

# **Statutes Governing the Arkansas Commissioner of State Lands Office**



***Tommy Land  
Commissioner***

## *Lines from the Land...*

We are frequently asked in the Commissioner of State Lands Office about the laws that govern what we do. Although we cannot offer legal advice, we can provide the plain text of the law. This book contains the statutes (including history references) pertaining to this office.



The first section is the laws mandating the certification, redemption, sale and donation of tax-delinquent properties in Arkansas. This office is responsible for the disposition of those properties: for returning property to private ownership and to active status on the county's tax rolls.

Next, you'll find laws prescribing our work with state-owned lands, followed by statutes about leasing mineral rights on state-owned lands. This office is tasked with issuing those leases, as well as with certain actions on waterways, which you'll find in the fourth section.

You'll also find a link to our rules and regulations: an abridged version in a more narrative format of the requirements and processes laid out in the statutes.

We hope this handy reference answers many of your questions. If you have additional questions, please do not hesitate to contact us.

A handwritten signature in black ink, which appears to read "Tommy Land". The signature is fluid and cursive, written in a professional style.

*Tommy Land*  
*Commissioner of State Lands*

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# ***Introduction & Overview***

## ***About the COSL Office:***

The Commissioner of State Lands was an outgrowth of the General Land Office from territorial days – an office assigned to move public land into private ownership and record those transactions.

Act 20 of 1868 established the Commissioner of State Lands and Immigration, assigning it to “...take possession and have charge of all of the books, papers, evidences of titles, plats and maps...” The office also worked to attract new residents to the fledgling state, increasing its population.

In 1874, voters approved Amendment 37 to the Arkansas Constitution, making the Commissioner an elected officer. Today, this office is best known as the collector of delinquent real estate taxes. But our duties include jurisdiction of mineral leasing on state-owned lands, administration of certain waterways issues, and maintenance of a variety of historic records.

## ***About tax-delinquent real property:***

This office’s primary duty is to return to private ownership and active tax status lands that have been certified to the state of Arkansas for the nonpayment of ad valorem real estate taxes. (*Ad valorem: proportionate to the estimated value of an item*) The owner of the property may redeem the land by paying the delinquent taxes. Failing that, the COSL office offers the land at public auction.

This office sends certified and regular mail to notify the property owner of the delinquency and potential sale. Whether the property is redeemed or sold, we disburse the tax money and interest collected to the county where the property is located.

## ***How property becomes certified:***

Property taxes are due and payable between the first business day of March and October 15 each year. After October 15, taxes become delinquent. A penalty is added, and interest begins to accrue. The property can be redeemed for one year at the county collector’s office by paying the total amount due. If a parcel’s taxes

become delinquent for a second consecutive year, the property is certified to the Commissioner of State Lands. The property can be redeemed from this office until it is either sold or donated. If it has not been redeemed after approximately two years, we offer the property at public auction, where it will be sold to the highest bidder.

### *How to redeem tax-delinquent property:*

After property has been certified to the state for delinquent taxes, the person wishing to redeem it must contact the COSL office and provide the parcel number of the property to request a petition to redeem. The petition will include the amount owed on the property and instructions for executing the petition. Alternately, the person wishing to redeem may download the petition to redeem from the official website, [www.cosl.org](http://www.cosl.org), or pay online with a credit or debit card. Upon receipt of the payment and completed petition to redeem, this office will issue a redemption deed, which we send to the circuit clerk in the county where the property is located. After the circuit clerk records the deed, that office forwards the deed to the petitioner.

Anyone is permitted to redeem tax-delinquent property. Redemption simply restores property to active status on the county's tax rolls and prevents its being auctioned. Redemption does not change ownership of a property.

### *How to purchase tax-delinquent property:*

Act 626 of 1983 requires the Commissioner of State Lands to offer at public auction properties on which taxes have not been paid for a prescribed number of years. Public auctions are held in each county once a year. Any person, corporation, association or agent may submit a bid, either orally or by mail, on the properties.

The COSL office places notices of sale in newspapers of general circulation within the county where the property is located. In addition, a catalog containing a list of the parcels is available on our official website at [www.cosl.org](http://www.cosl.org).

The catalog listing includes the amount of tax, penalty and interest due on each parcel. Bidding begins at the total amount due. The highest bid amount is the full purchase price.

Mail-in bids must be received by the Commissioner of State Lands seven (7) days prior to the sale and are announced immediately before the live auction. Unsuccessful mail bids will be refunded. Successful bidders will receive receipts for payments made immediately after the auction.

Properties that fail to sell at public auction will appear on the post-auction sales list after 30 days. This is conducted as an online sale at [auction.cosl.org](http://auction.cosl.org).

Bidding begins at the amount of taxes, penalties and interest owed. The bidding period for a parcel opens when the first bid is placed, and continues for 30 days. At the end of 30 days, the highest bidder wins.

For properties that have been on the post-auction sales list for two or more years, previously called negotiated sales, bidding begins at a lower price point. Otherwise, the online auction process is the same as for newer parcels.

### *Donations:*

The COSL office may donate tax-delinquent properties to state agencies, public schools (including colleges and universities), and local governmental units for public use, such as parks, fire stations, etc., if the donation of that property is in the best interest of the state. The governmental unit must apply for such a donation, specifying the proposed use of the land and the anticipated duration of that use.

The COSL office also participates in the Urban Homestead Program. This program allows the office to donate tax-delinquent lots that have been offered but did not sell at public auction. The lots may be donated to cities, towns, or community organizations for development as housing for low-income families. This program is specifically for properties within the legal boundaries of a city or incorporated town.

### *State-owned lands:*

The Commissioner of State Lands Office is the repository of deeds for property owned by state agencies.

## *Leasing natural resources:*

The Commissioner of State Lands is responsible for considering applications and granting leases and permits for taking sand, gravel, oil, natural gas, coal and other minerals, or timber and logs, from either state-owned lands or from the waterways of navigable rivers and lakes. The COSL office works with the Natural Resources Committee to consider bids for a lease or permit. Producers pay royalties to the COSL office on the resources mined from those state-owned lands, and this office disburses those funds to the state agency which owns the relevant land.

## *Waterways:*

When an island forms in navigable waters within Arkansas, the state retains title to those islands if the land is (or may become) appropriate for use by the state. The Commissioner of State Lands may lease, grant, or sell islands or submerged lands. The COSL is also the granting authority for construction, alteration or placement of objects below the high water mark in a navigable waterway, and may take legal action to remove structures or debris under navigable waters.

Objects of antiquity found in submerged lands of the state, if not claimed by the federal government or protected under the Native American Graves Protection and Repatriation Act, are the property of the state and are to be held in trust by the Commissioner of State Lands.



State Capitol rose garden

## *Laws pertaining to the disposition of tax-delinquent lands*

### **26-37-101. Transfer of tax-delinquent lands.**

(a)

(1)

(A) All lands upon which the taxes have not been paid for one (1) year following the date the taxes were due, October 15, shall be forfeited to the state and transmitted by certification to the Commissioner of State Lands for collection or sale.

(B) The Commissioner of State Lands may accept an electronic certification of tax delinquent parcels from a county.

(2) Tax-delinquent lands shall not be sold at the county level.

(b) The county collector shall hold all tax-delinquent lands in the county for one (1) year after the date of delinquency, and, if the lands are not redeemed by the certification date, which shall be no later than July 1 of the following year, the county collector shall transmit it to the state by certification, after notice as provided in this chapter, indicating all taxes, penalties, interest, and costs due and the name and last known address of the owner of record of the tax-delinquent lands.

(c) Upon receipt of the certification, title to the tax-delinquent lands shall vest in the State of Arkansas in care of the Commissioner of State Lands.

#### *History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 1993, No. 791, § 2; 1995, No. 660, § 1; 2011, No. 175, § 13; Act 2013, No. 553, § 2.*

### **26-37-102. Publication of notice — Fee.**

(a) The county collector in each county shall, not less than thirty (30) days nor more than forty (40) days prior to the certification of the land, publish in a newspaper of general circulation in the county:

(1) A list of real property not previously redeemed;

- (2) The names of the owners of record;
  - (3) The amount of the taxes, penalties, interest, and cost necessary to be paid to redeem the property;
  - (4) The date upon which such period of redemption expires; and
  - (5) Notice that unless the property is redeemed prior to the expiration of the period of redemption, the lands will be forfeited to the state.
- (b) Fees for the publication shall be the same as set forth in § 26-37-107.

*History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 2019, No. 310, § 6.*

**26-37-103. Verification by county assessor.**

(a) Prior to certification to the Commissioner of State Lands, the county assessor shall:

- (1) Verify the assessment to establish value on all parcels to be certified;
- (2) Verify the name and last known address of the owner of record of the tax-delinquent land; and
- (3) Determine whether the tax-delinquent land exists.

(b) If the land is found to be nonexistent, the county assessor shall remove the delinquent entry from the assessment rolls.

(c) No tax-delinquent lands shall be certified to the Commissioner of State Lands without the county assessor's verification.

*History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5.*

**26-37-104. Costs of notices.**

(a) All costs of notice shall be added to the costs to be collected from the purchaser or redeemer.

(b) Costs of notice shall include, but not be limited to, certified mail costs, newspaper and catalog costs, and title work.

*History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 2005, No. 1231, § 1.*

**26-37-105. Collection fee — Definition.**

(a) The Commissioner of State Lands may charge a collection fee for each deed issued by the Commissioner of State Lands, whether the land is redeemed or sold.

(b) The collection fee under this section shall be established by rule adopted by the Commissioner of State Lands.

(c)

(1) However, the collection fee under this section shall not exceed the costs expended by the Commissioner of State Lands in producing or filing the deed.

(2) As used in subdivision (c)(1) of this section, “costs” means the actual costs expended by the Commissioner of State Lands plus three percent (3%) of the actual costs expended by the Commissioner of State Lands.

*History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 1995, No. 714, § 1; 2019, No. 673, § 2.*

**26-37-106. Recording of delinquent list.**

(a)

(1) The county collectors of this state shall cause a list of the delinquent lands in their respective counties, as corrected by the county collectors, to be entered in a permanent record appropriately labeled.

(2) The list shall be a permanent public record and open to the inspection of the public at all times.

(b) The county officer designated by the quorum court under § 26-28-102 shall certify that the total amount of tax-delinquent lands in the permanent record under subsection (a) of this section is equal to the credit allowed the county collector for tax-delinquent lands on the current tax settlement.

(c) The record, so certified, shall be evidence of the facts contained in the list and certificate.

*History*

*Acts 1883, No. 114, § 128, p. 199; 1887, No. 92, §§ 46, 47, p. 143; C. & M. Dig., §§ 10084, 10085; Acts 1933, No. 250, §§ 5, 6; 1933 (1st Ex. Sess.), No. 16, § 5; Pope's Dig., §§ 13846-13848; A.S.A. 1947, § 84-1102; Acts 1987, No. 814, § 1; 1993, No. 403, § 23; 2005, No. 1231, § 2; 2011, No. 617, § 2.*

**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: (See graphic, next page)

## 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 LEGAL OWNER	DESCRIPTION	BASE DELINQUENCY
Brown, Bill	pt. W ½ 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 ½ Lot 8 Blk 54 Meriweather Trust	\$42.24
Roe, Richard	SW ¼ SE ¼ 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.

(d) The requirements of this section do not apply to delinquent taxes on mineral interests, which shall comply with the requirements stated in § 26-36-213.

### *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; 2017, No. 514, § 4.*

### **26-37-108. [Repealed.]**

**26-37-109. Redemption of tax-delinquent lands not transferred.**

(a)

(1) A county collector may charge a fee of two dollars and fifty cents (\$2.50) for the issuance of each certificate of land redemption for each parcel of tax-delinquent land redeemed in the county collector's office.

(2) The fee under this subsection shall be deposited into the county general fund.

(b) The county collector shall accept payment for the redemption of tax-delinquent land that has not been transferred to the Commissioner of State Lands.

(c) The county collector shall pay over to the county treasurer on the first of each month or within ten (10) days thereafter all amounts collected under this section. However, upon a certificate of distribution of the amounts collected under this section being prepared by the county clerk or county collector, which certificate of distribution shall be issued on or before the thirtieth day of each month, the county treasurer shall transfer to the various funds the amount due each fund, such as the county, school, or municipality fund, from the amounts collected under this section.

*History*

*Acts 1987, No. 361, § 1; 1989, No. 393, § 1; 1995, No. 232, § 10; 2011, No. 617, § 3.*

**26-37-110. No duty to maintain premises.**

With respect to tax-delinquent real property certified to the state, the Commissioner of State Lands:

(1) Has no duty to preserve or maintain the premises;

(2) Is not liable for any costs incurred to correct, remove, or abate a condition concerning the tax-delinquent real property; and

(3) Is immune from liability for any claim for damages, costs, fees, or other relief or remedy based upon the condition of the tax-delinquent real property.

*History*

*Acts 2015, No. 1227, § 1.*

**26-37-201. Publication of notice — Fee — Definition.**

(a)

(1) The Commissioner of State Lands shall publish a notice of sale of land upon which the ad valorem property taxes have not been paid in a newspaper having general circulation in the county where the land is located.

(2)

(A) The publication fee for the notice shall be adopted by rule of the Commissioner of State Lands.

(B)

(i) However, the fee under this section shall not exceed the costs expended by the Commissioner of State Lands in producing, filing, or performing the deed.

(ii) As used in subdivision (a)(2)(B)(i) of this section, “costs” means the actual costs expended by the Commissioner of State Lands plus three percent (3%) of the actual costs expended by the Commissioner of State Lands.

(b) The notice shall:

(1) Contain the assessed value of the land;

(2) Contain the amount of taxes, interest, penalties, and other costs due on the land;

(3)

(A) Contain the name of the owner, the legal description, and parcel number of the land.

(B) A part or abbreviated legal description shall be sufficient in the notice if the name of the owner and parcel number are listed;

(4) Contain a list of all interested parties; and

(5) Indicate that the land will be sold to the highest successful bidder if the bid is equal to at least the amount of delinquent taxes, penalties, interest, and the costs of the sale.

(c) The successful bidder shall pay all taxes, interest, penalties, and other costs.

(d)

(1) Failure of the notice to contain the information required in subsection (b) of this section does not invalidate an auction sale of the land unless an owner or interested party did not receive notice in substantial compliance with § 26-37-301.

(2) Only an owner or interested party that fails to receive notice in substantial compliance with § 26-37-301 may challenge the validity of the publication notice.

(e) As used in this subchapter, “owner” and “interested party” mean the same as defined in § 26-37-301.

#### *History*

*Acts 1983, No. 626, § 3; A.S.A. 1947, § 84-1128; Acts 1987, No. 814, § 5; 1995, No. 714, § 2; 2005, No. 1231, § 3; 2007, No. 706, § 1; 2011, No. 862, § 1; 2013, No. 1231, §§ 1, 2; 2019, No. 673, § 3; 2021, No. 584, § 2.*

### **26-37-202. Procedure to sell – Definition.**



(a)

(1) Bidders for parcels at a tax-delinquent property auction may bid at the sale or may submit their bids to the office of the Commissioner of State Lands by mail or online.

(2) Bids shall be delivered at the appropriate place or by the appropriate method before the deadline established in the notice of the tax-delinquent property auction.

(3) The Commissioner of State Lands shall conduct a tax-delinquent property auction under this subsection in person under subdivisions (c)(1) and (2) of this section.

(4)

(A) An individual or entity whose home of record is outside the United States is prohibited from purchasing tax-delinquent property certified to the Commissioner of State Lands.

(B) Effective July 1, 2021, in the event it is determined that a tax-delinquent parcel previously certified to the Commissioner of State Lands has been purchased by an individual or entity whose home of record is outside the United States:

(i) The deed shall be cancelled by the Commissioner of State Lands within three (3) business days of the determination;

(ii) Any and all moneys originally paid to the Commissioner of State Lands for the parcel are immediately forfeited to the Commissioner of State Lands; and

(iii) The parcel is immediately considered certified to the Commissioner of State Lands as tax-delinquent.

(b)

(1)

(A) If at the scheduled tax-delinquent property auction a person or entity does not bid at least the amount of delinquent taxes, penalties, interest, and the costs of the sale, the Commissioner of State Lands may sell tax-delinquent land at an unsold-property auction.

