



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

(501) 371-2007

STEVE CLARK
ATTORNEY GENERAL
OPINION NO. 85-85

March 19, 1985

Joe H. Hardegree
Prosecuting Attorney
507 Hickory Street
Mena, Arkansas 71953

Dear Mr. Hardegree:

This is in response to your opinion request wherein you asked the following question:

Can the Tax Assessor legally and properly assess personal property in a school district other than or different from the district in which the property owner resides? Stated another way, must the personal property of a tax payer be assessed in and credited to the school district in which that property owner resides?

Amendment No. 40, Article 14, § 3, Amendment No. 11 Amended of the Arkansas Constitution provides the most direct answer to the question you pose. This constitutional provision provides in pertinent part as follows:

Provided, that no such tax shall be appropriated for any other purpose nor to any other district than that for which it is levied.

In response to your inquiry then, it is the opinion of this Office that the personal property of a taxpayer must be assessed in and credited to the school district in which that property owner resides.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General C. Randy McNair, III.

Sincerely,


STEVE CLARK
Attorney General

JSC:CRM:jk

cc: La Verne Gray, Assessor
Montgomery County