



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

STEVE CLARK
ATTORNEY GENERAL

(501) 371-2007

OPINION NO. 85-102

April 8, 1985

Honorable Bobby Tullis
State Representative
State Capitol
Little Rock, AR 72201

Dear Rep. Tullis:

This is in response to your opinion request wherein you posed the following inquiry:

Can school funds appropriated for specific purposes, such as teachers' salaries, and maintenance and operation, be used for paying a judgment imposed on a school district by a chancery court?

For the following reasons, it is the opinion of this Office that the answer to your question is no.

Amendment No. 40, Article 14, § 3, Amendment No. 11 Amended provides as follows:

The General Assembly shall provide for the support of common schools by general law, including an annual per capita tax of one dollar, to be assessed on every male inhabitant of this State over the age of twenty-one years; and school districts are hereby authorized to levy by a vote of the qualified electors respectively thereof an annual tax for the maintenance of schools, the erection and equipment of school buildings and the retirement of existing indebtedness, the amount of such tax to be determined in the following manner.

The Board of Directors of each school district shall prepare, approve and make public not less than sixty (60) days in advance of the annual school election a proposed budget of expenditures deemed necessary to provide for the foregoing purposes, together with a rate of tax levy sufficient to provide the funds therefor, including the rate under any continuing levy for the retirement of indebtedness. If a majority of

the qualified voters in said school district voting in the annual school election shall approve the rate of tax so proposed by the Board of Directors, then the tax at the rate so approved shall be collected as provided by law. In the event a majority of said qualified electors voting in said annual school election shall disapprove the proposed rate of tax, then the tax shall be collected at the rate approved in the last preceding annual school election.

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

Additionally, Ark. Stat. Ann. 30-204 (Repl. 1979) prohibits execution against property of the State. Inasmuch as school districts are political subdivisions of the State, Muse v. Prescott School District, 233 Ark. 789, 349 S.W.2d 329 (1961), this statute would also arguably prohibit execution against school district property.

Hence, in response to your inquiry, it is the opinion of this Office that school funds appropriated for specific purposes may not be used for paying a judgment imposed on a school district by a chancery court.

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

Sincerely,


STEVE CLARK
Attorney General

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