(B) The Commissioner of State Lands may conduct an unsold-property auction under subdivision (b)(1)(A) of this section online.

(2)

(A) If tax-delinquent land is offered at an unsold-property auction within the first two (2) years following the tax-delinquent property auction under subsection (a) of this section, the tax-delinquent land shall be offered for at least the amount of the delinquent taxes, penalties, interest, and the costs of the sale.

(B)

(i) If tax-delinquent land is offered two (2) years or more following the tax-delinquent property auction under subsection (a) of this section, the sale of the tax-delinquent land may be negotiated at a price the Commissioner of State Lands determines to be in the best interest of the state and the local taxing units.

(ii) The Commissioner of State Lands may conduct a negotiated-price sale under subdivision (b)(2)(B)(i) of this section online.

(3) The Commissioner of State Lands shall submit quarterly reports to the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee, listing all tax-delinquent land sold at an unsold-property auction or a negotiated-price sale under this section.

(c)

(1) Except as provided in subdivision (c)(2) of this section, when the Commissioner of State Lands conducts an in-person tax-delinquent property auction, the in-person tax-delinquent property auction shall take place in the county where the land is located.

(2) If the Commissioner of State Lands determines that sufficient parcels of land located in one (1) county do not exist to justify an in-person sale in one (1) county, the Commissioner of State Lands may hold an in-person tax-delinquent property auction in one (1) location and sell land located in more than one (1) county if the

counties are adjoining counties.

(3) Unsold-property auctions and negotiated-price auctions are exempt from subdivisions (c)(1) and (2) of this section.

(d) The auctions under this section shall be conducted on the dates specified in the notices required by this subchapter.

(e)

(1) After a sale of the land by the Commissioner of State Lands, regardless of whether the sale occurred at a tax-delinquent property auction, an unsold-property auction, or a negotiated-price sale, the Commissioner of State Lands shall notify the owner and all interested parties of the right to redeem the land within ten (10) days, excluding Saturdays, Sundays, and legal holidays, after the date of the sale by paying all taxes, penalties, interest, and costs due, including the cost of the notice.

(2) The notice under subdivision (e)(1) of this section shall be sent by regular mail to the last known address of the owner and all interested parties.

(3) If the land is not redeemed, a limited warranty deed shall be issued by the Commissioner of State Lands to the purchaser.

(f) As used in this section, “owner” and “interested party” have the same meaning as in § 26-37-301.

(g) The Commissioner of State Lands shall promulgate rules to carry out the provisions of this section.

#### *History*

*Acts 1983, No. 626, § 3; A.S.A. 1947, § 84-1128; Acts 1987, No. 814, § 5; 2007, No. 706, § 2; 2013, No. 1231, § 3; 2017, No. 1053, §§ 1, 2; 2021, No. 447, § 1.*

### **26-37-203. Conveyance to purchaser — Contest.**

(a) If the tax-delinquent land is sold, the Commissioner of State Lands shall convey the tax-delinquent land by issuing a limited warranty deed to the land.

(b)

(1) Except as provided in subdivision (b)(2) of this section, an action to contest the validity of a conveyance under this section or a negotiated-price sale under § 26-37-202 is barred if not commenced within ninety (90) days after the date of the conveyance.

(2) A cause of action by a person suffering a mental incapacity, a minor, or a person serving in the United States Armed Forces

during time of war during the ninety-day period under subdivision (b)(1) of this section is barred if not commenced within two (2) years after the disability is removed, the minor reaches majority, or the person is released from active duty with the United States Armed Forces during time of war.

(c) A deed issued after January 1, 1987, by the Commissioner of State Lands is not void or voidable on the ground that the county did not strictly comply with the laws governing tax-delinquent land.

(d) This section does not prevent a taxpayer from contesting the validity of a deed issued by the Commissioner of State Lands on the ground that taxes have actually been paid.

#### *History*

*Acts 1983, No. 626, § 4; A.S.A. 1947, § 84-1129; Acts 1987, No. 814, § 5; 1989, No. 938, § 1; 1993, No. 791, § 4; 2003, No. 1215, § 1; 2005, No. 1231, § 4; 2007, No. 1036, § 3; 2011, No. 862, § 2; 2013, No. 1135, § 5; 2013, No. 1231, § 4; 2015, No. 1226, § 1; 2021, No. 447, § 2.*



#### **26-37-204. Sales set aside — Definition.**

(a) In the event the sale is set aside by legal action or if the land is proven to be nonexistent or double assessed, the purchaser shall be entitled to reimbursement of moneys paid.

(b) The Commissioner of State Lands shall have the authority to set aside any sale. In the event the Commissioner of State Lands determines that a sale shall be set aside, the purchaser may be entitled to reimbursement of moneys paid to the Commissioner of State Lands.

(c) In cases where sales may be set aside by the Commissioner of State Lands or by legal action by the record owner or the heirs or assigns of the record owner, the record owner or the heirs or assigns of the record owner shall pay all back taxes, penalties, interest, and costs charged against the land.

(d) If the Commissioner of State Lands determines that the owner and all interested parties did not receive the required notice of sale and right to redeem, the Commissioner of State Lands shall:

(1) Set aside the sale; or

(2) Notify the owner and interested parties of the reasons why the

Commissioner of State Lands does not believe the sale should be set aside.

(e) As used in this section, “interested party” means the same as in § 26-37-301.

(f) The Commissioner of State Lands shall not be liable for any monetary damages to any owner, interested party, or purchaser of tax-delinquent land for any action taken or any omission of action related to the sale of tax-delinquent land.

(g) An owner or interested party shall tender cash or certified funds, including without limitation a money order, cashier’s check, or certified bank check equal to the amount of all taxes, penalties, interest, and costs charged against the tax-delinquent land:

(1) Into the registry of the court before filing a complaint, counterclaim, cross-claim, third-party complaint, or any other pleading to set aside a sale of the tax-delinquent land; or

(2) With the Commissioner of State Lands upon request by the



Highway 23, Madison County

Commissioner of State Lands before asking the Commissioner of State Lands to set aside a sale of the tax-delinquent land.

*History*

*Acts 1983, No. 626, § 5; A.S.A. 1947, § 84-1130; Acts 1991, No. 1080, § 2; 2007, No. 706, § 3; 2011, No. 862, § 3; 2013, No. 574, § 1; 2015, No. 1230, § 1.*

**26-37-205. Distribution of funds — Definition.**

(a) All moneys collected by the Commissioner of State Lands from the sale or redemption of tax-delinquent lands shall be distributed as follows:

(1)

(A) First, to the Commissioner of State Lands, the penalties, the collection fees, the sale costs, and the other costs as prescribed by law.

(B) The sale costs, including without limitation fees for title work;

(2) Second, to each county an amount equal to the taxes due plus interest and costs to the county as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the county within one (1) calendar year of the receipt of the moneys by the Commissioner of State Lands;

(3)

(A) Third, to each county an amount equal to the delinquent personal property taxes, plus penalty, of the owner or owners of the tax-delinquent land as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the county after one (1) calendar year of the receipt of the moneys by the Commissioner of State Lands.

(B) The Commissioner of State Lands shall review the information provided by the county collector and any other interested party to ascertain:

(i) Whether the personal property tax and penalty qualifies to be withheld from the tax-delinquent land sale proceeds; and

(ii) The amount of personal property tax and penalty that qualifies under this subdivision (a)(3) to be withheld.

(C) If the Commissioner of State Lands is required to make a refund of the personal property taxes withheld under subdivision (a)(3)(A) of this section to a purchaser of tax-delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the county or counties that originally received the proceeds under this subdivision (a)(3) of the tax-delinquent land sale.

(D) The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(3).

(E) This section does not require the Commissioner of State Lands to search county records to determine whether an owner of tax-delinquent land owes delinquent personal property taxes.

(F) This section does not grant a county a right to a lien against real property for the payment of delinquent personal property tax;

(4)

(A) Fourth, to the Department of Finance and Administration an amount equal to the delinquent tax, penalty, and interest owed to the department and for which certificates of indebtedness have been filed against the owner or owners of the tax-delinquent land as certified by the department, which amount shall be held in an escrow fund administered by and remitted to the department within one (1) calendar year after the receipt of the moneys by the Commissioner of State Lands.

(B) If the Commissioner of State Lands is required to make a refund of the taxes withheld under subdivision (a)(4)(A) of this section to a purchaser of tax-delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the department from the proceeds originally received under this subdivision (a)(4).

(C) The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(4);

(5)

(A) Fifth, to each county an amount equal to the delinquent solid waste assessments, plus penalty and interest, of the owner or owners of the tax-delinquent land as certified by the county collector, which amount shall be held in an escrow fund

administered by and remitted to the county after one (1) calendar year of the receipt of the moneys by the Commissioner of State Lands.

(B) The Commissioner of State Lands shall review the information provided by the county collector and any other interested party to ascertain:

(i) Whether the amount of delinquent solid waste assessment and penalty and interest qualifies to be withheld from the tax-delinquent land sale proceeds; and

(ii) The amount of delinquent solid waste assessment and penalty and interest that qualifies under this subdivision (a)(5) to be withheld.

(C) If the Commissioner of State Lands is required to make a refund of the delinquent solid waste assessment withheld under subdivision (a)(5)(A) of this section to a purchaser of tax-delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the county or counties that originally received the proceeds under this subdivision (a)(5) of this section of the tax-delinquent land sale.

(D) The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(5).

(E) This section does not require the Commissioner of State Lands to search county records to determine whether an owner of tax-delinquent land owes delinquent solid waste assessments.

(F) This section does not grant a county a right to a lien against real property for the payment of delinquent solid waste assessment; and

(6) Sixth, to be placed in another escrow fund administered by the Commissioner of State Lands, the remainder, if any.

(b) If no actions are brought within the time limits prescribed under this subchapter, the remaining funds, if any, shall be distributed by the Commissioner of State Lands as follows:

(1)

(A) Ten percent (10%) of the remaining funds up to a maximum amount of five hundred dollars (\$500) shall be paid to the

Commissioner of State Lands for the administration of the distribution of the funds.

(B) However, the amount paid to the Commissioner of State Lands under this subdivision (b)(1) shall not be a sum less than the amount necessary to pay filing fees required to record any deeds;

(2)

(A) After payment is made to the Commissioner of State Lands pursuant to subdivision (b)(1) of this section, the amount left in the remaining funds shall be paid to the former owners of the tax-delinquent land.

(B)

(i) "Former owner" means a person, partnership, corporation, or other legal entity capable of owning real property in the State of Arkansas and that holds record title to the real property on the date of sale by the Commissioner of State Lands.

(ii) "Former owner" does not include heirs or relations beyond the first degree of consanguinity.

(C)

(i) A former owner must file an application with the Commissioner of State Lands requesting the release of the funds.

(ii) The application shall be provided by the Commissioner of State Lands and shall require proof of ownership of the tax-delinquent land as well as proof of authority to act on behalf of the owner.

(iii) The application may require other information the Commissioner of State Lands deems necessary before the release of the funds.

(D)

(i) The former owner shall release and relinquish all rights, title, and interests in and to the tax-delinquent land.

(ii) The Commissioner of State Lands shall provide a release deed to the former owner to execute.

(E) In the event of any dispute, claim, multiple claims of ownership, controversy regarding the release of the funds, or claim

not expressly permitted under this section, the Commissioner of State Lands may require the party or parties to provide a court order to resolve the issues and to establish the party or parties entitled to the remaining funds.

(F) An agreement by a former owner, the primary purpose of which is to locate, deliver, recover, or assist in the recovery of remaining funds, is enforceable only if the agreement:

(i) Is in writing;

(ii) Clearly sets forth the nature of the property and the services to be rendered;

(iii) Provides a fee of not more than ten percent (10%) of the recovery;

(iv) Is signed by the former owner; and

(v) States the value of the remaining funds before and after the fee or other compensation has been deducted.

(G)

(i) An agreement covered by subdivision (b)(2)(F) of this section that provides for compensation that is unconscionable is unenforceable except by the former owner.

(ii) A former owner who has agreed to pay compensation that is unconscionable may maintain an action to reduce the compensation to a conscionable amount.

(iii) The court may award reasonable attorney's fees to a former owner that prevails in the action.

(H) Subdivision (b)(2)(G) of this section does not preclude a former owner from asserting that an agreement covered by subdivision (b)(2)(F) of this section is invalid on grounds other than unconscionable compensation.

(I)

(i) The Commissioner of State Lands shall make all funds payable to the former owner.

(ii) No funds shall be made payable to any other person or entity

other than the former owner without a court order directing the payment to the other person or entity.

(iii) No interest shall be paid to the former owner on the funds.

(J)

(i) Anyone filing a claim or assisting with the filing of a claim that results in the erroneous payment of a claim is responsible for the repayment of all funds paid.

(ii) Any claim filed fraudulently is punishable as a Class D felony; and

(3)

(A) Any funds placed in escrow prior to July 1, 2005, shall be held in escrow for five (5) years and at the end of the five-year period, if the funds have not been distributed, the escrow funds shall escheat by operation of law to the county in which the property is located.

(B) Any funds placed in escrow on and after July 1, 2005, but before July 1, 2018, shall be held for three (3) years, and at the end of the three-year period, if the funds have not been distributed, the escrow funds shall escheat by operation of law to the county in which the property is located.

(C) Any funds placed in escrow on and after July 1, 2018, shall be held for two (2) years, and at the end of the two-year period, if the funds have not been distributed, the escrow funds shall escheat by operation of law to the county in which the property is located.

(c) All funds distributed to each county by the Commissioner of State Lands from the redemption or sale of tax-delinquent lands, including any interest and costs, are to be distributed to the applicable taxing units where the delinquent land is located within the county in the manner and proportion that the taxes would have been distributed if they had been collected in the year due.

(d) All funds received by a county from the redemption of tax-delinquent land at the county level, including any penalty, interest, and costs, are to be distributed to the applicable taxing units where the delinquent land is located within the county in the manner and proportion that the taxes would have been distributed if they had been collected in the year due.

(e) This section shall be severable, and if any phrase, clause, sentence, or provision of this section is declared to be contrary to the laws of this state, the validity of the remainder of this section shall not be affected.

*History*

*Acts 1983, No. 626, § 6; 1985, No. 1021, § 1; A.S.A. 1947, § 84-1131; Acts 1987, No. 814, § 7; 1989, No. 424, § 1; 1991, No. 1080, § 3; 2003, No. 1215, § 2; 2005, No. 1880, § 1; 2009, No. 400, § 1; 2011, No. 785, § 1; 2013, No. 1485, § 1; 2017, No. 1053, §§ 3-5.*

**26-37-206. Void sales.**

If the taxes charged on any land or lot, or part thereof, are regularly paid, and the land or lot erroneously returned delinquent and sold for taxes, the sale of the land or lot shall be void and the money paid by the purchaser at such a void sale shall be returned to him or her by the officer having the money in charge, on the order of the county court that the land was erroneously returned delinquent and sold for taxes.

*History*

*Acts 1883, No. 114, § 210, p. 199; C. & M. Dig., § 10181; Pope's Dig., § 13964; A.S.A. 1947, § 84-1116.*

**26-37-207. Invalid donation by state.**

If the title of any person holding lands by virtue of a donation deed from the state shall, for any cause, be determined to be invalid in any action brought by or against him or her at law or in equity, then such donor, his or her heirs, successors, and assigns, shall be entitled, in addition to all other available remedies, to a lien upon the lands for the amount of the taxes, penalty, and costs for which the lands were originally forfeited and sold, plus all taxes on the lands which have subsequently been paid by the purchaser, his or her heirs, successors, and assigns, together with all taxes and improvement district assessments which may have been paid on the lands following the donation, with interest on the amount paid for the lands and on the taxes and assessments from the respective dates of payment until repaid at the rate of six percent (6%) per annum. The court rendering judgment or decree against the validity of the donation shall declare and enforce the lien.

*History*

*Acts 1939, No. 269, § 1; A.S.A. 1947, § 84-1119.*

**26-37-208. Wrong name in tax book.**

No sale of any land or lot for delinquent taxes shall be considered invalid on account of its having been charged on the tax book in any other name than that of the rightful owner if the land or lot is, in other respects, sufficiently described on the tax books and the taxes for which the land or lot is sold are due and unpaid at the time of the sale.

