

## Arkansas Delinquency List Publication Laws

### Delinquent real estate taxes:

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26-37-107. Publication of delinquent list.

(a) (1) (A) The county collectors of this state shall cause the list of the delinquent lands in their respective counties to be prepared and a copy of the list to be delivered to a legal newspaper of the county by no later than December 1 of each year.

(B) (i) Within seven (7) days thereafter, the newspaper shall publish the list.

(ii) The newspaper shall publish the list in at least seven-point type.

(C) If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in that edition or publication.

(2) If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or district for which the list is being published.

(3) The list of delinquent lands shall contain at least the name of the owner and the legal description of the property as was recorded on the tax book.

(b) The publication shall be in substance as follows:

#### "DELINQUENT REAL ESTATE TAX LIST

The Real Estate Tax Books of ..... County reflect the following list of real property to be delinquent for nonpayment of taxes for the year ..... (The amount included in the "Tax, Penalty and Cost" column may not include all penalties and costs and will not include interest and special improvement assessments that may be due at the time of payment.)

NAME OF OWNER DELINQUENCY	LEGAL DESCRIPTION	BASE
Brown, Bill	pt. W 1/2 NE SW Sect 6 Twp 17 Rn 5 5 Acs	\$44.25
Doe, John Lot	3 Blk 5 Plainview Add.	\$31.25
Jones, John	W 1/2 Lot 8 Blk 54 Meriweather Trust	\$42.24
Roe, Richard	SW 1/4 SE 1/4 Sec 12 Twp 18E Rn 6E 40 Acs	\$37.25

NOTICE IS HEREBY GIVEN THAT said several tracts, lots or parts of lots, will be held as delinquent for a one-year period from this date and then certified to the State of Arkansas, Commissioner of State Lands, for collection or to be sold, unless the delinquent taxes, penalties, and costs are paid before the end of the one-year period.

(Date of Notice) ..... Collector ..... County."

- (c) (1) The legal fee for each required publication of delinquent real property tax lists shall be one dollar and fifty cents (\$1.50) per tract per insertion.
- (2) The fee shall be added as costs of forfeiture and shall be paid by the county collector from any moneys in the county collector's possession derived from the payment of real property taxes.
- (3) The receipts for the payment, verified by the certificate of the county clerk as to its correctness, shall entitle the county collector to a credit for the amount so paid.

History. Acts 1955, No. 80, §§ 1, 2; 1967, No. 467, § 1; 1975, No. 574, § 6; 1981, No. 305, § 1; 1985, No. 953, § 2; A.S.A. 1947, § 84-1103; Acts 1987, No. 814, § 2; 1991, No. 1045, § 2; 1993, No. 985, § 1; 1995, No. 660, § 2; 2001, No. 985, § 1.