



STEVE CLARK
ATTORNEY GENERAL

STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL

201 EAST MARKHAM STREET
HERITAGE WEST BUILDING
LITTLE ROCK, ARKANSAS 72201

(501) 371-2007

Opinion No. 86-208

June 4, 1987

Mr. David S. Clinger
Prosecuting Attorney
Benton County Courthouse
P.O. Box 568
Bentonville, AR 72712

Dear Mr. Clinger:

This is in response to a request for an opinion by Deputy Prosecuting Attorney Xollie Duncan on the following question: Whether the millage rate can be increased only 10 percent each year after reappraisal or whether after the first year following reappraisal the quorum court can raise the millage rate to what it was originally before reappraisal.

Section 14(a) of Amendment 59 to the Arkansas Constitution provides for a one-time rollback of millage rates levied against the assessed value of taxable real and personal property upon completion of a reappraisal or reassessment of such property. The 10 percent ceiling on increased revenue discussed in Section 14(a) only applies to the year following reappraisal.

The quorum court's authority to raise millage rates is found under Ark. Stat. Ann. §84-302. That section reads:

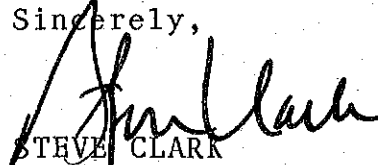
It shall be unlawful for the county court to levy on the taxable property of the county, in any one year, a greater rate percentum than is in this section authorized, to wit: For all county purposes, not exceeding 5 mills on the dollar, and for paying indebtedness existing at the time of the adoption of the present constitution, not exceeding 5 mills on the dollar; for the support and maintenance of public schools in any school district of a county, and to pay existing indebtedness of any such

district, such rate not exceeding 5 mills on the dollar, as may be determined by vote of the qualified electors of such school districts.

Therefore, it is the opinion of the Attorney General that following one (1) year of rolled back millage rates, Amendment 59 does not control the parameters of what the quorum court can do in terms of raising a millage rate pursuant to §84-302. The 5 mills limitation found in §84-302 must always be recognized. However, the quorum court is free to raise a rolled back millage rate up to 5 mills at its discretion.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General Jerome T. Kearney.

Sincerely,


STEVE CLARK
Attorney General

SC/pw