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OPINION NO. 86-329

The Honorable John W. Parkerson
State Representative
520 Ouachita Avenue
Hot Springs, Arkansas 71901

RE: Public Facilities Board/Exempted Property

Dear Representative Parkerson:

This is in response to your request for an opinion on the following questions:

1. Does a public facilities board or any other board appointed by city have the authority to exempt real and/or personal property from ad valorem taxes payable to the county or any other taxing unit within the county?
2. Does a public facilities board or any other board appointed by a county have the authority to exempt real and/or personal property from ad valorem taxes payable to the county or any other taxing unit within the county?

The answer to each question is no. Exemption from ad valorem taxes is a matter controlled by the Constitution of Arkansas.

Article 16, Section 5, Subsection (a) states that, all real and tangible personal property subject to taxation shall be taxed according to its value. Subsection (b) details the exemptions to taxation:

- (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. Nothing in this Section shall affect or repeal the provision of Amendment 57 to the Constitution of the State of Arkansas pertaining to intangible personal property. (Added Amendment No. 59.)

Ark. Stat. Ann. Vol 1 (Supp. 1985)

Consequently only those classes of properties outlined by the Constitution are exempt and in that the Constitution of Arkansas has provided for specific exemptions, that power appears to be reserved and limited to the Constitution.

The foregoing opinion, which I approve, was prepared by Assistant Attorney General Matthew Wood Fleming.

Sincerely,


Steve Clark
Attorney General

SC/MWF
tjm