*History*

*Acts 1883, No. 114, § 153, p. 199; C. & M. Dig., § 10118; Pope's Dig., § 13882; A.S.A. 1947, § 84-1120.*

**26-37-209. Compensation for improvements.**

(a)

(1) A purchaser under this chapter of any land or town lot or city lot or another person claiming under the purchaser shall not be entitled to any compensation for any improvement that the purchaser shall make on the land or town lot or city lot within the time frame established in § 26-37-203, except for:

(A) The cost of repairs necessary to prevent deterioration of any improvements on the land or town lot or city lot; or

(B) The cost necessary to comply with any state, county, or city code requirements.

(2) The compensation allowed under subdivision (a)(1) of this section shall be a charge upon the land.

(b) For an improvement made after the expiration of the time frame established in § 26-37-203, the purchaser under this chapter shall be allowed the full cash value of the improvement, and the allowance shall be a charge upon the land.

*History*

*Acts 1883, No. 114, § 155, p. 199; C. & M. Dig., § 10120; Pope's Dig., § 13884; A.S.A. 1947, § 84-1121; Acts 2003, No. 1215, § 3; 2005, No. 1231, § 5; 2007, No. 1036, § 4; 2013, No. 556, § 1.*

**26-37-210. Sale of timber, oil, gas, or mineral rights.**

(a) If a timber right, an oil right, a gas right, or a mineral right is owned or assessed separate from the fee in the land and the taxes

due on the right are not paid, the timber right, oil right, gas right, or mineral right is subject to the tax laws governing forfeiture and sale of tax-delinquent land.

(b) Any timber right, oil right, gas right, or mineral right forfeited and certified to the Commissioner of State Lands is subject to disposition as provided in this chapter.

*History*

*Acts 1929, No. 129, § 5; Pope's Dig., § 8633; A.S.A. 1947, § 84-1122; Acts 2007, No. 827, § 211.*

**26-37-211. Purchaser of timber rights.**

The sale of timber rights for delinquent taxes shall vest the purchaser with whatever right to enter, cut, and remove the timber that was possessed by the former owner.

*History*

*Acts 1905, No. 303, § 4, p. 738; C. & M. Dig., § 10095; Pope's Dig., § 13858; A.S.A. 1947, § 84-1123.*

**26-37-212. Dedication of land as public park.**

(a) If an owner of land dedicates the land to the city where the land is located for park purposes by a filed and recorded plat and bill of assurance, the city approves the dedication, and there are any delinquent general taxes of the state or a political subdivision of the state against the land, upon a showing that title to the land is dedicated to the city as a public park and the city has approved



Gold Star Families memorial, Arkansas State Capitol

the dedication, the Commissioner of State Lands and the proper county officials of the county where the land lies shall cancel any delinquent general taxes.

(b) If the city fails or refuses to approve a dedication of land for park purposes within one (1) year of receiving notice of the dedication, the land shall revert to the owner of the land or the owner's heirs, successors, and assigns.

*History*

*Acts 1941, No. 437, § 1, A.S.A. 1947, § 84-1124; Acts 2007, No. 827, § 212; 2015, No. 916, § 1.*

**26-37-213. Record of lands forfeited.**

(a) The Commissioner of State Lands shall keep a permanent record of all lands forfeited to the state for taxes and note in the record in whose name the forfeited land was listed, for what year or years it was taxed, the amount of tax due thereon, and when forfeited.

(b) The record shall be open to the inspection of anyone.

*History*

*Acts 1987, No. 814, § 4.*



**26-37-214. Limitation on liability.**

(a)

(1) Except as provided in § 26-37-204(a) and (b), the Commissioner of State Lands and the county from which tax-delinquent real property is certified shall be immune from liability for damages, costs, fees, or compensation for improvements made to the tax-delinquent real property.

(2) Subdivision (a)(1) of this section applies whether or not the sale is found to be invalid or void as a result of error by the Commissioner of State Lands or the county.

(b) The Commissioner of State Lands is immune from liability for damages, costs, fees, and compensation arising from work undertaken by a town or city to correct, remove, or abate a condition concerning tax-delinquent real property certified to the Commissioner of State Lands that violates local codes or ordinances.

*History*

*Acts 2003, No. 1215, § 4; 2015, No. 1228, § 1.*

**26-37-301. Notice to owner — Definitions.**

(a)

(1) After receiving tax-delinquent land, the Commissioner of State Lands shall notify the owner, at the owner's last known address as certified by the county, by certified mail, of the owner's right to redeem by paying all taxes, penalties, interest, and costs, including the cost of the notice.

(2) All interested parties, as identified by the Commissioner of State Lands, shall be sent notice of the sale from the Commissioner of State Lands by certified mail.

(3) If the notice by certified mail is returned unclaimed or refused, the Commissioner of State Lands shall mail the notice to the owner or interested party by regular mail.

(4) If the notice by certified mail is returned undelivered for any other reason, the Commissioner of State Lands shall send a second notice to the owner or interested party at any additional address reasonably identifiable through the examination of the real property records properly filed and recorded in the office of the county recorder where the tax-delinquent land is located as follows:

(A) The address shown on the deed to the owner;

(B) The address shown on the deed, mortgage, assignment, or other filed and recorded document to the interested party; or

(C) Any other corrected or forwarding address on file with the county collector or county assessor.

(b) The notice to the owner or interested party shall also:

(1) Contain a partial or abbreviated legal description and the parcel number;

(2) State that the tax-delinquent land will be sold if not redeemed prior to the date of sale; and

(3)

(A) Provide the sale date.

(B) The sale date shall be no earlier than one (1) year after the tax-delinquent land is certified to the Commissioner of State Lands.

(c) As used in this subchapter:

(1)

(A) “Owner” and “interested party” mean any person, firm, corporation, or partnership holding title to or an interest in the tax-delinquent land by virtue of a bona fide recorded instrument at the time of certification to the Commissioner of State Lands.

(B) “Owner” includes:

(i) Every owner of the property if the property is owned by joint tenants; and

(ii) Either the husband or the wife if the property is owned by tenants by the entirety; and

(2) “Redeemer” means:

(A) The owner of the property who redeems the property by paying all taxes, penalties, interest, and costs; or

(B) Any other person, firm, corporation, or partnership without an existing ownership interest in the property who redeems the property by paying all taxes, penalties, interest, and costs.

(d) The Commissioner of State Lands shall not be required to notify by certified mail or by any other means a person, firm, corporation, or partnership whose title to or interest in the tax-delinquent land is:

(1) Obtained after certification to the Commissioner of State Lands; or

(2) Expired or barred or was released or otherwise terminated before the date of sale regardless of whether a bona fide recorded instrument reflects the termination of the title or interest.

(e)

(1) If the Commissioner of State Lands fails to receive proof that the notice sent by certified mail under this section was received by the owner of a homestead that is tax-delinquent land, then the Commissioner of State Lands or his or her designee shall provide actual notice to the owner of a homestead by personal service of process at least sixty (60) days before the date of sale.

(2) As used in this subsection:

(A) “Homestead” means a parcel of tax-delinquent land certified to the Commissioner of State Lands that is identified by the county assessor as a homestead eligible for a homestead credit under § 26-26-1118; and

(B) “Owner of a homestead” means:

(i) Every owner if the homestead is owned by joint tenants; and

(ii) Either the husband or the wife if the homestead is owned by tenants by the entirety.

(3) The owner of a homestead that is tax-delinquent land shall pay for the additional cost of the notice by personal service of process under this subsection.

(f) The validity of a notice under this section may be challenged only by an owner or interested party of tax-delinquent land that did not receive notice in substantial compliance with this section.

#### *History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 1993, No. 791, § 5; 1995, No. 714, § 3; 2003, No. 1376, § 2; 2005, No. 1231, § 6; 2007, No. 706, § 4; 2007, No. 827, § 213; 2007, No. 1036, § 5; 2009, No. 655, § 5; 2011, No. 863, § 1; 2015, No. 1225, § 1; 2017, No. 1053, § 6; 2019, No. 762, § 1; 2021, No. 584, § 3.*

#### **26-37-302. Payment required.**

(a) To redeem tax-delinquent land with the county collector or the Commissioner of State Lands and to purchase tax-delinquent land at the Commissioner of State Lands’ sale the redeemer or purchaser of tax-delinquent land shall pay all delinquent taxes, plus:

(1) Ten percent (10%) simple interest for each year of delinquency;

(2) A ten percent (10%) penalty for each year of the delinquency; and

(3) The costs incurred by the county and the Commissioner of State Lands.

(b) The penalties and interest shall accrue beginning on October 16 in the year of delinquency.

(c) Payment to redeem tax-delinquent land under this section shall be made by cash or certified funds, including without limitation a credit card, debit card, electronic check, escrow check, money order, cashier's check, or certified bank check if the redemption occurs:

(1) Within thirty (30) days before the date of the scheduled sale; or

(2) During the redemption period following the sale.

(d) The Commissioner of State Lands may approve additional forms of payment by promulgation of rule.

*History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 2011, No. 864, § 1; 2013, No. 574, § 2; 2017, No. 152, § 2; 2019, No. 762, § 2.*

**26-37-303. Redemption deed.**

(a) If the owner or redeemer redeems the tax-delinquent land, the Commissioner of State Lands shall issue a redemption deed in the name of the owner or redeemer and record it in the county wherein the land is located.

(b) A redemption deed shall:

(1) Serve as proof that payment under § 26-37-302 has been received by the Commissioner of State Lands; and

(2) Not convey or change the legal ownership to the property redeemed.

(c) The fee for the redemption deed and the fee for recording the deed shall be borne by the owner or redeemer.

*History*

*Acts 1983, No. 626, § 1; A.S.A. 1947, § 84-1126; Acts 1987, No. 814, § 5; 2019, No. 762, § 3; 2021, No. 584, § 4.*

**26-37-304. [Repealed.]**

**26-37-305. Rights of persons under a mental incapacity, minors, and members of the United States Armed Forces.**

Land owned by a person under a mental incapacity, a minor, or a member of the United States Armed Forces during time of war that is sold for taxes may be redeemed within two (2) years after the mental incapacity is removed, the minor reaches majority, or the person is released from active duty with the United States Armed Forces during time of war.

*History*

*Acts 1883, No. 114, § 136, p. 199; C. & M. Dig., § 10096; Acts 1923, No. 302, § 1; Pope's Dig., § 13860; Acts 1967, No. 428, § 1; A.S.A. 1947, § 84-1201; Acts 2005, No. 1994, § 170; 2015, No. 1226, § 2.*

**26-37-306. [Repealed.]**

**26-37-307. Joint tenant, tenant in common, or coparcener.**

When any joint tenants, tenants in common, or coparceners shall be entitled to redeem any land or lot, or part thereof, sold for taxes and any person so entitled shall refuse or neglect to join in the application for the certificate of redemption, or from any cause cannot be joined in the application, the county clerk may entertain the application of any one (1) of these persons, or as many as shall join therein, and may make a certificate for the redemption of such portion of the land or lot, or part thereof, as the person making the application shall be entitled to redeem.

*History*

*Acts 1883, No. 114, § 142, p. 199; C. & M. Dig., § 10103; Pope's Dig., § 13867; A.S.A. 1947, § 84-1208.*

**26-37-308, 26-37-309. [Repealed.]**

**26-37-310. Procedure for redeeming land certified to state — Definition.**

(a) All lands forfeited to the state for nonpayment of taxes may, until disposed of by the state, be redeemed under this section.

(b) To request redemption under subsection (a) of this section, a person shall submit the following to the Commissioner of State Lands:

(1)

(A) An executed petition with a verified signature to redeem the property in a form prescribed by the Commissioner of State Lands.

(B) The Commissioner of State Lands shall make the petition form available upon request;

(2) Payment in an amount equal to the total of outstanding taxes, penalties, interest, fees, and costs owed at the time the petition is received by the Commissioner of State Lands; and

(3) Any additional documentation requested by the Commissioner of State Lands.

(c) The total amount due under subdivision (b)(2) of this section shall not be raised or lowered for thirty (30) days after the date the redemption under subsection (a) of this section is requested, unless:

(1) The property has been sold;

(2) The records have been amended by a county; or

(3) The actual costs, fees, and taxes are added to the total amount due.

(d) An updated petition to redeem shall be provided to the Commissioner of State Lands, if the date of the submission of the petition to redeem has expired or additional costs, fees, and taxes have accrued.

(e) Petitions and payment in full received by the Commissioner of State Lands at least thirty (30) days before and no later than ten (10) days following the sale date shall be made in cash, certified funds, or as provided in § 26-37-302.

(f)

(1) Upon redemption, a redemption deed will be issued by the Commissioner of State Lands.

(2) The deed shall be forwarded to the circuit clerk of the county in which the land or lot conveyed by the deed is situated, to be filed of record.

(3)

(A) The Commissioner of State Lands may establish by rule a fee for producing a redemption deed.

(B)

(i) A fee under this subsection shall not be established in an amount that exceeds the costs expended by the Commissioner of State Lands in producing or filing the redemption deed or performing the services required to carry out the established duties of the office of the Commissioner of State Lands.

(ii) As used in subdivision (f)(3)(B)(i) of this section, “costs” means the actual costs expended by the Commissioner of State Lands plus three percent (3%) of the actual costs expended by the Commissioner of State Lands.

(g) The redemption deed shall serve as proof that payment has been received by the Commissioner of State Lands, in accordance with the provisions of § 26-37-302, and does not convey or change the legal ownership to the property redeemed.

(h) Upon receipt of the redemption deed, the county collector shall extend on the tax book against the land or lot the taxes other than state and county for the years that the taxes have not been paid since the sale of the land or lot to the state, and these taxes shall be charged and collected as other taxes.

(i) The proceeds of all redemptions of forfeited lands shall be divided between the county where the lands are situated and the state, as set forth in § 26-37-205, and paid over in the manner as required and provided in this section.

*History*

*Acts 1891, No. 151, §§ 1-8, p. 257; 1893, No. 96, §§ 1, 3, p. 35; 1895, No. 31, § 1, p. 35; C. & M. Dig., §§ 6741-6748; Acts 1929, No. 129, § 8;*

*Pope's Dig., §§ 8672-8679; A.S.A. 1947, §§ 84-1219 — 84-1227; Acts 2019, No. 918, § 1.*

**26-37-311, 26-37-312. [Repealed.]**

**26-37-313. Reassessment of parcels of land upon depreciation since forfeiture.**

(a)

(1) Town and city lots and blocks and acreage tracts, lots, blocks, divisions, and subdivisions that have been platted and sold as being outside of the corporate limits of towns and cities, and rural lots and parcels of land now, or which may hereafter be, forfeited to the state for nonpayment of taxes due thereon that have depreciated in value since forfeiture may be reassessed at their present value by the county assessor of the county in which the lands are located, upon application being made in writing by the application to redeem or purchase them, setting forth the reasons for the reassessment. No application shall contain more than five (5) descriptive calls. Before any such reassessment shall be valid, it shall be presented to the county judge and the chief county school officer of the county in which the lands are located and approved



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by them in writing and made a matter of record in the county by the county clerk.

(2) The fee of the county assessor shall be one dollar (\$1.00) for each application. The fee shall be paid to the county treasurer and credited by him or her to the county general revenue fund. The fee of the county clerk shall be the regular fee allowed by law and shall be paid by the applicant seeking reassessment.

(b)

(1) If the county assessor deems the assessment for which parcels of land were forfeited to be too high, he or she shall prepare a certificate stating that a reassessment has been made under this section and shall state, under oath, the cause for the depreciation in the value of the lots or parcels of land.

(2) The county assessor, the county judge, and the chief county school officer are prohibited from making any such reassessment as set out in this section except for the following causes:

(A) Burned buildings not replaced and on which the applicant did not collect insurance;

(B) Buildings removed and from which the applicant received no benefit;

(C) Erosion;

(D) Damage by flood;

(E) Damage by tornado;

(F) Removal of timber from which the applicant received no benefit; or

(G) Any act of God.

