



STEVE CLARK
ATTORNEY GENERAL

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

(501) 371-2007

OPINION NO. 85-162

July 23, 1985

The Honorable Sam Pope
Prosecuting Attorney
10th Judicial District
P.O. Box 148
Hamburg, AR 71646

Dear Mr. Pope:

You have requested the opinion of this office on the following questions:

Where pursuant to Ark. Stat. Ann. §84-801.1 (Repl. 1980), same being Act 522 of 1975 as amended, a county has by ordinance designated the County Assessor as the "appropriate county officer" to be responsible for the maintenance and operation of the computer and the preparation of the tax books, but has failed to define what "the preparation of the tax books" means, is the County Assessor responsible only for entering assessed valuations and millages into the computer, or is the Assessor responsible for extension and recapitulation as provided for by Ark. Stat. Ann. §§84-802 and 803 (Repl. 1980) and the other steps necessary before the tax books can be delivered to the Collector in final form? If the Assessor is responsible for final preparation for delivery of the tax books to the Collector, what if any responsibilities and duties does the County Clerk now have with regard to the tax books?

The section of the statute you cite is possibly ambiguous as to the meaning of the phrase "preparation of the tax books". However, in a case of statutory ambiguity, the emergency clause of a statute may be used in construing an act to clear up any such ambiguity. Heath v. Westark Poultry Processing Corp., 259 Ark. 141, 531 S.W.2d 953 (1976). The emergency clause to Act 522 of 1975 states in relevant part:

It is hereby found and determined by the General Assembly that a number of counties are finding it more convenient and economical, and to be of better service to the public, to use electronic data processing equipment to keep assessment records, and extend the taxes, and prepare the tax books, and prepare collector's tax

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records and receipts by use of electronic data processing equipment, and that the immediate passage of this act is necessary to establish an orderly procedure for the designation of the appropriate county office to be responsible for the maintenance and operation of such computer in preparing the tax books, and thereby removing duplication of handling taxing jurisdictions of the several counties with respect to preparation of the tax books . . . (emphasis added).

The emergency clause, therefore, indicates that the purpose of Act 522 was to vest complete responsibility for the tax books with the county officer designated pursuant to the Act.

Please take note that a copy of the ordinance you mentioned was not included with the opinion request. If you have a specific question regarding the relationship of the ordinance to the statute, please send me a copy of the ordinance at your earliest convenience.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General Tim Humphries.

Sincerely,


STEVE CLARK
Attorney General

SC/TH/pw