1	ORDINANCE NO
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3	AN ORDINANCE TO ESTABLISH THE RATE OF TAXATION OF
4	PROPERTY FOR THE CITY OF LITTLE ROCK, ARKANSAS, TO BE
5	COLLECTED IN THE YEAR 2025 FOR VARIOUS FUNDS OF THE CITY
6	OF LITTLE ROCK; TO DECLARE AN EMERGENCY; AND FOR OTHER
7	PURPOSES.
8	
9	WHEREAS, pursuant to Ark. Code Ann. § 26-73-202 (West 2010), the Board of Directors is required
10	to certify to the County Clerk the rate of Ad Valorem Property Tax to be levied on real and personal property
11	within the City of Little Rock, Arkansas, for the current year; and,
12	WHEREAS, pursuant to Ark. Code Ann. § 14-14-904 (West Supp. 2016), upon the timely receipt of
13	this information from the City, the Pulaski County Quorum Court is mandated to make such a levy at its
14	regular November meeting in 2024.
15	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
16	OF LITTLE ROCK, ARKANSAS:
17	<b>Section 1.</b> The rates of taxation of real and personal property in the City of Little Rock, Arkansas for
18	certain City purposes are hereby fixed, established and levied as follows:
19	(a) For general purposes in order to carry on the affairs of the City Government under Section 4,
20	Article 12 of and Amendment 10 to the Constitution of Arkansas of 1874, there is hereby levied
21	a tax of five (5) mills;
22	(b) For the purpose of paying bonds and interest as required for the bonds authorized in Little
23	Rock, Ark., Ordinance No. 23,132 (May 17, 2022), approved at a special election held on
24	August 9, 2022, there is hereby levied a tax of three (3.0) mills;
25	(c) For the purpose of paying Policemen's Pensions in accordance with provisions of Amendment
26	No. 31 to the Constitution of the State of Arkansas, there is hereby levied a tax of one (1) mill;
27	(d) For the purpose of Paying Firemen's Pensions in accordance with the provisions of Amendment
28	No. 31 to the Constitution of the State of Arkansas adopted November 5, 1940, and Act 16 of
29	the acts of the General Assembly of the State of Arkansas for the year 1941, there is hereby
30	levied a tax of one (1) mill;
31	(e) For the purpose of maintaining the City Library, in accordance with the provisions of
32	Amendment No. 30 to the Constitution of the State of Arkansas, there is hereby levied a tax of
33	three and eight tenths (3.8) mills for maintenance and operation, as authorized in Little Rock,
34 35	Ark., Ordinance No. 22,022 (August 3, 2021); and, approved by the electors of the City on November 9, 2021:
• •	DOVERDOR 9 7071:

34	Allison Segars, Acting City Clerk Frank Scott, Jr., Mayor
33	
32	ATTEST. ATTROVED.
30 31	PASSED: October 15, 2024 ATTEST: APPROVED:
	effect from and after the date of its passage.  PASSED: October 15, 2024
28 29	calendar year; an emergency is, therefore, declared to exist and this ordinance shall be in full force and
27	County government in order to assure that appropriate tax millages are put into effect for the following
	millage rates be stated each year, and that this information be promptly communicated with the Pulaski
25 26	<b>Section 7.</b> <i>Emergency Clause.</i> It is essential to the public health, safety, and welfare that the proper millage rotes be stated each year, and that this information be promptly communicated with the Pulseki
24 25	provision of this ordinance are hereby repealed to the extent of such conflict.
23	<b>Section 6.</b> <i>Repealer</i> . All ordinances and resolutions, and parts thereof, which are in conflict with any
22	ordinance.  Section 6 Pancelor All ordinances and resolutions and parts thereof, which are in conflict with any
21	effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the
20	adjudication shall not affect the remaining portions of the ordinance which shall remain in full force and
19	word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or
18	<b>Section 5.</b> Severability. In the event any title, section, paragraph, item, sentence, clause, phrase, or
17	Pulaski County and collected with the other taxes for the year 2024.
16	to the County Clerk of Pulaski County so that the taxes recited may be extended on the tax books of
15	<b>Section 4.</b> The City Clerk is hereby directed immediately to transmit a certified copy of this ordinance
14	of Directors adopts and ratifies such millage rates.
13	extent that the millage rates in Section 1 are ordered roll backed in accordance with state law, the Board
12	Assessment Coordination Department although such a rollback is not anticipated; however, to the
11	provisions of Amendment 59 to the Arkansas Constitution as determined by the Arkansas
10	the millage rates set forth in Section 1 of this ordinance may be subject to the rollback
9	<b>Section 3.</b> Because Pulaski County completed a County-wide reappraisal of property in 2022,
8	Arkansas Constitution, the tax rates are the same for both real and personal property.
7	<b>Section 2.</b> Since the City achieved equalization in 1989 under the provisions of Amendment 59 to the
6	hereby levied a tax of one and three tenths (1.3) mills.
5	No. 22,101 (March 8, 2022), approved at a special election held on May 21, 2022, there is
4	No. 72 to the Constitution of the State of Arkansas, authorized in Little Rock, Ark., Ordinance
3	Amendment No. 30 to the Constitution of the State of Arkansas, as amended by Amendment
2	for Library Construction and Refunding Bonds, in accordance with the provisions of
1	(f) For the purpose of paying bonds and interest as required for the City of Little Rock, Arkansas,

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## APPROVED AS TO LEGAL FORM: 1 2 3 **Thomas M. Carpenter, City Attorney** 4 5 // 6 // 7 // 8 // 9 // 10 // // 11 12 // 13 // 14 // 15 // 16 // 17 // 18 // 19 // // 20 21 // 22 // 23 // 24 // 25 // // 26 // 27 28 // 29 // 30 // 31 // // 32 33 // 34 // 35 //

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