(3) When the reassessment has been made, a complete record thereof, including a certified copy of the application, the reassessment, and the court order, shall be forwarded to the Commissioner of State Lands, who shall, upon its receipt, enter it upon a record to be kept by him or her in his or her office for that purpose, and he or she shall issue redemption deeds or sale deeds for forfeited lands in the manner and form provided by law, based upon the reassessment value.

*History*

*Acts 1939, No. 282, §§ 1, 2; 1943, No. 282, §§ 1-3; A.S.A. 1947, §§ 84-1233, 84-1234.*

**26-37-314. Sale of tax-delinquent severed mineral interests prohibited.**

(a)

(1) When severed mineral interests are forfeited to the state and conveyed by certification to the Commissioner of State Lands for nonpayment of property taxes, title to the severed mineral interests shall vest in the State of Arkansas in the care of the Commissioner of State Lands.

(2) The Commissioner of State Lands shall so notify the owner of record by certified mail at his or her last known address.

(3)

(A) Except as provided in subsection (b) of this section, the Commissioner of State Lands shall not sell the severed mineral interests but shall retain the severed mineral interests indefinitely for redemption.

(B) However, the severed mineral interests may be leased by the Commissioner of State Lands if he or she determines that a lease is in the best interest of the state.

(C) All benefits, including royalty and leasehold payments, accruing after title vests in the state and before redemption shall be payable to the Commissioner of State Lands.

(D) Upon receipt of any such benefits, the Commissioner of State Lands shall deposit the funds into financial institutions in this state.

(4)

(A) The tax-delinquent severed mineral interests may be redeemed at any time in the manner prescribed for the redemption of tax-delinquent real property.

(B) However, upon redemption the owner shall not be entitled to any payments received by the Commissioner of State Lands before redemption.

(5) All funds derived from redemption shall be held in escrow by the Commissioner of State Lands for one (1) year, at which time they shall be distributed the same as funds derived from the redemption of real property.

(b)

(1) After the expiration of the redemption period prescribed by this chapter, the Commissioner of State Lands shall sell the severed mineral interests to the surface owners if the surface owners opt to purchase the tax-delinquent severed mineral interests.

(2) The surface owner purchasing severed mineral interests under subdivision (b)(1) of this section shall be allowed to purchase the severed mineral interests for an amount equal to the delinquent taxes and shall not be required to pay any interest or penalties if the surface owner was not the owner of the severed mineral interests at the time the taxes became delinquent.

(c) All benefits, including royalty and leasehold payments, payable to the Commissioner of State Lands pursuant to this section are not subject to the provisions of § 18-28-201 et seq. and § 18-28-401 et seq.

(d) The provisions of this section shall be applicable to all tax-delinquent severed mineral interests currently forfeited to the state and certified to the Commissioner of State Lands as well as to all tax-delinquent severed mineral interests forfeited to the state in the future.

(e)

(1) No deed issued under this section shall be void or voidable on the ground that the assessment of the property taxes on the severed mineral interests was not subjoined to the assessment of the property taxes on the surface realty.

(2) This subsection shall be retroactive to all certifications of delinquent severed mineral interests in the records of the office of the Commissioner of State Lands.

*History*

*Acts 1993, No. 864, §§ 1-4; 2003, No. 1279, § 1.*

**26-37-315. Redemption of homestead by taxpayer —**

**Definition.**

(a) As used in this section, “homestead” means a parcel of tax-delinquent land certified to the Commissioner of State Lands that is identified by the county assessor as a homestead eligible for a homestead credit under § 26-26-1118.

(b) If an owner of a homestead did not receive actual notice of the sale of his or her homestead by the Commissioner of State Lands or his or her designee by personal service of process at least sixty (60) days before the date of the sale, then the owner of a homestead may redeem the tax-delinquent land by tendering all taxes, penalties, interests, and costs within ten (10) days, excluding Saturdays, Sundays, and legal holidays, after the date of the sale.

*History*

*Acts 2003, No. 1376, § 1; 2007, No. 827, § 214; 2015, No. 1225, § 2.*

**26-37-316. Notice requirement – Definition.**

(a) As used in this section, “homestead” means a parcel of tax-delinquent land certified to the Commissioner of State Lands that is identified by the county assessor as a homestead eligible for a homestead credit under § 26-26-1118.

(b) When a homestead is certified to the Commissioner of State Lands, the county collector shall provide notice to the Commissioner of State Lands that the tax-delinquent land is a homestead.

*History*

*Acts 2003, No. 1376, § 3; 2007, No. 827, § 215; 2015, No. 1225, § 3.*



**22-6-501. Transfer to state institutions.**

(a)

(1) The Commissioner of State Lands is authorized upon application of the director of any state department or agency, the management or the board of trustees of any state institution, or the chief executive of any county, city, or school district of this state to issue to the applying governmental unit a deed for land listed on the Commissioner of State Lands’ records as having been

forfeited for the nonpayment of taxes.

(2) The application shall include the following:

(A) The proposed use of the land;

(B) The proposed duration for the stated use; and

(C) The division or department designated for the maintenance and operation of the property once deeded. Moreover, the Commissioner of State Lands is authorized to accept the application as submitted or recommend modifications to the application. The Commissioner of State Lands is further empowered to disallow any application determined by the Commissioner of State Lands to be contrary to the best interests of the health and general welfare of the state and its citizens.

(b)

(1) The deed issued by the Commissioner of State Lands to a state department or agency, state institution, city, county, or school district may contain restrictive covenants or reservations stating that should the governmental unit no longer desire to use the land for the proposed use stated in the application, said governmental unit shall submit a subsequent letter of application to the Commissioner of State Lands to request change in the use of the property, and the Commissioner of State Lands shall accept, modify, or disallow the request.

(2) Moreover, should the governmental unit determine that the property can no longer be utilized, the property shall revert to the state, be held by the Commissioner of State Lands, and be treated as tax-forfeited land subject to the powers and authority of the Commissioner of State Lands.

(3) Because this section applies to the disposition of tax-forfeited land, § 22-6-601 shall not apply herewith.

(c) No consideration shall be required for the transfer except the fee of one dollar (\$1.00) as required by law.

(d)

(1) All deeds granted by the Commissioner of State Lands prior to the passage of this section are confirmed, and the title of all

purchases under the deeds from the Commissioner of State Lands are quieted, established, and confirmed.

(2) Collection of any outstanding ad valorem property tax indebtedness shall be stayed by the Commissioner of State Lands while title to the property remains with the governmental unit.

(3) Should the property revert to the state pursuant to subsection (b) of this section, the property may be sold as prescribed by the Commissioner of State Lands.

(e)

(1) Land donated by the Commissioner of State Lands under this section may be used for any lawful purpose or transferred pursuant to any lawful authority of the city or town.

(2) Owners of property donated to a city or town under this section shall not have any right to retain any of the appraised value of the property.

(f) Prior to conveyance of property, the Commissioner of State Lands may give consideration to the following issues:

(1) Whether the prospective purchaser has a pattern or practice of not paying fines resulting from a citation for violation of state laws or rules or local codes and ordinances;

(2) Whether the prospective purchaser has a pattern or practice of not timely paying property taxes; and

(3) Whether the prospective purchaser was the prior owner of real property that was transferred to the Commissioner of State Lands as a result of tax delinquency during the preceding three (3) years.

#### *History*

*Acts 1939, No. 156, § 1; A.S.A. 1947, § 10-904; Acts 1991, No. 807, § 3; 2007, No. 1036, §§ 1, 2; 2019, No. 315, § 2369.*

### **22-6-502. Oil, gas, and mineral rights.**

(a) Where tax-forfeited lands are disposed of by the state by return to private ownership by sale or redemption, the oil, gas, and mineral rights shall be a part of the fee and shall be conveyed with it, and the deeds shall not contain any restrictive covenants or reservations relative to the oil, gas, and mineral rights.

(b) Where tax-forfeited lands have previously been leased for oil and gas purposes and the lease is still in effect, a return of the lands to private ownership by sale or redemption shall not affect the validity of the existing lease, but at the expiration thereof, the oil, gas, and mineral rights of the lands shall attach and become a part of the fee and pass to the owner of the fee.

(c) Oil, gas, and mineral rights in tax-forfeited lands which have been reserved in any deed from the state conveying the lands shall immediately pass to the present owners of the fee title to the lands. This provision shall not terminate any existing lease on such rights, but at the expiration of any existing lease, the rights shall pass to the owner of the fee.

(d) When so requested by the owner of any lands conveyed under the provisions of §§ 22-5-206, 22-5-301 — 22-5-305 [repealed], 22-5-307, and 22-5-308 — 22-5-311 [repealed], in which the coal, oil, gas, and mineral rights were reserved to the State of Arkansas, the Commissioner of State Lands shall, upon the filing of an affidavit of ownership of the surface rights so sold and the payment of a deed fee of five dollars (\$5.00), issue to the owner of the lands a deed quitclaiming all interest of the State of Arkansas in and to all the coal, oil, gas, and mineral rights reserved in the deeds in the proportion that the surface rights in the lands owned bear to the whole tract sold.

*History*

*Acts 1943, No. 94, §§ 1, 2; 1945, No. 266, § 1; A.S.A. 1947, §§ 10-931 — 10-933.*

**22-6-503. Recording in county — Fees.**

(a) All deeds issued by the Commissioner of State Lands for lands, including city and town lots which have been certified for the nonpayment of taxes, shall be forwarded or delivered to the recorder of the county in which the lands, including city and town lots, are located, and the recorder shall record the deeds prior to their delivery to the purchaser or redeemer.

(b) Fees for recording the deeds shall be paid by the purchaser or redeemer at the time of making application to purchase or redeem the lands.

*History*

*Acts 1959, No. 221, § 1; A.S.A. 1947, § 10-942.*

**22-6-504. Refund when state's title fails.**

(a) The Arkansas State Claims Commission is authorized and empowered to make refunds of amounts received by the state for the purchase or redemption of tax-forfeited lands or of funds received by the state from the sale of islands when it has been determined by the commission that the State of Arkansas has no further right, title, interest, or claim in or to the land or islands.

(b) No refund for more than one thousand dollars (\$1,000) may be made under this section to any one (1) individual, firm, or corporation during any fiscal year.

(c) One who claims a refund under this section shall furnish to the commission evidence which satisfies the commission that he or she is entitled to a refund and that the claimant has made diligent effort, where title failed by reason of a court proceeding, to require the plaintiff to pay all sums due the state at the time of sale by the state.

(d) Any claimant for a refund of purchase money shall be chargeable with the value of any timber, stone, or mineral or other thing of value sold, destroyed, or removed from the lands or islands involved.

(e) No refund shall be made under this section except the amount in excess of the sum legally due the state at the time of purchase or redemption.

(f) Any taxes or sums in lieu thereof, paid by anyone since the sale to the state, shall not be included in the amount, if any, determined to be due the state.

(g) The commission shall in each case determine the amount that should be refunded under the provisions of this section.

(h) The Director of the Arkansas State Claims Commission is designated the disbursing officer for the purpose of carrying out the provisions of this section.

*History*

*Acts 1965, No. 345, §§ 1-5; A.S.A. 1947, §§ 10-934 – 10-938.*

**20-80-401. Title.**

This subchapter shall be known as the “Commissioner of State Lands Urban Homestead Act”.

*History*

*Acts 1993, No. 1009, § 1.*

**20-80-402. Purpose.**

(a) This subchapter shall apply only to urban property and shall be established to prevent waste of valuable real property already offered for public sale and not disposed of which has been certified to the office of the Commissioner of State Lands for nonpayment of ad valorem real property taxes.

(b) The further intent of this section is to provide cities, incorporated towns, legal entities that intend to apply for an award of low-income housing tax credits under section 42 of the Internal Revenue Code, and community organizations the ability to better serve any eligible person in need of a homestead and to provide the eligible person the opportunity to hold and maintain a private residence, and to contribute to the taxing structure of the applicable taxing units.

*History*

*Acts 1993, No. 1009, § 3; 2011, No. 1013, § 1.*

**20-80-403. Definitions.**

As used in this subchapter, unless the context otherwise requires:

(1) “Applicant” means any city, incorporated town, legal entity that intends to apply for an award of low-income housing tax credits under section 42 of the Internal Revenue Code, or community organization applying to the Commissioner of State Lands for donation of tax-forfeited land;

(2)

(A) “Community organization” means a recreational, educational, social, or benevolent organization dedicated to improving the mental or physical health and welfare of its members and of the public.

(B) A community organization may be established for community

betterment or beautification, environmental protection, establishment of housing, and other purposes beneficial to the community and may be a division of the federal, state, county, or local government or may be a private nonprofit corporation;

(3) “Eligible person” means an individual person or family unit meeting eligibility criteria for the sale, lease, or grant of a homestead. A corporation, partnership, association, or similar organization shall not be an eligible person;

(4) “Homestead” means the home and accompanying or adjoining land of the primary residence of a person; and

(5) “Urban” means land found within the city limits of any city or incorporated town in the state.

*History*

*Acts 1993, No. 1009, § 2; 2011, No. 1013, § 2.*

**20-80-404. Duties of Commissioner of State Lands.**

(a) All land subject to donation under this subchapter must have been offered for sale to the highest bidder by the Commissioner of State Lands pursuant to § 26-37-101 et seq.

(b) After the Commissioner of State Lands has met the requirements of § 26-37-101 et seq., the Commissioner of State Lands may accept applications for donation of remaining tax-forfeited urban property.

(c) The Commissioner of State Lands shall prescribe the requisite contracts, forms, or applications.

*History*

*Acts 1993, No. 1009, § 4.*

**20-80-405. Applications for donations.**

(a)

(1) Applications for donation may be made by the following persons or community organizations:

(A) Agents of cities and incorporated towns that also have one (1) of the community organizations listed in subdivisions (a)(1)(B)(i)-(iv) of this section; or



Arkansas Post National Historic Site

(B) The chair of the board or executive director of one (1) of the following community organizations:

- (i) A housing authority;
- (ii) A community development agency;
- (iii) A community development corporation; or
- (iv) A local initiative support corporation.

(2) Other community organizations may apply for donation of the land so long as that organization is a nonprofit corporation that qualifies as an Internal Revenue Service section 501(c)(3) tax-exempt organization.

(3) A legal entity that intends to apply for an award of federal low-income housing tax credits under section 42 of the Internal Revenue Code may apply for donation of land under this subchapter only if the legal entity is a qualified nonprofit organization pursuant to section 42 of the Internal Revenue Code and accompanying regulations and guidance of the Internal Revenue Service.

(b) Any applicant must have legal authority to accept and convey title to properties for homesteading purposes.

*History*

*Acts 1993, No. 1009, §§ 5, 6; 2011, No. 1013, § 3.*

**20-80-406. Disposition of applications — Prior municipal approval.**

(a) The Commissioner of State Lands may accept, modify, or deny any application.

(b) Before the Commissioner of State Lands may donate any parcel to any applicant, other than agents of a city or incorporated town, the city or town shall grant express approval of the donation, thereby avoiding possible conflicts in planning or development projects overseen by the cities or towns of this state.

*History*

*Acts 1993, No. 1009, §§ 7, 8.*

**20-80-407. Contracts or deeds.**

(a)

(1) Accepted applications will result in a contract or limited warranty donation deed between the Commissioner of State Lands and the applicant for donation of tax-forfeited lands.

(2) The contract or deed, to be provided by the Commissioner of State Lands, shall provide that the applicant will have primary responsibility for the development of the donated parcel.

(3) The contract or deed shall also set out the eligibility criteria for determining an eligible person with respect to a sale, lease, or grant of a homestead from the donated parcel and shall require the applicant to follow the eligibility criteria in making sales, leases, or grants from the donated parcel.

(b) Upon execution of a donation deed to the applicant, the Commissioner of State Lands may no longer be an immediate party to the construction or maintenance of the parcel, except that the contract or donation deed may contain a possibility of reverter to the Commissioner of State Lands should the proposed homestead, for any reason, not develop pursuant to specifications.

(c) In addition, the contract or deed may provide the time period within which the property may be developed.

*History*

*Acts 1993, No. 1009, § 8.*

**20-80-408. Taxes — Liens — Encumbrances.**

(a) With execution of the donation deed, the Commissioner of State Lands may waive outstanding taxes, penalties, and interest within the authority of the office of the Commissioner of State Lands.

