



STEVE CLARK
ATTORNEY GENERAL

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

(501) 371-2007

OPINION NO. 85-141

June 18, 1985

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

RE: OPINION NO. 85-85

Dear Mr. Hardegree:

This is to clarify Opinion No. 85-85 issued by this Office on March 19, 1985.

In the above Opinion, this Office was posed the following inquiries:

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?

Relying on Amendment No. 40, Article 14, §3, Amendment No. 11 Amended, this Office stated its conclusion in the following manner:

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.

Because both inquiries you posed were intended to be answered in the negative, Opinion No. 85-85 should be clarified by restating the Opinion of this Office as follows:

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 the particular property is situated.

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: LaVerne Gray, Assessor,
Montgomery County

Marvin Russell,
PSC, Assessment Coord. Div.