

**OFFICE OF THE CITY MANAGER
LITTLE ROCK, ARKANSAS**

**BOARD OF DIRECTORS COMMUNICATION
NOVEMBER 18, 2025, AGENDA**

Subject: Certification of City Liens to Pulaski County Treasurer's Office. Submitted By: Housing & Neighborhood Programs Department	Action Required: Ordinance ✓ Resolution	Approved By: Delphone Hubbard City Manager
SYNOPSIS	On occasion the City attaches liens for work it performs on private property. This lien information must then be compiled and sent to the Pulaski County Treasurer's Office for inclusion in the annual property owner's tax bill. This is an effort to recoup some of the costs for that work which the City performs.	
FISCAL IMPACT	The City is seeking to certify Eleven Hundred and Twenty-Three (1123) liens for a total amount of Five Hundred Thirty-Seven Thousand Seven Hundred Forty-Three and 77/100 Dollars (\$537,743.77).	
RECOMMENDATION	Adopt the resolution.	
BACKGROUND	Property Owners who have had liens placed upon their property are given the opportunity to appear before the Board to challenge the lien certification. City liens as specified in Arkansas Code § 14-54-904 must be certified to the Pulaski County Treasurers Office no later than December 1, 2025. The Mayor and the Board must certify the liens in the form of a resolution and forward to the County Treasurer. 1 These liens certified by the County will then be included on the 2025 Tax Bill. Money collected and due the City will be remitted each month by the County.	