



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

(501) 371-2007

STEVE CLARK  
ATTORNEY GENERAL

OPINION NO. 85-113

May 28, 1985

Charles E. Clawson, Jr.  
Deputy Prosecuting Attorney  
1008 Front Street  
Conway, AR 72032

Dear Mr. Clawson:

This is in response to your opinion request wherein you submitted the following facts and attendant question:

In June of 1984, the superintendent of Quitman Schools, School District 21, certified to the County Clerk that the millage for 1985 was 57 mills. This was certified to the Quorum Court and levied by Ordinance 84-24. When the tax books were opened in February of 1985, Quitman School District notified the Clerk's Office that the correct millage should have been 75 mills. They have requested that our office go back and pull some 1600 land owners and send them statements for the additional 18 mills.

Question: May this be accomplished legally?

For the following reasons, the answer to your answer is no. Dispositive of your inquiry is the attached Opinion No. 85-5 issued by this Office on January 3rd, 1985. As you will note, any tax levy not occurring on the date prescribed by law is void. Thus, any attempt to correct the misprision reflected in your fact situation would be void. Hence, it is the opinion of this Office that any attempt to collect the omitted 18 mills would be void. Britt v. Harper, 132 Ark. 193, 200 S.W. 787; Berger v. Lutterloh, 69 Ark. 576; Hilliard v. Bunker, 68 Ark. 340.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Steve Clark".  
STEVE CLARK  
Attorney General

JSC:CRM:jk