(b) Other liens or encumbrances attached to the property not within the authority of the Commissioner of State Lands pursuant to § 26-37-101 et seq. will be considered a matter to be resolved between the applicant and the lienholder.

*History*

*Acts 1993, No. 1009, § 9.*



**20-80-409. Title transfer — Consideration — Costs.**

(a) No consideration shall be required for the transfer of title between the Commissioner of State Lands and the applicant, except one dollar (\$1.00).

(b) Additional, actual costs associated with the conveyance, including, but not limited to, abstracting, researching, confirmation of title, and the filing of documents with the county, may be charged to the applicant by the Commissioner of State Lands.

*History*

*Acts 1993, No. 1009, § 10.*

**20-80-410. Development.**

(a)

(1) Development of the donated parcel shall be strictly for the construction or maintenance of a homestead for eligible persons.

(2) Upon completion of the construction of the home, the city, incorporated town, or community organization may sell, lease, or grant the home to any eligible person.

(b)

(1) The homestead is to be used strictly for the private residence of the eligible person.

(2) The sale, lease, or grant of the home shall be a transaction between the applicant and the eligible person.

*History*

*Acts 1993, No. 1009, §§ 11, 12.*

**20-80-411. Restrictions — Taxes.**

(a) The applicant is responsible for transferring the donated parcel to an eligible person.

(b) The eligibility criteria for the sale, lease, or grant of a homestead shall be established by the Commissioner of State Lands and shall take into account the income of the person or family unit, which shall not exceed the median family income, as determined by the United States Department of Housing and Urban Development, for the area in which the applicant is located.

(c) Upon transferring the land to the eligible person, the homestead will be treated as any other private residence and subject to all laws, rules, and regulations of the government, including the payment of real property taxes.

*History*

*Acts 1993, No. 1009, §§ 2, 13; 2019, No. 315, § 2309.*

**26-36-212. Delinquent ad valorem taxes on interests in oil or gas.**

(a)

(1) When the ad valorem taxes on working interests, royalty interests, or overriding royalty interests in oil or gas of any taxpayer is delinquent for a period of one hundred eighty (180) days or more, any one (1) or more taxing units which are entitled to a portion of the delinquent taxes when collected shall have a cause of action against the delinquent taxpayer for that portion of the delinquent taxes and costs of collection, including the penalty and interest thereon, to which the taxing units are entitled, plus a reasonable attorney's fee.

(2)

(A) Any such action shall be brought in the circuit court of the county in which the delinquent taxpayer resides or in which property of the delinquent taxpayer is situated.

(B) Any judgment awarded a taxing unit in such cause of action

shall be enforceable to the same extent and in the same manner as other civil judgments.

(b)

(1) Any taxpayer offering to redeem tax-delinquent property after an action has been filed as authorized in this section shall be required to pay costs, including attorney fees, incurred by any taxing unit in pursuing its remedies under this section.

(2) When any judgment rendered against a delinquent taxpayer pursuant to this section is satisfied, the tax liability on the property and the amount required to be paid to redeem the property shall be reduced by the amount of the taxes, penalty, and interest included in the judgment.

*History*

*Acts 1985, No. 1089, §§ 1, 2; A.S.A. 1947, §§ 84-1022, 84-1023.*

**26-36-213. Delinquent taxes on mineral interests — Certified statement or account.**

(a)

(1)

(A) If a county collector demands payment of property tax due on mineral interests by a known owner of mineral interests at the taxpayer's last known address and the taxpayer fails to pay the property tax due on mineral interests by October 15, the county collector, after December 1, may:

(i) Present a certified statement or account for taxes to any person who has in the person's possession funds that are:

(a) Derived from the property on which the delinquent taxes are outstanding; and

(b) Due and owing to the delinquent taxpayer; and

(ii) Demand payment of the delinquent taxes plus any penalties and interest.

(B)

(i) For property taxes on mineral interests that are delinquent after December 1 and at the time the certified statement or account

is presented, an additional penalty of ten percent (10%) of the amount of the delinquent property taxes shall be assessed as an administrative collection fee.

(ii) Upon collection of the delinquent property taxes and any penalties and interest from the person receiving the certified statement or account, the county collector shall pay, upon request, one-half ( $\frac{1}{2}$ ) of the penalty assessed and collected under subdivision (a)(1)(B)(i) of this section to the person making the payment for the administrative costs incurred in collecting and paying to the county collector the delinquent taxes, penalties, and interest.

(iii) A portion of the administrative collection fee retained by the county collector under this section shall represent the interest continuing to accrue for the period of up to ninety (90) days from the date that the certified statement or account is presented until the certified statement or account is returned with payment. No other form of interest is due from the person receiving the certified statement or account.

(C) Before a county collector may initiate collection proceedings under this section:

(i) The county collector shall:

(a) Prepare a list of the delinquent taxes on mineral interests in his or her county; and

(b) Provide the list, including without limitation the following information, to the Association of Arkansas Counties by December 1 of each year:

(1) The name and last known address of the owner of the mineral interests;

(2) The applicable well name, uncontrolled lease name, or unitized area name as recognized by the Oil and Gas Commission;

(3) The county, section, township, and range of the property containing the mineral interests;

(4) Notice of the penalty provided under subdivision (a)(1)(B)(i) of this section; and

(5) Notice that the county collector may seek collection under this section if the property taxes, penalties, and interest remain unpaid after December 1;

(ii) The Association of Arkansas Counties shall:

(a) Create a website that is accessible by the public and is dedicated to publishing notice of delinquent taxes on mineral interests; and

(b)

(1) Within seven (7) days of receiving a list under subdivision (a) (1)(C)(i)(b) of this section, publish the list to the website created under subdivision (a)(1)(C)(ii)(a) of this section.

(2) The publication required under this subdivision (a)(1)(C) shall be in substantially the following form:[Click here to view form.](#)

(iii) The county collector shall:

(a)

(1) Publish notice in a newspaper that has general circulation in the county or district for which the list is being published.

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

(3) The notice required under subdivision (a)(1)(C)(iii)(a)(1) of this section shall provide the website at which the delinquent mineral interest tax list may be found;

(b) Publish notice at the county courthouse; and

(c) Provide notice through the county website.

(2)

(A) Except as provided in subdivision (a)(2)(C) of this section, the person to which the certified statement or account for taxes is presented shall pay the county collector the amount of the taxes, penalties, and interest that the delinquent taxpayer owes up to the

amount of funds the person has in the person's possession that is due and owing to the delinquent taxpayer.

(B)

(i) The county collector shall provide a copy of the county collector's receipt for the payment to the person making the payment under this section and to the delinquent taxpayer at the delinquent taxpayer's last known address.

(ii) The receipt provided under subdivision (a)(2)(B)(i) of this section shall be accepted in the county collector's office and in all courts of the state as payment on the delinquent taxpayer's indebtedness of the amount expressed on the county collector's receipt.

(C)

(i) The county collector shall not receive or accept a partial payment of the delinquent taxes, penalties, and interest due.

(ii) If, at the end of the ninety-day period allowed for the return of the certified statement or account, a person to which the certified statement or account for taxes is presented has in the person's possession an amount of funds due and owing to the delinquent taxpayer that is less than the amount of the taxes, penalties, and interest that the delinquent taxpayer owes, the person to which the certified statement or account is presented is not required to pay any amount.

(b)



Sunset at Mount Magazine State Park

(1) Service of the certified statement or account of the tax under this section shall operate as a levy upon the person served.

(2) The certified statement or account shall:

(A) State the name of the delinquent taxpayer and the delinquent taxpayer's last known address;

(B)

(i) Identify the delinquent taxpayer's assessed property interests.

(ii) The county collector shall include in the certified statement or account the identification information provided in the notice of publication made under subdivision (a)(1)(C) of this section and a copy of the tax statements containing the delinquent taxpayer's last known address;

(C) State that the certified statement or account is returnable within ninety (90) days from receipt by the person indebted to the delinquent taxpayer;

(D) State the amount of taxes, penalties, and interest owed;

(E) Be returned with payment of the amount owed and delinquent as reflected on the certified statement or account; and

(F) Be effective until the earlier of the following:

(i) The date the certified statement or account is paid in full; or

(ii) One (1) year from the date the certified statement or account is presented for payment under this section.

(3) A person shall not be compelled to pay the following:

(A) Any amount before it is due and owing to the delinquent taxpayer; or

(B) A greater amount than is owed to the delinquent taxpayer.

(c)

(1) A person making a payment to a county collector under this section is not liable to the delinquent taxpayer to which the person is indebted for complying with a demand for payment under this section.

(2) A payment made under this section is considered to be made to the delinquent taxpayer and satisfies any contractual obligation or indebtedness due and owing the delinquent taxpayer by the person making the payment on the certified statement or account for the amount expressed on the county collector's receipt.

*History*

*Acts 2013, No. 1279, § 1; 2017, No. 514, §§ 2, 3.*

*State-owned Lands*

**22-5-209. Deeds, abstracts, and contracts affecting state lands filed in office of Commissioner of State Lands — Additional information — Failure to comply — Definition.**

(a) All deeds, abstracts, contracts, and other evidences of title to realty belonging to the State of Arkansas shall be filed in the office of the Commissioner of State Lands to be preserved by the Commissioner of State Lands as the other public records and files of his or her office.

(b) Separately for each item of real property in the possession of a state agency, the state agency shall maintain and furnish to the Commissioner of State Lands a record containing:

(1)

(A) The official recording information shown by the county recorder's records and the legal description of the real property.

(B) A copy of the most recent deed to the real property may be furnished to the Commissioner of State Lands if the copy contains the official recording information and the legal description;

(2) If the real property was purchased by a state agency, the date of purchase and the purchase price; and

(3) The name of the state agency holding title to the real property for the state.

(c) If the description of real property required under subsection (b) of this section is excessively voluminous, the Commissioner of State Lands may permit the state agency in possession of the real property to furnish the description in summary form.

(d) If a state agency does not comply with this section, the Commissioner of State Lands shall report the failure to comply to the Governor, who shall notify the administrative officer of the state agency to immediately report to him or her the reasons for the state agency's failure to comply.

(e) Willful failure to comply with this section by a public official shall constitute nonfeasance in office.

(f)

(1) As used in this subchapter, "state agency" means an instrumentality of state government, including without limitation an office, a department, an agency, a board, a commission, or an institution of the state.

(2) As used in this subchapter, "state agency" does not include:

(A) The Arkansas Department of Transportation;

(B) An institution of higher education;

(C) The Arkansas Public Employees' Retirement System;

(D) The Arkansas Teacher Retirement System;

(E) The Arkansas State Game and Fish Commission; or

(F) The Division of Emergency Management.

*History*

*Acts 1947, No. 172, §§ 1, 5; A.S.A. 1947, §§ 10-112, 10-113; Acts 2019, No. 884, § 2.*

**22-5-210. Real property records of various departments, institutions, and retirement systems.**

(a) With respect to real property administered by the Arkansas Department of Transportation, an institution of higher education, the Arkansas Public Employees' Retirement System, and the Arkansas Teacher Retirement System:

(1) The department, an institution of higher education, the Arkansas Public Employees' Retirement System, and the Arkansas Teacher Retirement System shall each maintain inventory records of the real property it owns; and

(2) The Commissioner of State Lands may:

(A) Review, verify, and maintain inventory records of the real property; and

(B) In cooperation with each affected state agency, prepare reports and make recommendations concerning the best use of the real property.

(b) At the request of the Commissioner of State Lands:

(1) The department shall submit its real property inventory records that are not related to the roadways and bridges it maintains; and

(2) No more than semiannually, the real property inventory records of an institution of higher education, the Arkansas State Game and Fish Commission, the Arkansas Public Employees' Retirement System, and the Arkansas Teacher Retirement System may be submitted to the Commissioner of State Lands for information purposes only.

(c) The duties of the Commissioner of State Lands under this subchapter and § 22-5-301 et seq. do not apply to:

(1) Real property that is owned by the state but is managed by the United States Government;

(2) The real property composing the State Capitol complex;

(3) The real property composing the Arkansas Governor's Mansion;

(4) The real property composing the state veterans' cemetery system;

(5) Highway rights-of-way owned by the department;

(6) The real property composing the Old State House Museum;

(7) The real property owned by the Division of Emergency Management; and

(8) Real property that is managed by a state retirement system as a part of its trust assets.

*History*

*Acts 2019, No. 884, § 3.*

**22-5-411. Filing of deeds to state property.**

(a) A copy of the deed or other primary evidence of title to realty belonging to the State of Arkansas shall be filed in the office of the Commissioner of State Lands and shall be preserved by the Commissioner of State Lands as the other public records and files of his or her office.

(b) The realty belonging to the State of Arkansas shall not, for the purposes of this section, include realty acquired by the State Highway Commission.

(c) The officer charged with the administration of the affairs of each state office, department, agency, or institution having under its supervision and management realty owned by the State of Arkansas shall file with the Commissioner of State Lands a copy of the deed or other primary evidence of title to such property conveyed under fee simple title, and acquired by the state through gift or purchase or otherwise, within sixty (60) days after the acquisition and shall likewise notify the Commissioner of State Lands when any lands are disposed of.

(d) The Commissioner of State Lands shall designate one (1) of his or her deputies to periodically call upon each state office, department, agency, and institution for the purpose of obtaining a copy of the deed or other primary evidence of title and for the purpose of determining whether the state office, department, agency, or institution has disposed of title to any state lands.

(e) A statement by the administrative officer of any state office, department, agency, or institution to the effect that the office, department, agency, or institution does not supervise, control, or manage any realty owned by the state shall constitute sufficient compliance with this section.

(f) In the event any office, department, agency, or institution does supervise, control, or manage realty belonging to the state for which no evidence of title can be found, the administrative officer in charge of the office, department, agency, or institution shall conduct an investigation to ascertain the facts pertaining to the acquisition of the realty by the state. A report of the investigation

shall be made to the Commissioner of State Lands within sixty (60) days following the conclusion of the investigation.

(g) In the event any state office, department, agency, or institution shall fail or refuse to comply with the provisions of this section, the Commissioner of State Lands shall report such failure or refusal to comply to the Governor, who shall notify the administrative officer of any such office, department, agency, or institution to immediately report to him or her the reasons for his or her failure or refusal to comply.

(h) Willful failure or refusal to comply with this section by any officer shall constitute nonfeasance in office.

*History*

*Acts 1975, No. 147, §§ 1-5; A.S.A. 1947, §§ 10-215 – 10-219.*

**22-6-601. Sale procedure.**

(a)

(1)

(A) The several state boards or commissions having supervision of the affairs of the charitable, penal, correctional, educational, and other institutions of the State of Arkansas and all other state boards and commissions, except the State Highway Commission, the Arkansas State Game and Fish Commission, the Arkansas Natural Heritage Commission, the State Parks, Recreation, and Travel Commission, the Division of Higher Education, and institutions of higher education, and the executive heads of all state offices, departments, divisions, and agencies, all referred to separately as “state agency”, may sell or purchase, for cash in hand and upon compliance with the provisions of this section, the lands, in whole or in part, belonging to or under the supervision or control of the respective state agency or belonging to the state and held for the use or benefit of the state agency.

(B) State agencies may purchase lands, so that the lands, in whole or in part, shall belong to or be under the supervision or control of the respective state agency or belong to the state and be held for the use or benefit of the state agency.

(2) The provisions of this section shall not apply to:

- (A) The sale of land by the Commissioner of State Lands;
  - (B) The transfer of state lands to political subdivisions of the State of Arkansas;
  - (C) The transfer of state lands between state entities; or
  - (D) The exchange of state lands for other lands which are suitable for state purposes if the Secretary of the Department of Finance and Administration has made a recommendation to the Governor that the exchange be made and if the Governor has approved the exchange.
- (b)
- (1) State agencies may transfer lands in whole or in part to the Building Authority Division for the use of that agency or other state agencies.
  - (2) In the event that the Building Authority Division shall sell the lands at a later date, the provisions of this section shall apply, and the proceeds of the sale, less any expenses and liquidated damages, shall be deposited into the State Treasury as a



Swans wintering in Cleburne County

nonrevenue receipt to the credit of the fund from which the agency that transferred the land to the Building Authority Division is operated.

