



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

STEVE CLARK
ATTORNEY GENERAL

January 3, 1985

(501) 371-2007

OPINION NO. 85-4

The Honorable Bobby Newman
State Representative
Room 315
State Capitol Building
Little Rock, Arkansas 72201

Dear Representative Newman:

You requested an opinion from our office concerning Interim Study Proposal 83-118, which provides that subsequent to July 1, 1987, no person shall assess property for ad valorem taxation purposes unless certified by the Arkansas Tax Assessor's Certification Board. You asked whether the proposal, if enacted, would be constitutional.

The Arkansas Constitution provides that qualified electors of each county shall elect an assessor, "with such duties as are now or may be prescribed by law." ARK. CONST. Art 7, §46. The provision has been interpreted by the Arkansas Supreme Court as follows:

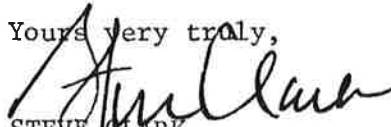
[This section means that] there shall be a tax assessor elected with duties which the name of his office implies, but that the Legislature may prescribe those duties and direct the manner in which value of taxable property shall be ascertained.

Hutton v. King, 134 Ark. 463, 468, 205 S.W. 296 (1918). Consequently, the General Assembly is constitutionally empowered to establish duties to be performed by county assessors and to determine the procedure to be employed in carrying out those functions.

A legislative requirement that no person shall assess property for ad valorem taxation purposes unless certified by the Arkansas Tax Assessor's Certification Board falls within the province of legislative authority to "direct the manner in which the value of taxable property shall be ascertained." *Id.* at 468. Therefore, it is my opinion that the provision contained in Interim Study Proposal 83-118 is constitutional.

The foregoing opinion, which I hereby approve, was prepared by Chief Deputy Attorney General Rodney Parham.

Yours very truly,


STEVE CLARK

Attorney General

SC:RP:lm