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 2019 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 2018), 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. Pamphlet 2018), upon the timely
13	receipt of this information from the City, the Pulaski County Quorum Court is mandated to make such a
14	levy at its regular November meeting in 2018.
15	NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
16	OF LITTLE ROCK, ARKANSAS:
17	Section 1. The rates of taxation of real and personal property in the City of Little Rock, Arkansas,
18	for 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
20	Section 4, Article 12 of and Amendment 10 to the Constitution of Arkansas of 1874,
21	there is hereby levied 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. 20,603 (July 3, 2012), approved at a special election held on
24	September 11, 2012, there is hereby levied a tax of three (3.0) mills;
25	(c) To meet the City's obligations for police pensions in accordance with provisions of
26	Amendment No. 31 to the Constitution of the State of Arkansas, a tax of one (1) mill;
27	(d) To meet the City's obligations for firemen pensions in accordance with the provisions of
28	Amendment No. 31 to the Constitution of the State of Arkansas adopted November 5,
29	1940, and Act 16 of the acts of the General Assembly of the State of Arkansas for the
30	year 1941, 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, a tax of three and three
33	tenths (3.3) mills;

(f) For the purpose of paying bonds and interest as required for the City of Little Rock, Arkansas, for Library Construction and Refunding Bonds, authorized in Little Rock, Ark., Ordinance No. 20,624 (August 21, 2012), to refund an outstanding series of City of Little Rock, Arkansas, Library Construction Bonds and issuance of new Library Construction and Refunding Bonds, approved at a special election held on March 13, 2012, for a tax of nine tenths of one (0.9) mill;

- (g) For the purpose of paying bonds and interest as required for the City of Little Rock, Arkansas, for Library System Capital Improvement Bonds, authorized in Little Rock, Ark., Ordinance No. 21,034 (May 5, 2015), to refund the outstanding City of Little Rock, Arkansas, Library Construction and Capital Improvement Bonds and issuance of new Library Construction, Improvement and Refunding Bonds, approved at a special election held on July 14, 2015, for a tax of nine tenths of one (.9) mill.
- **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 2017, 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 Arkansas 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 2018.
- **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, and parts thereof, which are in conflict with any provision of this ordinance are hereby repealed to the extent of such conflict.
- **Section 7.** *Emergency.* 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

PASSED: November 5, 2018	
ATTEST:	APPROVED:
Susan Langley, City Clerk	Mark Stodola, Mayor
APPROVED AS TO LEGAL FORM:	
Thomas M. Carpenter, City Attorney	
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