



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

STEVE CLARK
ATTORNEY GENERAL

(501) 371-2007

OPINION NO. 85-230

December 30, 1985

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

Dear Mr. Daniels:

You have requested the opinion of this Office on the following two(2) questions.

1. If land was purchased at a foreclosure sale conducted in Arkansas in January of 1982 on account of delinquent municipal recreation improvement district assessments, and the ad valorem property taxes were not then delinquent, nor since delinquent, is the title to the land acquired at the foreclosure sale defective simply because the foreclosure sale occurred on a date other than the date established by law for the sale of the property for collection of delinquent ad valorem property taxes?
2. If land was purchased at a foreclosure sale conducted in Arkansas in January of 1982 on account of delinquent municipal recreation improvement district assessments and the ad valorem property taxes on that land were delinquent at that time, and are still delinquent, is the purchaser at the foreclosure sale entitled to redeem the land under Act 626 of 1983?

The answer to question one(1) is that such a title is not defective simply because the foreclosure sale occurred on a date other than the date established by law for the sale of property for collection of delinquent ad valorem property taxes. In 1982, the year in which you say the sale took place, sales of tax delinquent real property for ad valorem property taxes were to be held on the fourth Wednesday in November next after the publication of the delinquent

list, between the hours of 10:00 a.m. and 5:00 p.m. Ark. Stat. Ann. §84-1105 (1980 Repl.). The sales of land subject to delinquent municipal improvement district taxes, on the other hand, would be by foreclosure suit in the Chancery Court pursuant to Ark. Stat. Ann. §20-418.13 (1968 Repl.). Since delinquent municipal recreation improvement district sales are by foreclosure rather than the statutorily prescribed method of sale for delinquent ad valorem property taxes, the fact that an improvement district sale took place on a different date than that mandated by law for the sale of property for collection of delinquent ad valorem property taxes would not affect title.

In answer to your second question, the purchaser at a delinquent municipal recreation improvement district foreclosure sale may redeem the land under Act 626 of 1983. Ark. Stat. Ann. §20-1147 (1968 Repl.) states in relevant part:

PURCHASER AT DISTRICT TAX SALE MAY REDEEM FROM STATE. -
Where any lands have been or shall hereafter be foreclosed on by any improvement district for delinquent taxes or assessments due it, and the title to any of such lands may have been or is in the State, the purchaser at any sale for such improvement district taxes shall have the right to redeem same from the State. . . . Such a purchaser . . . shall have a lien thereon for such sums so paid to the State.

Therefore, such a purchaser may redeem from the State pursuant to Act 626 of 1983.

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

Sincerely,


STEVE CLARK
Attorney General

SC/TCH/ljm