



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

STEVE CLARK
ATTORNEY GENERAL

(501) 371-2007

June 17, 1985

OPINION NO. 85-137

Honorable Albert "Tom" Collier
State Representative
2713 Ivy Drive
Newport, Arkansas 72112

Dear Mr. Collier:

You have requested an opinion from our office on the following question:

Does the quorum court have the authority to assess households
in incorporated towns for a county landfill tax.

Ark. Const., Art. 2, §23 authorizes the General Assembly to delegate the taxing power "to the State's subordinate political and municipal corporations to the extent of providing for their existence, maintenance and well being, but no farther. "Thus, a county's power to tax arises only from specific delegation from the General Assembly or from the Arkansas Constitution itself. Furthermore, Ark. Stat. Ann. §17-3805(1) prohibits a county from performing "any legislative act that conflicts with the exercise by municipalities of any expressed, implied or essential powers of municipal governments." Ark. Const., Art. 19 §27 expressly reserves the power of the General Assembly to authorize assessments on real property for local improvements in cities and towns to be based upon the consent of a majority in value of the property holders owning property adjoining the locality to be affected. There is no corresponding provision authorizing the county to levy such local assessments. Accordingly, we conclude that the quorum court is without authority to assess households in incorporated towns for a county landfill tax.

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

Yours truly,

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

SC:RP:1m