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STATE OF ARKANSAS
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OPINION NO. 86-386

October 31, 1986

Mr. Mahlon A. Martin, Director
Department of Finance and Administration
P.O. Box 3278
Little Rock, AR 72203

Dear Mr. Martin:

You have requested the Opinion of this Office on the following question:

. . . [a]re County ad valorem taxes due on land, including tax forfeited land held in the name of the State of Arkansas or any agency, department or institution of the State?

With regard to tax forfeited land held in the name of the State, Ark. Stat. Ann. §84-1126 et seq., provides for the transfer of tax delinquent lands to the State. These statutes also provide for the sale of such lands and the distribution of the proceeds of the sale to the counties where the taxes are owed. The State is not, then, subject to ad valorem real estate taxes on such lands unless they are being used by the state for other than public purposes as discussed below.

Your question also seems to ask whether lands held by state agencies, departments or institutions are subject to ad valorem property taxation. A recent opinion of this office in answer to a request posed by the Honorable Owen Thomas Miller, State Representative from Marked Tree, Arkansas, answers this question and is attached to this letter. Essentially, the opinion states that publicly owned lands are exempt only if they are used for public purposes.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General Tim Humphries.

Sincerely,

A handwritten signature in cursive script, appearing to read "Steve Clark".

STEVE CLARK
Attorney General

SC/TCH/ljm