(c)

(1) In the event that a state agency elects to sell certain of its lands or to purchase lands, the agency shall certify to the Building Authority Division its proposal for any sale or purchase.

(2)

(A) The state agency proposing the sale or purchase of land shall obtain the services of a qualified appraiser to appraise the lands so proposed to be sold or purchased, with notice to the Secretary of the Department of Transformation and Shared Services.

(B) The appraiser selected by the state agency, by education or experience, shall:

(i) Be capable of determining the value of lands, water and mineral rights, timber, and rural, agricultural, and noncultivable lands;

(ii) Understand legal descriptions of real properties;

(iii) Have a working knowledge of county and state real property records; and

(iv) Be capable of rendering dependable judgments of the values of properties, determining the flood plains of the properties, and of previous uses of the properties, which may result in environmental remediation.

(C) The appraiser shall be licensed and certified by the Arkansas Appraiser Licensing and Certification Board.

(D) The appraiser shall take an oath or certify that he or she will not, directly or indirectly, be engaged in the purchasing or selling of the land or give information to any agent, friend, secret partner, or other partner so as to secure advantages of the information to himself or herself or any person, association, or company to the prejudice or exclusion of any other person.

(d)

(1) The Secretary of the Department of Transformation and Shared

Services shall furnish to the Governor:

(A) The appraisal;

(B) The agency proposal to sell or purchase; and

(C) The Building Authority Division recommendations.

(2) The Governor, if he or she approves the proposed sale or purchase, shall endorse his or her approval of the proposal and transmit a copy of the proposal to the Secretary of the Department of Finance and Administration and the Secretary of the Department of Transformation and Shared Services.

(e)

(1) The Building Authority Division shall give notice of the terms of the sale by publication in one (1) newspaper regularly published in Little Rock, Arkansas, and having a general circulation in the State of Arkansas, by four (4) weekly insertions therein.

(2) If there is a newspaper published in the county in which the lands are located having a general circulation therein, the notice shall also be published in that newspaper one (1) time a week for four (4) consecutive weeks, provided the land may be advertised for sale as a whole or in separate tracts.

(f) The notice shall specify a time and place, which time shall be not less than thirty (30) days from and after the date of the first insertion of the notice, for the receipt by the Building Authority Division of sealed bids for the purchase of the lands.

(g)

(1) Each bid shall be accompanied by a cashier's check, payable to the order of the state agency and drawn upon a bank or trust company doing business in this state, in an amount equal to one-tenth (1/10) of the bid.

(2) The proceeds of the cashier's check of the successful bidder shall be credited against the bid upon payment of the balance or shall be retained by the state agency as liquidated damages upon failure to tender and pay the balance of the bid price.

(3) Cashier's checks of unsuccessful bidders shall be returned to them upon the completion of the sale to the successful bidder.

(4) The Building Authority Division, at the time and place specified in the notice, or by announcement then and there, or at some other time or place, shall open the bids which have been received and proceed to accept the highest bid properly accompanied by a cashier's check for the lands in whole or in part as offered for such sale.

(h)

(1) The lands shall be sold for the highest aggregate responsible bid, and no sale shall be otherwise than for cash, nor for less than the amount of the appraisal.

(2)

(A)

(i)

(a) Upon approval by the Governor, lands may be sold to the highest responsible bidder for less than the amount of the appraisal if the bid process has been utilized and it has been determined and recommended by the agency director and the Secretary of the Department of Transformation and Shared Services that further solicitation of bids is unnecessary.

(b) Upon approval, the agency may enter into negotiations with the highest responsible bidder for the sale of the lands.

(ii) If negotiations are unsuccessful, the agency may enter into negotiations with the next highest responsible bidder.

(B) Nothing shall preclude an agency from reletting bids under this section if the negotiations as stated in subdivision (h)(2)(A) of this section are unsuccessful.

(C) The Legislative Council shall review the sale of the land before the agency finalizes the sale.

(i)

(1) Upon receipt from the successful bidder of the full amount of his or her bid, the state agency shall execute and deliver its deed conveying the lands to him or her and shall certify a copy of the deed to the Governor.

(2) The deed shall recite in detail the compliance with the respective provisions of this section, which recitals shall be prima facie evidence of the facts so set forth.

(3) The deed need not be acknowledged to entitle it to be recorded.

(4) The effect of the deed, the provisions of this section having been substantially complied with in the sale, shall be to vest the purchaser with the title of the lands, at law and in equity, in fee simple absolute.

(5) Any conveyance of title to lands owned by the State of Arkansas shall be subject to § 22-6-113.

(j) Upon receipt thereof, the proceeds of the sale, including any liquidated damages, shall be deposited into the State Treasury, as a nonrevenue receipt, to the credit of the fund from which the state agency is operated. Any unexpended balance of such proceeds remaining at the end of each fiscal year as certified to the Chief Fiscal Officer of the State by the state agency director may be carried forward until the end of the biennium following the biennium in which collected, after which any remaining balances shall be subject to § 19-5-1004.

(k)

(1) Before any agency may receive donated land, the agency director shall certify the proposed donation request to the division.

(2) The Secretary of the Department of Transformation and Shared Services shall forward a recommendation to the Governor.

(3) No donation shall be made without approval from the Governor.

(l) Before a state agency purchases real property, the state agency shall consult the Building and Sites Database maintained by the Arkansas Economic Development Commission to determine if there is a property available for purchase that meets the practical and financial needs and specifications of the state agency.



### *History*

*Acts 1937, No. 317, § 1; Pope's Dig., § 12805; Acts 1963, No. 65, § 1; A.S.A. 1947, § 7-105; Acts 1987, No. 982, § 1; 1991, No. 786, §§ 35, 36; 1994 (2nd Ex. Sess.), No. 65, § 1; 1995, No. 853, § 1; 1997, No. 265,*

§§ 1-4; 1999, No. 219, § 1; 2001, No. 741, §§ 1-3; 2003, No. 364, §§ 16, 17; 2015, No. 879, § 2; 2019, No. 910, §§ 3500, 3501, 6226-6234.

**22-6-602. Reimbursement of counties for use of lands.**

(a) It is declared the policy of the State of Arkansas to reimburse, annually or biennially, the counties from which the State of Arkansas has acquired or may acquire title to, or use of, acreage farm lands aggregating more than one thousand (1,000) acres for the use of its penal farms or other state institutions in the proportion that the value of the acreage acquired or used bears to the total real value of the counties.

(b) The benefit assessment on all of the state's acquired acreage shall be in favor of any and all improvement districts comprising the lands.

*History*

*Acts 1937, No. 317, § 2; Pope's Dig., § 12806; A.S.A. 1947, § 7-106.*

**22-6-603. Donation of lands for highway uses.**

(a) The respective boards charged with the management or control of the charitable, penal, or correctional institutions and institutions of higher education of the State of Arkansas and other agencies of the state are authorized and empowered to donate, without compensation to the public, rights-of-way over or along lands under the control of the boards or agencies to counties, municipalities, road districts, or other public agencies for use as public highways, roads, or streets, when, in the discretion of the respective governing bodies of the state institutions and agencies, it may be deemed necessary or proper.

(b) The donations may be upon such terms, restrictions, or conditions as the boards or agencies may impose, and the boards and agencies are empowered to execute deeds or conveyances for the rights-of-way.

*History*

*Acts 1931, No. 199, § 1; Pope's Dig., § 8746; Acts 1945, No. 232, § 1; A.S.A. 1947, § 7-107.*

**22-2-121. Real estate notification.**

The Building Authority Division shall notify the Commissioner of

State Lands of the Governor’s approval of a state agency’s request to purchase or sell property under § 22-6-601.

*History*

*Acts 2001, No. 325, § 1; 2003, No. 364, § 13; 2015 (1st Ex. Sess.), No. 7, § 38; 2015 (1st Ex. Sess.), No. 8, § 38; 2017, No. 707, § 78; 2019, No. 884, § 1; 2019, No. 910, § 6182.*

*Leasing of Natural Resources*

**22-5-801. Leases and permits — Purpose of this section and §§ 22-5-802 — 22-5-813 — Definition.**

((a) It is the purpose and intent of this section and §§ 22-5-802 — 22-5-813 to charge the Commissioner of State Lands with the authority and responsibility for considering applications for and granting leases and permits for the taking of sand, gravel, oil, natural gas, casinghead gas, coal and other minerals, and timber or logs from the beds and bars of navigable rivers and lakes in this state or from any other lands or interests in lands held in the name of the State of Arkansas or any state agency or institution, excluding tax-forfeited lands and minerals, and to supervise activities on state-owned lands by leaseholders and permittees.

(b) As used in this subchapter, “log” means a bulky piece or length of unshaped timber, a length of a tree trunk ready for sawing, or a portion of the trunk of a felled tree that is sunk on the bed of submerged land owned by the State of Arkansas.

(c) The Commissioner of State Lands shall:

(1) Provide the necessary hardware and software systems to allow for the electronic acceptance, solicitation, communication, and the electronic publishing of all information, records, reports, applications, and other required material relating to sand and gravel extraction;

(2) Create and maintain a website to allow for the filing of all bids, correspondence, permit or lease issuance, production reports, and payments relating to sand and gravel extraction; and

(3) Maintain a database accessible through the website required under subdivision (c)(2) of this section to allow complete electronic access to all filings of bids, correspondence, permit or

lease issuance, production reports, and payments relating to sand and gravel extraction.

(d) The Commissioner of State Lands shall:

(1) Provide the necessary hardware and software systems to allow for the electronic acceptance, solicitation, communication, and the electronic publishing of all information, records, reports, applications, and other required material relating to the extraction of oil, natural gas, casinghead gas, coal and other minerals, and timber or logs;

(2) Create and maintain a website to allow for the electronic filing of all bids, correspondence, permit or lease issuance, production reports, and payments relating to the extraction of oil, natural gas, casinghead gas, coal and other minerals, and timber or logs; and

(3) Maintain a database accessible through the website required under subdivision (d)(2) of this section to allow complete electronic access to all filings of bids, correspondence, permit or lease issuance, production reports, and payments relating to the extraction of oil, natural gas, casinghead gas, coal and other minerals, and timber or logs.

*History*

*Acts 1975, No. 524, § 13; A.S.A. 1947, § 10-1026; Acts 1993, No. 509, § 1; 2005, No. 786, § 1; 2021, No. 455, §§ 1, 2.*

**22-5-802. Leases and permits — Exemptions for state agencies.**

(a) The provisions of this section and §§ 22-5-801 and 22-5-803 — 22-5-813 shall not be applicable to the severance, sale, or other disposition of sand, gravel, timber or logs, or minerals salvaged, severed, or removed by a state agency from lands held in the name of or managed by the agency if the sand, gravel, timber or logs, or minerals are salvaged, severed, or removed in the course of managing, developing, and improving the lands by the state agency. This exemption shall not apply to sales for commercial purposes.

(b) Any state agency, department, or institution or any county, municipality, or other division of government desiring to sever or take any sand, gravel, timber or logs, or minerals from any lands

held in the name of or managed by the state or a state agency or from the beds and bars of rivers in this state, other than lands held in the name of or managed by the agency or division of government so desiring, shall obtain a permit to do so from the Commissioner of State Lands but shall not be required to comply with the bid procedures contained in this section and §§ 22-5-801 and 22-5-803 — 22-5-813 or to pay any fee, royalty, or taxes otherwise required by this section and §§ 22-5-801 and 22-5-803 — 22-5-813.

(c) The provisions of this section and §§ 22-5-801 and 22-5-803 — 22-5-813 relating to the authority to lease and permit lands held in the name of or managed by the Arkansas State Game and Fish Commission shall not be applicable to the lands of that agency. The commission shall retain control over the procedures for awarding and shall retain the authority over the issuance of leases for the mineral rights and of permits for the rights to produce and sever minerals from lands held in its name or managed by it. Provided, that the commission shall use the same requirements, procedures, standards, and methods required under this section and §§ 22-5-801 and 22-5-803 — 22-5-813 for other state agencies to lease mineral rights and to issue permits to produce and sever minerals.

(d) The Commissioner of State Lands shall:

(1) Provide the necessary hardware and software systems to allow for the electronic acceptance, solicitation, communication, and the electronic publishing of all information, records, reports, applications, and other required material relating to sand, gravel, timber or logs, or minerals extraction;

(2) Create and maintain a website to allow for the filing of all bids, correspondence, permit or lease issuance, production reports, and payments relating to sand, gravel, timber or logs, or minerals extraction; and

(3) Maintain a database accessible through the website required under subdivision (d)(2) of this section to allow complete electronic access to all filings of bids, correspondence, permit or lease issuance, production reports, and payments relating to sand, gravel, timber or logs, or minerals extraction.



Sand mining permit, Arkansas River, Faulkner County

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### *History*

*Acts 1975, No. 524, §§ 11, 12; 1981, No. 684, §§ 8, 9; A.S.A. 1947, §§ 10-1024, 10-1025; Acts 1991, No. 537, § 1; 1993, No. 509, § 1; 2005, No. 786, § 2; 2021, No. 455, § 3.*

## **22-5-803. Leases and permits — Penalties.**

(a)

(1) Upon conviction, a person, firm, company, corporation, or association is guilty of a Class D felony if the person, firm, company, corporation, or association without first obtaining a lease or permit to do so from the Commissioner of State Lands knowingly removes any sand, gravel, oil, natural gas, casinghead gas, coal or other minerals, or any timber or logs from:

(A) The beds or bars of navigable rivers and lakes in this state; or

(B) Any other lands or interest in lands held in the name of the state.

(2) Each day of unauthorized taking shall constitute a separate offense.

(b) In addition to the fine mentioned in subsection (a) of this section, the State of Arkansas may bring suit in the name of the state to recover the value of the sand, gravel, oil, natural gas, casinghead gas, coal or other minerals, or timber or logs which

have been illegally removed, as well as all severance taxes and royalties due as a result of the removal.

*History*

*Acts 1975, No. 524, § 9; A.S.A. 1947, § 10-1022; Acts 1993, No. 509, § 1; 2005, No. 786, § 3; 2015, No. 1132, § 1.*

**22-5-804. Leases and permits — Natural Resources Committee — Arkansas State Game and Fish Commission.**

(a)

(1) The Natural Resources Committee is created and shall be composed of the following members:

(A) The Secretary of the Department of Finance and Administration;

(B) The Director of Production and Conservation of the Oil and Gas Commission;

(C) The State Geologist;

(D) The Secretary of the Department of Agriculture;

(E) The Commissioner of State Lands;

(F) The Executive Secretary of the Arkansas State Game and Fish Commission;

(G) The Secretary of the Department of Parks, Heritage, and Tourism;

(H) The Director of the Division of Environmental Quality; and

(I) The Chair of the Arkansas Natural Heritage Commission.

(2) A member of the committee may designate a person within the member's organization to attend meetings and conduct committee business on the member's behalf.

(b) The chair of the committee shall be the Commissioner of State Lands.

(c) The committee shall establish a schedule of minimum fees and royalties, as well as the terms and conditions for various types of

permits and leases. No permit or lease shall be granted for less than the minimums prescribed in the schedule.

(d) The committee shall have the authority to change the schedule of minimum fees and royalties and the terms of permits and leases.

(e) The Arkansas State Game and Fish Commission shall have the authority, for all lands held in the name of and managed by its agency:

(1) To establish a schedule of minimum fees and royalties, as well as the terms and conditions for various types of permits and leases for Arkansas State Game and Fish Commission lands;

(2) To take bids on and to award the leases and permits to produce or sever minerals from those lands and to set up application procedures and fees for those leases and permits;

(3) To set the length of time for leases or permits to expire and the terms and conditions for their transfer or renewal;

(4) To set the minimum fees and royalties for leases and permits and to ensure that severance taxes on minerals from such leases or permits are paid to the proper agencies; and

(5) Shall have such other duties, responsibilities, and authority required for the issuance of mineral leases and permits under this section and §§ 22-5-801 — 22-5-803 and 22-5-805 — 22-5-813 for other state lands.

