



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

STEVE CLARK
ATTORNEY GENERAL

(501) 371-2007

OPINION NO. 85-166

July 23, 1985

Chris Raff, Prosecuting Attorney
411 South Spruce Street
Searcy, Arkansas 72143

Dear Mr. Raff:

As per the request of your deputy, Madison Aydelott, this is in response to the opinion request wherein it was asked whether it was appropriate for the White County Tax Collector to make the final distribution of tax payments.

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

Dispositive of your inquiry are Ark. Stat. Ann. §§ 84-1401 and 84-1414 (Repl. 1980) which provide in pertinent part as follows:

This Section does not mean that the Collector shall make a distribution of taxes to all funds, but that he shall settle with the County Treasurer in a lump sum and the County Treasurer shall credit the same to the Collector's unapportioned account. Provided, further, that upon a certificate of the County Clerk, which shall be issued on or before the thirtieth (30) day of each month, the County Treasurer will transfer to the various funds ninety per cent (90%) of the advance payments made by the Collector during the collecting period and upon final settlement the proper adjustments will be made with the various accounts and the balance remaining in the unapportioned account will be distributed upon order of the County Court approving the final settlement of the Collector.

Ark. Stat. Ann. §84-1401.

All taxes collected and arising under the provisions of any law of this State from taxation, shall be distributed by the Auditor of State, if in possession of State authority, or if in possession of county authority, by the clerk of the county court, to the several funds to which they belong.

Ark. Stat. Ann. §84-1414.

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On the basis of the above statutes, it is the opinion of this Office that the tax collector is not the office charged by law with making distribution of tax payments.

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: Madison P. Aydelott, III,
Deputy Prosecuting Attorney