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ORDINANCE NO. _____

AN ORDINANCE TO ESTABLISH THE RATE OF TAXATION OF PROPERTY FOR THE CITY OF LITTLE ROCK, ARKANSAS, TO BE COLLECTED IN THE YEAR 2021 FOR VARIOUS FUNDS OF THE CITY OF LITTLE ROCK; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to Ark. Code Ann. § 26-73-202 (West 2010), the Board of Directors is required to certify to the County Clerk the rate of *Ad Valorem* Property Tax to be levied on real and personal property within the City of Little Rock, Arkansas, for the current year; and,

WHEREAS, pursuant to Ark. Code Ann. § 14-14-904 (West Supp. 2016), upon the timely receipt of this information from the City, the Pulaski County Quorum Court is mandated to make such a levy at its regular November meeting in 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY OF LITTLE ROCK, ARKANSAS:

Section 1. The rates of taxation of real and personal property in the City of Little Rock, Arkansas, for certain City purposes are hereby fixed, established and levied as follows:

- (a) For general purposes in order to carry on the affairs of the City Government under Section 4, Article 12 of Amendment 10 to the Constitution of Arkansas of 1874, there is hereby levied a tax of five (5) mills;
- (b) For the purpose of paying bonds and interest as required for the bonds authorized in Little Rock, Ark., Ordinance No. 20,603 (July 3, 2012), approved at a special election held on September 11, 2012, there is hereby levied a tax of three (3.0) mills;
- (c) For the purpose of paying Policemen's Pensions in accordance with provisions of Amendment No. 31 to the Constitution of the State of Arkansas, a tax of one (1) mill;
- (d) For the purpose of Paying Firemen's Pensions in accordance with the provisions of Amendment No. 31 to the Constitution of the State of Arkansas adopted November 5, 1940, and Act 16 of the acts of the General Assembly of the State of Arkansas for the year 1941, a tax of one (1) mill;
- (e) For the purpose of maintaining the City Library, in accordance with the provisions of Amendment No. 30 to the Constitution of the State of Arkansas, a tax of three and three tenths (3.3) mills;

- 1 (f) For the purpose of paying bonds and interest as required for the City of Little Rock, Arkansas,
2 for Library Construction and Refunding Bonds, authorized in Little Rock, Ark., Ordinance No.
3 20,624 (August 21, 2012), to refund an outstanding series of City of Little Rock, Arkansas,
4 Library Construction Bonds and issuance of new Library Construction and Refunding Bonds,
5 approved at a special election held on March 13, 2012, for a tax of nine tenths of one (0.9) mill;
- 6 (g) For the purpose of paying bonds and interest as required for the City of Little Rock, Arkansas,
7 for Library System Capital Improvement Bonds, authorized in Little Rock, Ark., Ordinance
8 No. 21,034 (May 5, 2015), to refund the outstanding City of Little Rock, Arkansas, Library
9 Construction and Capital Improvement Bonds and issuance of new Library Construction,
10 Improvement and Refunding Bonds, approved at a special election held on July 14, 2015, for
11 a tax of nine tenths of one (.9) mill.

12 **Section 2.** Since the City achieved equalization in 1989 under the provisions of Amendment 59 to the
13 Arkansas Constitution, the tax rates are the same for both real and personal property.

14 **Section 3.** Because Pulaski County completed a County-wide reappraisal of property in 2006, the
15 millage rates set forth in Section 1 of this ordinance may be subject to the rollback provisions of
16 Amendment 59 to the Arkansas Constitution as determined by the Arkansas Assessment Coordination
17 Department although such a rollback is not anticipated; however, to the extent that the millage rates in
18 Section 1 are ordered roll backed in accordance with state law, the Board of Directors adopts and ratifies
19 such millage rates.

20 **Section 4.** The City Clerk is hereby directed immediately to transmit a certified copy of this ordinance
21 to the County Clerk of Pulaski County so that the taxes recited may be extended on the tax books of Pulaski
22 County and collected with the other taxes for the year 2020.

23 **Section 5. *Severability.*** In the event any title, section, paragraph, item, sentence, clause, phrase, or
24 word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or
25 adjudication shall not affect the remaining portions of the ordinance which shall remain in full force and
26 effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the
27 ordinance.

28 **Section 6. *Repealer.*** All ordinances and resolutions, and parts thereof, which are in conflict with any
29 provision of this ordinance are hereby repealed to the extent of such conflict.

30 **Section 7. *Emergency Clause.*** It is essential to the public health, safety and welfare that the proper
31 millage rates be stated each year, and that this information be promptly communicated with the Pulaski
32 County government in order to assure that appropriate tax millages are put into effect for the following
33 calendar year; an emergency is, therefore, declared to exist and this ordinance shall be in full force and
34 effect from and after the date of its passage.

1 **PASSED: October 20, 2020**

2 **ATTEST:**

APPROVED:

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Susan Langley, City Clerk

_____ **Frank Scott, Jr., Mayor**

6 **APPROVED AS TO LEGAL FORM:**

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Thomas M. Carpenter, City Attorney

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