#### *History*

*Acts 1975, No. 524, § 2; 1981, No. 684, § 1; 1983, No. 691, § 15; 1985, No. 1035, § 1; A.S.A. 1947, §§ 10-1015, 10-1015.2, 10-1015.3; Acts 1991, No. 537, § 2; 1993, No. 509, § 1; 1999, No. 1164, § 177; 2015, No. 1132, § 2; 2019, No. 910, § 120.*

### **22-5-805. Leases and permits — Requirements — Application — Terms.**

(a) No person, firm, company, corporation, or association shall take any sand, gravel, oil, natural gas, casinghead gas, coal or other minerals, or sever any timber or logs from the beds or bars of navigable rivers and lakes in this state or from any other lands or interest in lands held in the name of the State of Arkansas or

any agency, department, or institution of the state, excluding tax-forfeited lands and minerals, unless that person has first procured a lease or permit to do so from the Commissioner of State Lands.

(b)

(1) Any person, firm, company, corporation, or association desiring to take sand, gravel, oil, natural gas, casinghead gas, coal or other minerals, or to sever any timber or logs from state-owned lands shall make application for a lease or permit to do so to the Commissioner of State Lands.

(2) Each application shall be on forms prescribed by the Commissioner of State Lands and shall contain such information as shall be prescribed by the Commissioner of State Lands regarding the applicant and the business of the applicant, the sand, gravel, minerals, or timber or logs proposed to be removed from the lands under the lease or permit, and any other information as the Commissioner of State Lands shall deem necessary and appropriate to properly protect the interest of the state and to assure that the leaseholder will in good faith carry out all his or her responsibilities under the lease or permit.

(c)

(1) Every lease or permit issued under the provisions of this section and §§ 22-5-801 — 22-5-804 and 22-5-806 — 22-5-813 shall define the limit of the area from which the lessee or permittee shall be permitted the exclusive right to take the sand, gravel, minerals, or timber or logs designated in the lease or permit.

(2) Each lease or permit issued by the Commissioner of State Lands under the provisions of this section and §§ 22-5-801 — 22-5-804 and 22-5-806 — 22-5-813 shall be for a specific term as may be determined by the Commissioner of State Lands; shall require that reasonable commercial production of the sand, gravel, mineral, or timber or logs covered by the lease or permit shall commence within a specified period of time as determined by the Commissioner of State Lands; and shall provide that the lease or permit shall automatically terminate unless commercial production is commenced within the time prescribed unless the time is extended by the Commissioner of State Lands upon a showing that expenses have been incurred and actual operations

are in the process of completion for the commercial production of the oil, natural gas, casinghead gas, sand, gravel, coal or other minerals, or the severance of timber or logs under the lease or permit.

(d) Once reasonable commercial production is commenced under any lease or permit issued under this section and §§ 22-5-801 — 22-5-804 and 22-5-806 — 22-5-813, the lease or permit shall automatically terminate if commercial production is discontinued for a period of six (6) months or such other period as may be prescribed in the lease.

*History*

*Acts 1975, No. 524, § 1; A.S.A. 1947, § 10-1014; Acts 1993, No. 509, § 1; 2005, No. 786, § 4.*

**22-5-806. Leases and permits — Offer to pay minimums — Notice — Award.**

(a) Any person applying for a lease or permit under the provisions of this section and §§ 22-5-801 — 22-5-805 and 22-5-807 — 22-5-813 shall offer in the application to pay at least the minimums prescribed in the schedule for the lease or permit.

(b)

(1) Upon receipt of an application for a lease or permit, the office of the Commissioner of State Lands shall determine whether issuing a permit or lease would be in the best interests of the State of Arkansas. If so, the Commissioner of State Lands, within ten (10) days after that determination, shall cause to be published in a newspaper of general circulation in this state for no fewer than three (3) consecutive days, and in a newspaper of general circulation in the county or counties in which the property is located for not less than one (1) day, a notice that an application has been filed.

(2) The notice shall contain a description of the permit or lease sought, the minimum fee or royalty, and the terms and conditions prescribed for the permit or lease and shall state that persons may bid on the lease or permit by filing a sealed bid in writing with the office of the Commissioner of State Lands within the time specified in the publication.

(3) All bids shall be submitted not less than twenty (20) days from the last day of publication.

(c)

(1) If no other bids for the lease or permit are filed with the Commissioner of State Lands within the specified time period, the lease or permit may be awarded to the person applying therefor.

(2) If other bids are received, the lease or permit may be awarded to the highest bidder, but if two (2) or more bids are, in the judgment of the Commissioner of State Lands, reasonably close, the Commissioner of State Lands may require an open auction between the high bidders.

(3) After the bidding process is completed, the Commissioner of State Lands, with the recommendations of the Natural Resources Committee, may reject all offers considered unreasonable or may establish terms considered reasonable and in the best interest of the state, which the highest bidder may accept, without further advertising by the state.

*History*

*Acts 1975, No. 524, § 2; 1981, No. 684, § 1; A.S.A. 1947, § 10-1015; Acts 1993, No. 509, § 1.*

**22-5-807. Leases and permits — Notice to, and recommendations from, interested agencies.**

(a) When an application for a lease or permit is filed with the Commissioner of State Lands for the taking or production of any sand, gravel, oil, natural gas, casinghead gas, coal, or other minerals or the severance of any timber or logs from state-owned lands, the Commissioner of State Lands shall so notify the Arkansas Geological Survey, the Arkansas Natural Resources Commission, the Oil and Gas Commission, the Arkansas State Game and Fish Commission, the Department of Parks, Heritage, and Tourism, the Division of Environmental Quality, the Arkansas Forestry Commission, and any other appropriate state agency that has or may have a particular interest in the area proposed to be covered by the lease or permit.

(b) Any interested agency shall have an opportunity to investigate the proposed production or taking of sand, gravel, or minerals or the severance of timber or logs under the lease or permit and to

report its findings and recommendations to the Commissioner of State Lands, including any recommendations for conditions or limitations to be imposed on the lessee or permittee with respect to the production of sand, gravel, minerals, or the severance of timber or logs under the lease or permit, within the time specified in the notice.

(c) The Commissioner of State Lands may deny an application or may grant a permit or lease subject to such conditions and requirements as he or she deems appropriate to properly protect the interests of the State of Arkansas.

(d) No permit or lease shall be granted on interests held in the name of or managed by a state agency or institution without the written consent of the agency or institution.

(e) The issuance of a permit or lease shall not be unreasonably delayed or denied without justifiable cause.

*History*

*Acts 1975, No. 524, § 3; 1981, No. 684, § 2; A.S.A. 1947, § 10-1016; Acts 1993, No. 509, § 1; 1999, No. 1164, § 178; 2005, No. 786, § 5; 2019, No. 910, § 3238.*

**22-5-808. Leases and permits — Records — Fees — Disposition of funds.**

(a) The office of the Commissioner of State Lands shall maintain a permanent record of all leases and permits issued under this section and §§ 22-5-801 — 22-5-807 and 22-5-809 — 22-5-813.

(b)

(1) The person, firm, company, corporation, or association making application or filing a competitive bid for a lease or permit with the State of Arkansas shall pay a fee to cover the cost of processing its application and providing public notice.

(2) The amount of the fee shall be set by the Commissioner of State Lands and shall be deposited as cash funds as defined by § 19-4-801.

(c) The funds shall be used to pay for the advertising, processing, and recording of applications received.

*History*

*Acts 1975, No. 524, § 4; 1977, No. 572, § 2; 1981, No. 684, § 3; A.S.A. 1947, § 10-1017; Acts 1993, No. 509, § 1; 2009, No. 610, § 8; 2021, No. 455, § 4.*

**22-5-809. Leases and permits – Monthly statements – Payment of severance tax.**

(a)

(1) Every person obtaining a lease or permit under this section and §§ 22-5-801 – 22-5-808 and 22-5-810 – 22-5-813 shall keep an accurate record and account of all sand, gravel, oil, natural gas, casinghead gas, coal and other minerals taken, and all timber or logs severed from the land covered by the lease or permit and shall file with the Revenue Division of the Department of Finance and Administration monthly an itemized verified statement of the total conventional weight or volume of any and all minerals and timber or logs taken under the lease or permit during the preceding month. These reports shall be made on forms prescribed by the division.

(2) Every person obtaining a lease or permit under this section and §§ 22-5-801 – 22-5-808 and 22-5-810 – 22-5-813 shall keep an accurate record and account of all sand, gravel, oil, natural gas, casinghead gas, coal and other minerals taken, and all timber or logs severed from the land covered by the lease or permit and shall file with the Commissioner of State Lands monthly an



Bull elk, Newton County

itemized verified statement of the total number of tons of sand and gravel, barrels of oil, thousands of cubic feet of natural gas and casinghead gas, tons of coal, and the conventional weight or volume of any and all other minerals and timber or logs taken under the lease or permit during the preceding month. These reports shall be made on forms prescribed by the Commissioner of State Lands.

(b)

(1) At the time of filing the reports, the lessee or permittee shall pay the severance tax to the Department of Finance and Administration in the same manner and at the same rate as all other severance taxes collected by the division.

(2) The lessee or permittee shall also pay monthly to the Commissioner of State Lands royalties on the amount of actual consideration for the sand, gravel, minerals, or timber or logs taken or severed from the state-owned lands under the conditions of the lease or permit issued by the Commissioner of State Lands.

(3) The Commissioner of State Lands shall be further authorized to require the posting of a corporate surety bond by any lessee or permittee to guarantee the payment of the taxes, royalties, and consideration.

(c)

(1) Except for application and bid fees, all funds received by the Commissioner of State Lands as fees, compensation, or royalties for leases or permits issued for the taking of any sand, gravel, minerals, or timber for lands owned or held in the name of a state agency shall be special revenues and shall be deposited into the State Treasury and credited to the fund or account from which the agency receives its support and for lands owned or held in the name of a state institution of higher education shall be deposited into the State Treasury and transferred by warrant to the institution of higher education for deposit into the institution's cash fund account established outside the State Treasury.

(2) Except for application and bid fees, all funds received by the Commissioner of State Lands for leases or permits for the taking of any sand, gravel, minerals, or timber from all other state-

owned lands shall be deposited into the State Treasury as general revenues.

(3) Except for application and bid fees derived from the removal of logs, all funds received by the Commissioner of State Lands for leases or permits for the taking of logs from lands owned or held in the name of the state shall be deposited as cash funds into the State Treasury for the State Land Department. The Commissioner of State Lands shall distribute cash revenues deposited into the State Treasury for the State Land Department to counties from which logs were removed in accordance with the value of the logs as determined by the Commissioner of State Lands.

(4) All funds received by the Arkansas State Game and Fish Commission as fees, compensation, or royalties, including any application or bid fees, for leases or permits issued for the taking of any minerals for lands held in the name of the commission shall be special revenues and shall be deposited into the State Treasury and credited to the Game Protection Fund for the use of the commission.

*History*

*Acts 1975, No. 524, § 5; 1981, No. 684, § 4; A.S.A. 1947, § 10-1018; Acts 1991, No. 537, § 3; 1993, No. 509, § 1; 2005, No. 786, § 6; 2009, No. 1416, § 41.*

**22-5-810. Leases and permits — Liability — Transferability — Renewal.**

(a) Each person, firm, company, corporation, association, or other business entity holding a lease or permit for the taking or production of any sand, gravel, timber or logs, minerals, or other natural resources shall be absolutely liable for all severance taxes, royalties, and actual consideration for all the sand, gravel, or minerals produced or timber or logs severed under the lease or permit regardless of whether the lessee or permittee is actually producing or severing the minerals or timber or logs from the land.

(b)

(1) All leases issued under the authority of this section and §§ 22-5-801 — 22-5-809 and 22-5-811 — 22-5-813 shall be transferable only with the approval of the Commissioner of State Lands.

(2) Any lease transferred in violation of subdivision (b)(1) of this section shall be subject to cancellation by the Commissioner of State Lands.

(3) All permits issued under the authority of this section and §§ 22-5-801 — 22-5-809 and 22-5-811 — 22-5-813 shall not be transferable.

(c) Upon the expiration of any lease or permit issued under the authority of this section and §§ 22-5-801 — 22-5-809 and 22-5-811 — 22-5-813, the lease or permit shall not be renewed or reissued.

*History*

*Acts 1975, No. 524, § 7; 1981, No. 684, § 5; A.S.A. 1947, § 10-1020; Acts 1993, No. 509, § 1; 2005, No. 786, § 7.*

**22-5-811. Leases and permits — Existing ones to continue.**

Any person, firm, company, corporation, state agency, or other business entity holding a lease or permit on March 21, 1975, for the taking or production of any sand, gravel, minerals, or timber or logs from state-owned lands shall be permitted to continue to take or produce sand, gravel, minerals, or timber or logs from state-owned lands in accordance with the existing lease or permit.

*History*

*Acts 1975, No. 524, § 8; 1981, No. 684, § 6; A.S.A. 1947, § 10-1021; Acts 2005, No. 786, § 8.*

**22-5-812. Leases and permits — Rules.**

(a) The Commissioner of State Lands shall promulgate any rules which may be deemed necessary to carry out the provisions of this section and §§ 22-5-801 — 22-5-811 and 22-5-813.

(b) The Commissioner of State Lands shall include in the rules all grounds and conditions for the revocation or termination of any lease or permit issued under this section and §§ 22-5-801 — 22-5-811 and 22-5-813 and shall provide for reasonable notice to the lessee or permittee of an opportunity to be heard prior to terminating or revoking any lease or permit.

(c) The Arkansas State Game and Fish Commission shall promulgate rules and regulations necessary to lease mineral rights and to issue permits to produce and sever minerals on commission

lands in conformity with the requirements, procedures, standards, and methods as provided in this section and §§ 22-5-801 — 22-5-811 and 22-5-813.

*History*

*Acts 1975, No. 524, § 10; 1981, No. 684, § 7; A.S.A. 1947, § 10-1023; Acts 1991, No. 537, § 4; 1993, No. 509, § 2; 2019, No. 315, § 2368.*

**22-5-813. Leases and permits — Compliance with this section and §§ 22-5-801 — 22-5-812.**

The office of the Commissioner of State Lands may conduct a continuing check of the operations by lessees or permittees to assure that each lessee or permittee is meeting all the requirements and complying with the conditions of the lease or permit and the provisions of this section and §§ 22-5-801 — 22-5-812.

*History*

*Acts 1975, No. 524, § 6; A.S.A. 1947, § 10-1019; Acts 1993, No. 509, § 2.*

**22-5-814. Removal of sand or gravel from navigable waters.**



(a) Sand and gravel may be removed from the beds or bars of any navigable river or lake by the Arkansas Department of Transportation, any county or road district, or any federal agency to be used for road building or maintenance, without paying the State of Arkansas any amount whatsoever.

(b) All persons, firms, or corporations taking or removing sand or gravel from the beds or bars of any navigable river or lake within the State of Arkansas, and selling the sand or gravel for commercial gain to the department, to any county or road district, or to any federal agency for the purpose of road construction or maintenance, and all highway contractors who remove sand or gravel from the beds or bars of any navigable river or lake within the State of Arkansas for the purpose of road building or maintenance, shall be required to pay to the State of Arkansas the customary royalties as provided by law.

(c) Any person, firm, or corporation taking or removing sand or gravel from the beds or bars of any navigable river or lake within the State of Arkansas, to be used in road building, shall keep a detailed account of all gravel or sand so removed.

(d) A copy of the account shall be filed with the Commissioner of State Lands, a copy with the county judge of the county where the sand or gravel is taken and removed, and a copy shall be retained by the person removing the sand or gravel.

*History*

*Acts 1919 (2nd Ex. Sess.), No. 262, §§ 1, 2, p. 4255; C. & M. Dig., §§ 6793, 6794; Pope's Dig., §§ 8736, 8737; Acts 1941, No. 424, § 1; A.S.A. 1947, §§ 10-1005, 10-1006; Acts 1993, No. 509, § 2; 2017, No. 707, § 82.*

**22-5-815. Mineral rights in lands covered by artificially created navigable waters.**

(a) The State of Arkansas shall not acquire title to the oil, gas, and other minerals in and under lands covered by navigable waters artificially created by agencies of the United States or the State of Arkansas in any instance where the underlying minerals are not purchased or condemned and compensation paid therefor.

