



STEVE CLARK  
ATTORNEY GENERAL

STATE OF ARKANSAS  
OFFICE OF THE ATTORNEY GENERAL  
JUSTICE BUILDING, LITTLE ROCK 72201  
February 19, 1985

(501) 371-2007

OPINION NO. 85-45

Ron Fields  
Prosecuting Attorney  
Crawford County Courthouse  
Van Buren, AR 72956

Re: Application of 3-Mill County Road Tax  
After Millage Rollback

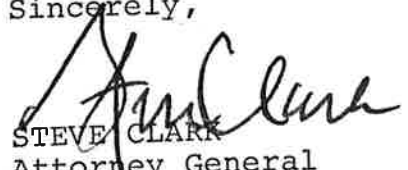
Dear Mr. Fields:

This is in response to a request for an official opinion from Joseph C. Self, Deputy Prosecuting Attorney, on whether a quorum court could levy the 3-mill county road tax pursuant to Amendment 61 after the county has gone through reappraisal and rolled back its millage pursuant to Amendment 59 of the State Constitution.

Enclosed is a copy of Opinion No. 84-139 dated June 28, 1984, which allows the Quorum Court to levy the 3 mill county road tax after reappraisal roll back of millage.

The foregoing opinion, which I hereby approve, was prepared by Deputy Attorney General Curtis L. Nebben.

Sincerely,

  
STEVE CLARK  
Attorney General

SC/CN/pw

cc: Joseph C. Self  
Deputy Prosecutor