

# Delinquent Real Estate Taxes and the Commissioner of State Lands Office

**Real property taxes are due to your  
county collector each year by  
October 15th**

Your county depends on this vital funding for:

**Emergency  
Services**

**Public  
Schools**

**Roads**



**On October 16th, if unpaid, these taxes  
are considered delinquent.**

For **one year** following the delinquent date, taxes and penalty are still payable to your **county collector**. Once a parcel accumulates **two years** of unpaid taxes it is prepared for certification to the **Commissioner of State Lands Office (COSL)**.

After 'certification' to the COSL, you will no longer be able to make payments to your county collector. All taxes and additional fees must be paid to the COSL office.

## **How do I redeem my property?**

Contact the Commissioner of State Lands  
Real Estate Division at

**(501) 683-3053**

Please be sure to have the **parcel number(s)** for all delinquent parcels. If you do not have a copy of your tax statement, your assessor or collector can assist you in locating the number.

**Q.** Why should you pay your taxes *before* they are certified to the Commissioner of State Lands?  
**A.** It will save you money...

### For Example:

A property with a market value of \$50,000 has an assessed value of \$10,000.

Taxes due on October 15th of each year are \$648.

After the parcel becomes delinquent, it is certified to the COSL and additional fees are added:

Year 1 taxes \$648.00

Year 2 taxes \$648.00

Year 3 taxes \$648.00

Year 4 taxes \$648.00

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Total Taxes = \$2,592.00

10% Interest

10% Penalty

Deed Fees

Recording Fees

Mail Costs

County Costs

\$25.00 Commissioner's Fee

Possible Title Report Fees

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Total Additional Costs =

**\$818.10\***

**Your total amount  
due is now =  
\$3,440.10**

\*Due to interest accrual, total changes daily.

## ...and you will retain your property.

Properties not redeemed by the delinquent owner are eventually offered for sale at public auction.

If you have a delinquent parcel(s) please call...

**(501) 683-3053**

A COSL employee will assist you with looking up the parcel, telling you what steps need to be made for the delinquency to be resolved, and the parcel to be redeemed. **Remember, the sooner a property is redeemed, the less cost you will incur as the owner.**



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