

CAYCE *v.* NORDIN, TRUSTEE.

4-9939

253 S. W. 2d 338

Opinion delivered December 15, 1952.

Rehearing denied January 12, 1953.

1. QUIETING TITLE.—Appellee and his predecessors in title having paid the taxes on the wild and unimproved land involved under color of title for more than seven years was entitled to have his title thereto quieted.
2. TAXATION—DEEDS—COLOR OF TITLE.—A state tax deed to lands forfeited for taxes gives color of title even though based on a void tax sale.
3. TAXATION—PAYMENT ON WILD AND UNIMPROVED LANDS.—By the payment of the taxes on the wild and unimproved land for more than seven years under color of title, appellee acquired a valid title to the land.

Appeal from Lincoln Chancery Court; *Carleton Harris*, Chancellor; affirmed.

*A. D. Chavis*, for appellant.

*T. S. Lovett, Jr.*, for appellee.

ROBINSON, Justice. This is an appeal from a decree of the chancery court quieting appellee's title to certain described lands.

Appellant claims ownership by having acquired title from the Farmington Bank of Farmington, Missouri, the owner at the time the lands forfeited for non-payment of the 1932 taxes. The parties stipulated, *inter alia*, as follows: "That the lands involved in this suit forfeited to the State of Arkansas, for the taxes of 1932, said sale being held on the 6th day of June, 1933; that said lands were certified to the State of Arkansas by the Clerk of Lincoln County, Arkansas, on the 2nd day of November, 1936; that the State of Arkansas made a deed to said lands to W. R. Alsobrook, February 25, 1937; that said lands are wild and unimproved; that all of this land was purchased from the State of Arkansas by W. R. Alsobrook, prior to 1940; that W. R. Alsobrook received deeds to said property which deeds contained a valid description thereof; that the said W. R. Alsobrook and his successors in title have paid the taxes on said lands regularly before they became delinquent for more than seven (7) years prior to January 18, 1949 (the date upon which this cause of action was filed) and subsequent to his purchase from, and receipt of deeds from the State of Arkansas, said deeds from the State of Arkansas having been executed in the regular manner by the Commissioner of State Lands, and were what is designated by said Commissioner as deeds 'For Forfeited Lands Sold'." Facts were also stipulated which would render the tax sale void.

Appellee, together with his predecessors in title, have paid taxes, for more than seven years, on the lands which are wild and unimproved. A state deed to tax forfeited lands gives color of title, even though based on a void tax sale. *Culver v. Gillian*, 160 Ark. 397, 254 S. W. 681; *Bradbury v. Dumond*, 80 Ark. 82, 96 S. W. 390, 11 L. R. A., N. S. 772; *McKewen v. Allen*, 80 Ark. 181, 96 S. W. 392; *Brandon v. Parker*, 124 Ark. 379, 187 S. W. 312; *Terry v. Drainage District No. 6, Miller Co.*, 206 Ark.

940, 178 S. W. 2d 857; and *Skelly Oil Co. v. Johnson*, 209 Ark. 1107, 194 S. W. 2d 425.

By the payment of taxes on wild and unimproved lands for seven years under color of title, the appellee acquired a valid title. *Pattillo v. International Paper Co.*, 210 Ark. 1036, 199 S. W. 2d 307.

Affirmed.

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