STATE OF ARKANSAS
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STEVE CLARK
ATTORNEY GENERAL

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OPINION NO. 86-244

April 29, 1986

Honorable Mike Beebe
State Senator
211 Arch Street
Searcy, AR 72143

Dear Senator Beebe:

This letter is in response to your request for an Attorney General's Opinion regarding the following question:

> What acreage is retained for assessment purposes on the tax role, when the south half of a quarter section is conveyed and the original quarter section, was in deed, a fractional quarter section that was above normal size.

Based upon the information which you have given me and which is contained in the letter from Mr. David C. Powell which was attached to your opinion request, it is my opinion that when the south half of the quarter section is conveyed, the acreage retained for assessment purposes is whatever figure represents one-half of the actual acreage that was contained in the quarter section to begin with. This remainder would be termed the north half of the quarter section. In other words, if the conveying instrument clearly shows that the intention was to convey one half of the quarter section, then it would seem logical that it was intended that one half of the land contained in that quarter section would be left over. If the section actually contains an abnormal number of acres, it would seem that the assessor would have no choice but to consider that the conveyance transferred one-half of the actual number of acreas contained in the quarter, and left one-half of that number of acres remaining. Absent any further information about the particular quarter section of which you speak, I offer the above opinion.

The foregoing opinion, which I hereby approve, was prepared by Deputy Attorney General Jeffrey A. Bell.

Sincerely,

STEVE CLARK
Attorney General

SC/JB/pw

STATE OF ARKANSAS

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Opinion No. 86-245

September 23, 1986

The Honorable Bobby G. Newman
State Representative
P. O. Box 52
Smackover, AR 71762

The Honorable W.D. Moore
State Senator

Dear Representative Newman and Senator Moore:

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

> 1. Can Junction City, Arkansas, and/or the volunteer fire department which serves both Junction City, Arkansas and Junction City, Louisiana, purchase a building in Louisiana to house the volunteer fire department's vehicles and equipment?

There appears to be no Arkansas state law which would prohibit this arrangement. However, this office is without sufficient information to determine whether any local municipal ordinances or fire department bylaws would prohibit this arrangement.

> 2. What effect, if any, would there be on Arkansas' insurance turnback for firemen's pension funds if vehicles and equipment are located in Louisiana?

This arrangement would have no effect on the insurance turnback the local firemen's pension fund receives. Ark. Stat. Ann. § 19-2212.2 (1985 Supp.), which directs the Arkansas Fire and Police Pension Review Board to determine those cities and towns who qualify for such funds, does not place any requirement that that fire department must be housed within the State of Arkansas. See also Ark. Stat. Ann. § 66-2302.1 (1985 Supp.).

> 3. What effect, if any, would there be on vehicle insurance coverage provided through the Arkansas Municipal League if the vehicles are located in Louisiana?

This office is without sufficient information to answer this question. It appears the insurance policy itself will control as to whether this arrangement would have any effect as to coverage.

> 4. What effect, if any, would there be on the ambulance provider classification by the Arkansas Department of Health if the ambulance is located in Louisiana, but serves both Arkansas and Louisiana?

The ambulance provider classification given by the Arkansas Department of Health will not be affected by virtue of the fact that the ambulance is housed in the State of Louisiana. There is no state law which requires the ambulance to be housed in Arkansas in order to be certified by the Arkansas Department of Health. Furthermore, I have been advised by Harry Dingler, an official of the Arkansas Department of Health, that this arrangement will not effect ambulance certification under their rules and regulations.

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

Sincerely,

Steve Clark
Attorney General