

OPINION NO. 86-168

April 29, 1986

Honorable Owen Thomas Miller
State Representative
602 Liberty
Marked Tree, AR 72365

Dear Representative Miller:

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

Are lands owned by Arkansas State University but leased to a private leaseholder and used for non-educational purposes exempt from ad valorem taxes?

The answer is no. The specific property tax exemption for institutions of learning is set out in Ark. Stat. Ann. §84-206 (Repl. 1980) and includes only properties used as school buildings or for school purposes.

For a more in-depth analysis of the tax exempt status afforded properties owned by Arkansas Universities please find enclosed a copy of an Attorney General's Opinion written to the Honorable W. A. "Dub" Arnold.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General David S. Mitchell.

Sincerely,

STEVE CLARK
Attorney General

SC/DM/pw

Enc.

See Arnold letter.