



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

(501) 371-2007

STEVE CLARK
ATTORNEY GENERAL

OPINION NO. 85-210

October 31, 1985

Duncan M. Culpepper
Deputy Prosecuting Attorney
Nevada County Courthouse
P. O. Box 599
Prescott, Arkansas 71857

Dear Mr. Culpepper:

This is in response to your opinion request wherein you posed the following inquiry:

Whether a public school district may permit one of its employees, whether certified or uncertified, to engage in personal income earning ventures utilizing public school facilities during school hours or after school hours? For example, may the school bus mechanic perform repairs on automobiles for members of the public either during school hours or after school hours in the school bus garage, with such monies accruing to the mechanic's personal benefit, but not interfering with the performance of his bus repair duties?

Relevant to your inquiry are Amendment No. 40, Article 14, §3, Amendment No. 11 amended, and §17 of Amendment 59 which repealed the former §5 of Article 16, which provides in pertinent part as follows:

Provided, that no such tax shall be appropriated for any other purpose nor to any other district than that for which it is levied.

Amendment 40.

(b) The following property shall be exempt from taxation: public property used exclusively for public purposes; churches used as such; cemeteries used exclusively as such; school buildings and apparatus; libraries and grounds used exclusively for school purposes; and buildings and grounds and materials used exclusively for public charity.

Article 16, §5.

Based on the foregoing, it is the opinion of this Office that not only can school property not be used for any purpose other than that school purpose for which it was intended, but that the school district would risk losing the tax exempt status of the property if used for non-school purposes.

This Office must refrain from addressing the alternative questions you have posed as it would require speculation in contrast to precise fact situations to which this Office does respond.

This 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", written over the typed name.

STEVE CLARK
Attorney General

JSC:CRM:jk