(b) The private ownership of the oil, gas, and other minerals in and under lands covered by artificially created navigable waters as established by this section shall be subservient to, and the exercise of rights of extraction and removal thereof shall not be permitted to interfere with or impair, the rights of public navigation, transportation, fishing, and recreation in and upon such navigable waters.

(c) No affirmative action shall be required by the mineral owner or the State of Arkansas to enable the mineral owner to retain ownership of the minerals in and under the artificially inundated lands.

(d)

(1) If the mineral owner desires record proof of his or her continued ownership of the minerals, he or she may file an application with the Commissioner of State Lands for a quitclaim deed covering the minerals in and under the inundated lands.

(2) If the inundated lands have been surveyed and platted by an agency of the United States or the State of Arkansas, the mineral owner may furnish a copy of the survey and plat to the Commissioner of State Lands.

(3) If the survey and plat sufficiently identify the land, no further survey shall be required.

(e)

(1) In the alternative, the mineral owner may file a deposit of the estimated cost of a survey with his or her application, and the Commissioner of State Lands shall direct the county surveyor of the county in which the lands are located, or some other competent surveyor, to make an accurate survey of the lands and to plat them in reference to the survey of adjacent lands and file the survey and plat in the office of the Commissioner of State Lands.

(2) Upon the filing of the survey and plat, the Commissioner of State Lands shall pay for the cost of the survey out of the money deposited as provided in subdivision (e)(1) of this section.

(3) If the deposit is insufficient for that purpose, the Commissioner of State Lands may require an additional deposit.

(4) If any deposited funds remain after payment, they shall be refunded to the depositor.

(f) After the survey and plat of the agency of the United States or the State of Arkansas or the survey and plat of the surveyor selected by the Commissioner of State Lands are filed, the applicant shall file affidavits of at least two (2) competent persons having full personal knowledge of the facts, establishing that the applicant is the present owner of the minerals in and under the lands shown in the survey and that the lands have been inundated without payment of compensation for the minerals by an agency of the United States or the State of Arkansas.

(g) Upon receipt of the survey and affidavits, the Commissioner of State Lands may issue a quitclaim deed to the applicant upon the payment of a deed fee of one dollar (\$1.00). The quitclaim deed shall establish that the state has no claim in and makes no claim to the oil, gas, and other minerals in and under the lands described in the survey.

(h) The State of Arkansas quitclaims and relinquishes to the previous mineral owner and his or her successors and assigns all of the state's right, title, and interest to the oil, gas, and other

minerals in and under lands covered prior to February 23, 1965, by artificially created navigable waters caused by an agency of the United States or the State of Arkansas and for which compensation has not been paid.

(i) If the previous mineral owner desires record proof of his or her continued ownership of the minerals, he or she may follow the procedure outlined in this section and obtain a quitclaim deed from the Commissioner of State Lands.

*History*

*Acts 1965, No. 112, §§ 1-4; A.S.A. 1947, §§ 10-1010 – 10-1013.*

## *Waterways*

**22-6-201. Purpose.**

(a) It is the primary purpose and intent of this subchapter that when islands are formed in navigable waters of this state, title to the islands should be retained in the state if the island is appropriate for use by any state agency or may become appropriate for any use by the state and that the islands should be sold by the state only when it is determined that they have no present or future use to the state.

(b) It is not the purpose of this subchapter to require any state agency to accept the responsibility and duty for the operation, management, or development of any island but only that appropriate state agencies, as determined by the Commissioner of State Lands, shall have an opportunity to assume control over the islands.

(c) It is also the intent of this subchapter that when any state agency accepts the duties and responsibility of operating, managing, or developing any island, the agency shall have the authority to permit and regulate activities upon the lands, including the cutting of timber. The agency may use or permit the use of the lands for such purposes as it shall deem appropriate.

(d) It is further the intent of this subchapter to establish the policy that all submerged lands following the navigable waterways of this state shall remain in the state domain. "Submerged lands" shall be those lands found at and below the line of ordinary highwater and

shall include, but not be limited to, the beds, channels, chutes, and adjoining areas of rivers, lakes, and streams.

*History*

*Acts 1971, No. 148, § 4; A.S.A. 1947, § 10-613; Acts 1991, No. 807, § 2.*

**22-6-202. Title and administration of islands and submerged lands.**

(a) Except as provided in § 22-6-204, islands formed or that may form in the navigable waters of this state are the property of the state and subject to sale and disposition in the manner and form provided in this subchapter.

(b) The Commissioner of State Lands may lease, grant, or sell islands or submerged lands and may promulgate rules to implement this section.

(c) The construction, alteration, or placement of objects below the ordinary high water mark in a navigable river, stream, or lake shall not be permitted without permission from the Commissioner of State Lands.

(d) The Commissioner of State Lands may:

(1) Enter into agreements and partnerships with other agencies to carry out the intent of this section;

(2) Require the removal of an existing structure that occupies the submerged lands of a navigable stream, river, or lake; or



Spring River sinkhole, Fulton County

(3) Require compensation to the Commissioner of State Lands by the owner for the continued use of submerged lands.

(e)

(1) The Commissioner of State Lands, or at the request of the Commissioner of State Lands, the Attorney General, may institute an action in a court with proper venue and subject matter jurisdiction over submerged lands or the Pulaski County Circuit Court to remove a structure or debris resting on the submerged lands of the navigable waters of the state or to enjoin the construction or placement of a structure upon the submerged lands.

(2) If a court finds that a structure or debris is on the submerged lands of the state without permission from the Commissioner of State Lands, the court may order the owner of the structure or debris to:

(A) Remove the structure or debris; and

(B) Pay the expenses of removing the structure or debris.

(3) If the structure or debris has been removed by the state or a local government, the judge may order the owner to:

(A) Reimburse the state or local government for the costs of removal; and

(B) Pay the state or local government its court costs and reasonable attorney's fees.

*History*

*Acts 1959, No. 452, §§ 1, 4; A.S.A. 1947, §§ 10-601, 10-603; Acts 1991, No. 807, § 2; 2013, No. 552, § 1.*

**22-6-203. Disposition.**

(a) The Commissioner of State Lands shall receive requests for conveyance of title to an island previously formed in the navigable waters of this state and not previously disposed of in the manner provided by law.

(b)

(1) The Commissioner of State Lands shall inquire into the terrain

and other physical attributes of the island for the purpose of determining which state agency, if any, would be most appropriate for operating, managing, and developing the island.

(2) Upon making the determination, the Commissioner of State Lands shall notify the agency which it finds to be most appropriate to operate and manage the island and shall determine whether that agency is willing to accept the authority and responsibility for operating and managing the island.

(3) If that agency is willing to accept the authority and responsibility of operating and managing the island, the Commissioner of State Lands shall hold the state title to the island, and the authority and duty to operate and manage the island shall be vested in the agency.

(4) If the agency so notified does not desire to accept the responsibility and duty to operate and manage the island, it shall notify the Commissioner of State Lands who shall give the state agency which it deems next most appropriate the option of accepting the authority and responsibility of operating and managing the island.

(c)

(1) When an agency agrees to accept the authority and responsibility of operating and managing an island, the agency shall cause the island to be accurately surveyed, compile field notes, and plat the lands in reference to the adjacent lands by the extension of township, range, and section lines, and the agency shall pay the cost of the survey.

(2) Upon completion of the survey, a copy shall be filed with the Commissioner of State Lands. Upon payment of one dollar (\$1.00) consideration to the Commissioner of State Lands by the agency desiring to accept the authority and responsibility of operating and managing the island, the authority and responsibility shall vest with the agency, and title shall be in the name of the State of Arkansas and held by the Commissioner of State Lands.

(d) If the Commissioner of State Lands finds that an island is not appropriate for operation, management, or use by any appropriate state agency and if no state agency is desirous of accepting the responsibility and duty of managing and operating the island, the

Commissioner of State Lands may, at his or her discretion and if the Commissioner of State Lands determines that the best interest of the state is being served, retain title to the island in the name of the state, or, alternatively, the Commissioner of State Lands may sell the island in a manner prescribed by subsection (e) of this section.

(e)

(1) Whenever the Commissioner of State Lands finds that any island formed in the navigable waters of this state is not appropriate for use by any state agency and if no state agency is desirous of assuming the responsibility and duty of operating and managing the island, the Commissioner of State Lands may accept applications for purchase of the island.

(2) When the application is filed with the Commissioner of State Lands, the Commissioner of State Lands shall cause the island to be accurately surveyed, compile field notes, and plat the lands in reference to the adjacent lands by the extension of township, range, and section lines.

(3) Thereafter, the lands shall be appraised and treated in all respects and sold and conveyed by the state in a public manner and as prescribed by the Commissioner of State Lands.

(4) The cost of the survey of any island made as required by this section shall be added to the purchase price of the island.

*History*

*Acts 1971, No. 148, §§ 1-3; A.S.A. 1947, §§ 10-610 – 10-612; Acts 1991, No. 807, § 2.*

**22-6-204. Confirmation of prior sales.**

(a) All sales made by the Commissioner of State Lands pursuant to this subchapter prior to July 1, 1991, are confirmed, and the title of all purchases under the deeds from the Commissioner of State Lands are quieted, established, and confirmed.

(b) The area described in any of the deeds as being conveyed shall extend only to the line of ordinary highwater and shall not extend to the bed or channels of the chutes or adjoining area which lies below the line of ordinary highwater, the title to which formations below the line of ordinary highwater is reserved in the State of Arkansas.



*History*

*Acts 1933, No. 25, § 3; A.S.A. 1947, § 10-609; Acts 1991, No. 807, § 2.*

**22-6-205. Objects of antiquity on submerged lands property of state — Exceptions — Definition.**

(a) As used in this section, “object of antiquity” includes without limitation property lost or abandoned for twenty-five (25) years or more.

(b) An object of antiquity found in the submerged lands of the state and not claimed by the federal government or protected under the Native American Graves Protection and Repatriation Act, 25 U.S.C. § 3001 et seq., shall be the property of the state and be held in trust by the Commissioner of State Lands.

(c) A person removing an object of antiquity without permission of the Commissioner of State Lands is guilty of theft of property under § 5-36-103.

(d) The Commissioner of State Lands may:

(1) Work with state or federal agencies to study, protect, and remove an object of antiquity; and

(2) Transfer or entrust a state or federal agency or federally recognized Indian tribe to take possession of property removed from submerged lands owned by the state.

*History*

*Acts 2013, No. 552, § 2.*

**22-5-403. Title to lands formed in navigable waters.**

(a) All land which has formed or may form in the navigable waters of this state, and within the original boundaries of a former owner of land upon such waters, shall belong to and the title thereto shall vest in the former owner, his or her heirs or assigns, or in whoever may have lawfully succeeded to the right of the former owner therein.

(b) Nothing in this section shall be construed to affect the rights or interests of third parties in any such land acquired before the passage of this section.

*History*

*Acts 1901, No. 127, §§ 1, 2, p. 197; C. & M. Dig., § 6783; Pope's Dig., § 8709; A.S.A. 1947, §§ 10-202, 10-203.*

**22-5-404. Title to lands formed in nonnavigable lakes or abandoned river channels.**

(a) The title to all lands which have formed or may form in the beds of nonnavigable lakes, or in abandoned river channels or beds, whether or not still navigable, which reformed lands or alluvia are above the ordinary high-water mark, shall vest in the riparian owners to the lands and shall be assessed and taxed as other lands.

(b) The lands referred to in subsection (a) of this section shall include those lands which have emerged or which may emerge by accretion, reliction, evaporation, drainage, or otherwise from the beds of lakes or from former navigable streams, whether by natural or artificial causes, or whether or not the lakes were originally formed from the channel or course of navigable or nonnavigable streams.

*History*

*Acts 1945, No. 203, §§ 1, 2; 1953, No. 126, §§ 1, 2; A.S.A. 1947, §§ 10-204, 10-205.*

**22-5-405. Deeds to lands in lakes or rivers.**

(a) The Commissioner of State Lands is empowered and authorized to execute deeds to lands described in § 22-5-404 to riparian owners upon application and the filing of proof of record ownership of adjacent lands and proof of proper survey of the lands, conveying all the right, title, and interest of the State of Arkansas to lands as have emerged or may emerge to the mean high-water mark of any such stream or lake.

(b) All applicants for deeds under this section shall, upon filing an application therefor, deposit with the Commissioner of State Lands the estimated cost of survey of the lands to be fixed by the Commissioner of State Lands. He or she shall thereupon direct the county surveyor of the county in which the lands are located, or some other competent surveyor to be selected by the Commissioner of State Lands, to accurately survey the lands and compile the field notes and plat the lands in reference to the survey of adjacent lands, by the extension of township, range, and

section lines, and to file the field notes and plats in the office of the Commissioner of State Lands.

(c) Upon the filing of the field notes and plats, the Commissioner of State Lands shall pay for the cost of the survey of lands applied for out of the money deposited as provided in subsection (b) of this section.

(d) The applicant shall, after the filing of the field notes and survey, file affidavits of at least three (3) competent persons having full personal knowledge of the facts, stating that the lands applied for have actually emerged to high-water mark and are capable of cultivation, whereupon the Commissioner of State Lands may issue the deed upon the payment of a deed fee of five dollars (\$5.00).

*History*

*Acts 1945, No. 203, §§ 3, 4; A.S.A. 1947, §§ 10-206, 10-207.*

## *Rules & Regulations*

<https://www.cosl.org/pdf/RulesandRegs2021.pdf>

## *Helpful Contacts*

Bureau of Land Management  
Eastern States Office  
7450 Boston Boulevard  
Springfield, Virginia 22153  
703-440-1600  
[www.blm.gov](http://www.blm.gov)

Bureau of Land Management  
Jackson District Office  
411 Briarwood Drive, #404  
Jackson, MS 39206

Arkansas Real Estate Commission  
612 South Summit Street  
Little Rock, AR 72201  
501-683-8010  
[www.arec.arkansas.gov](http://www.arec.arkansas.gov)

Arkansas Assessment Coordination  
Division  
900 West Capitol Avenue, #320  
Little Rock, AR 72201  
501-324-9240  
[www.arkansasassessment.com](http://www.arkansasassessment.com)

Arkansas Oil and Gas Commission  
301 Natural Resources Drive, #102  
Little Rock, AR 72205  
501-683-5814  
[www.aogc.state.ar.us](http://www.aogc.state.ar.us)

Arkansas History Commission  
1 Capitol Mall  
Little Rock, AR 72201  
501-682-6900  
[www.ark-ives.com](http://www.ark-ives.com)

Arkansas Forestry Commission  
1 Natural Resources Drive  
Little Rock, AR 72205  
501-225-1598  
[www.agriculture.arkansas.gov](http://www.agriculture.arkansas.gov)

Arkansas Geological Survey  
3815 West Roosevelt Road  
Little Rock, AR 72204  
501-296-1877  
[www.geology.arkansas.gov](http://www.geology.arkansas.gov)

Arkansas Game & Fish  
Commission  
2 Natural Resources Drive  
Little Rock, AR 72205  
501-223-6300  
[www.agfc.com](http://www.agfc.com)

Arkansas Department of Parks &  
Tourism  
1 Capitol Mall, Little Rock, AR  
72201  
501-682-7777  
[www.arkansasstateparks.com](http://www.arkansasstateparks.com)

Arkansas Department of  
Environmental Quality  
5301 Northshore Drive  
North Little Rock, AR 72118-5317  
501-682-0744  
[www.adeq.state.ar.us](http://www.adeq.state.ar.us)

Arkansas Natural Heritage  
Commission  
1100 North Street  
Little Rock, AR 72201  
501-324-9619  
[www.naturalheritage.com](http://www.naturalheritage.com)

Arkansas Natural Resources  
Commission  
101 East Capitol Avenue, Suite 350  
Little Rock, AR 72201  
501-682-1611  
[www.anrc.arkansas.gov](http://www.anrc.arkansas.gov)

*Arkansas Commissioner of State Lands Office  
Tommy Land, Commissioner  
500 Woodlane Street, Suite 109  
Little Rock, AR 72201  
501-324-3422  
[www.cosl.org](http://www.cosl.org)*

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