



STEVE CLARK
ATTORNEY GENERAL

STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL
JUSTICE BUILDING, LITTLE ROCK 72201

(501) 371-2007

January 23, 1985

OPINION NO. 85-22

Honorable Charlie Daniels
Commissioner of State Lands
State Capitol Building
Little Rock, AR 72201

RE: Interpretation of Act 626 of 1983.

Dear Commissioner Daniels:

You have requested an opinion of this office regarding the following provision of Act 626 of 1983:

"SECTION 1. . . the redeemer of tax delinquent land shall pay all delinquent taxes plus a ten percent (10%) penalty, ten percent (10%) simple interest for each year of the delinquency, and costs incurred by the county and the State Land Commissioner."

You stated that your interpretation of this Act was that 10% simple interest should be charged in addition to a 10% penalty.

Your interpretation is correct. The Arkansas Supreme Court has stated that words in a statute are to be given their ordinary and usually accepted meaning in common language. Hicks v. State Medical Board, 260 Ark. 31, 537 S.W.2d 794. The meaning of the words quoted above from Section 1 of Act 626 is clear. The Act clearly sets out that the redeemer of tax delinquent lands shall pay, in addition to all delinquent taxes, a 10% penalty, plus 10% simple interest for each year of the delinquency, plus costs incurred by the County and by your office. This obvious meaning of the Act must be given effect.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General Tim Humphries.

Sincerely,

A handwritten signature in dark ink, appearing to read "Steve Clark". The signature is written in a cursive, slightly slanted style.

STEVE CLARK
Attorney General

SC/TH/ljm