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 2026 FOR VARIOUS FUNDS OF THE CITY		
6	OF LITTLE ROCK; TO DECLARE AN EMERGENCY; AND FOR OTHER		
7	PURPOSES.		
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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 propert		
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 2025.		
15	NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY		
16	6 OF LITTLE ROCK, ARKANSAS:		
17	Section 1. 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, Article		
20	12 of and Amendment 10 to the Constitution of Arkansas of 1874, there is hereby levied a tax of		
21	five (5) mills;		
22	b) For the purpose of paying bonds and interest as required for the bonds authorized in Little Rock,		
23	Ark., Ordinance No. 23,132 (May 17, 2022), approved at a special election held on August 9, 2022,		
24	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 No.		
26	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 the		
29	acts of the General Assembly of the State of Arkansas, for the year 1941, there is hereby levied a		
30	tax of one (1) mill;		
31	e) For the purpose of maintaining the City Library, in accordance with the provisions of Amendment		
32	No. 30 to the Constitution of the State of Arkansas there is hereby levied a tax of three and eight		
33	tenths (3.8) mills for maintenance and operation, as authorized in Little Rock, Ark., Ordinance No.		

- 1 22,022 (August 3, 2021); and, approved by the electors of the City on November 9, 2021;
- f) For the purpose of paying bonds and interest as required for the City of Little Rock, Arkansas, for Library Construction and Refunding Bonds, in accordance with the provisions of Amendment No. 30 to the Constitution of the State of Arkansas, as amended by Amendment No. 72 to the Constitution of the State of Arkansas, authorized in Little Rock, Ark., Ordinance No. 22,101 (March 8, 2022), approved at a special election held on May 21, 2022, there is hereby levied a tax of one and three tenths (1.3) mills.
 - **Section 2.** Since the City achieved equalization in 1989 under the provisions of Amendment 59 to the Arkansas Constitution, the tax rates are the same for both real and personal property.
 - **Section 3.** Because Pulaski County completed a County- wide reappraisal of property in 2022, the millage rates set forth in Section 1 of this ordinance may be subject to the rollback provisions of Amendment 59 to the Arkansas Constitution as determined by the Arkansas Assessment Coordination Department although such a rollback is not anticipated; however, to the extent that the millage rates in Section 1 are ordered roll backed in accordance with state law, the Board of Directors adopts and ratifies such millage rates.
 - **Section 4.** The City Clerk is hereby directed immediately to transmit a certified copy of this ordinance to the County Clerk of Pulaski County so that the taxes recited may be extended on the tax books of Pulaski County and collected with the other taxes for the year 2025.
 - **Section 5.** *Severability.* In the event any title, section, paragraph, item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance which shall remain in full force and effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.
- Section 6. *Repealer*. All ordinances and resolutions, parts of thereof, which are in conflict with any provision of this ordinance are hereby repealed to the extent of such conflict.
 - **Section 7.** *Emergency Clause.* It is essential to the public health, safety, and welfare that the proper millage rates be stated each year, and that this information be promptly communicated with the Pulaski County government in order to assure that appropriate tax millages are put into effect for the following calendar year; an emergency is, therefore, declared to exist and this ordinance shall be in full force and effect from and after the date of its passage.
- **PASSED: October 6, 2025**
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ATTEST:	APPROVED:	
Allison Segars, City Clerk	Frank Scott, Jr., Mayor	
APPROVED AS TO LEGAL FORM:		
Thomas M. Carpenter, City Attorney		
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