

## **Arkansas Code, Chapter 80: School District Taxes Subchapter 4 - Amendment 74 Enabling Act of 2003**

26-80-401. Title.

26-80-402. Definitions.

26-80-403. Establishment of compliance.

26-80-404. Calculation of compliance with the uniform rate of tax.

26-80-405. Interrelationship between Amendments 59 and 74.

26-80-406. Penalties.

### **26-80-401. Title.**

This subchapter shall be known and may be cited as the “Amendment 74 Enabling Act of 2003”.

**History.** Acts 2003 (2nd Ex. Sess.), No. 105, § 2.

### **26-80-402. Definitions.**

As used in this subchapter and § [26-80-101](#) et seq.:

(1) “Additional maintenance and operation millage” means millage levied by the electors of a local school district for maintenance and operation in excess of those required by the uniform rate of tax;

(2) “Debt service millage” means the total number of mills voted by the electors of a school district to be pledged as security for the retirement of bonded indebtedness;

(3) “Dedicated maintenance and operation millage” means millage levied by the electors of a local school district and used for those purposes set forth under § [26-80-110](#);

(4) “Maintenance and operation millage” means millage levied by the electors of a local school district for the maintenance and operation of the school district;

(5) “Millage rate” means the millage rate listed in the most recent tax ordinance approved by the county quorum court under the authority of § [14-14-904](#);

(6) (A) “Net revenues” means actual revenues from taxes due and payable after January 1, 1997, rounded to the nearest hundredth minus any commission fees authorized by law to be collected or withheld for later distribution by the county offices.

(B) No additional fees shall be charged for transmittal or redistribution of funds by any county or state office in carrying out the procedures established to comply with the requirements of Arkansas Constitution, Amendment 74; and

(7) (A) “Uniform rate of tax” means a uniform rate of ad valorem property tax of twenty-five (25) mills to be levied on the assessed value of all taxable real property, personal property, and utility property in the state to be used solely for maintenance and operation of the schools.

(B) (i) In calculating compliance with the uniform rate of tax imposed by Arkansas Constitution, Article 14, § 3, as amended by Arkansas Constitution, Amendments 11, 40, and 74, only those mills voted for maintenance and operation shall be used in the calculation.

(ii) Dedicated maintenance and operation millage shall not be included in the calculation.

**History.** Acts 2003 (2nd Ex. Sess.), No. 105, § 2.

#### **26-80-403. Establishment of compliance.**

Compliance with the uniform rate of tax shall be established by the Department of Education in coordination with the Assessment Coordination Department.

**History.** Acts 2003 (2nd Ex. Sess.), No. 105, § 2.

#### **26-80-404. Calculation of compliance with the uniform rate of tax.**

(a) (1) Within thirty (30) days of February 10, 2004, the Director of the Department of Education shall certify to each school district whether or not that school district is currently in compliance with the uniform rate of tax.

(2) (A) Compliance shall be determined by analyzing the millage rate levied for maintenance and operation millage from the most recent school election in which the ad valorem tax rate was voted upon.

(B) If the millage rate is equal to or greater than twenty-five (25) mills, then the school district shall be deemed to be in compliance with Arkansas Constitution, Amendment 74.

(b) (1) Within thirty (30) days of February 10, 2004, the director shall certify to each quorum court whether or not the school districts in the quorum court's jurisdiction are in compliance with the uniform rate of tax.

(2) The calculation of compliance under this subsection shall be the same as the calculation explicated in subdivision (a)(2) of this section.

(c) On or before October 1, 2004, and each year thereafter, the Department of Education, in conjunction with the Assessment Coordination Department, shall monitor compliance with the uniform rate of tax.

**History.** Acts 2003 (2nd Ex. Sess.), No. 105, § 2.

#### **26-80-405. Interrelationship between Amendments 59 and 74.**

(a) Pursuant to the application of Arkansas Constitution, Amendment 74, to the rollback provisions of Arkansas Constitution, Amendment 59, for millage rates levied by the various school districts within the county, the multiplier that is used to reduce the millage which is determined in item number six (6) of the Base Year Millage Rollback Computation and Certification Form under § [26-26-404](#)(d) shall not be used in item number seven (7) of the Base Year Millage Rollback Computation and Certification Form under § [26-26-404](#)(d) to calculate the rollback of the uniform rate of tax.

(b) Under § [26-26-404](#)(d), a multiplier of one (1) shall be applied to the uniform rate of tax, and the calculated multiplier shall apply to all other millage above the uniform rate of tax.

**History.** Acts 2003 (2nd Ex. Sess.), No. 105, § 2.

#### **26-80-406. Penalties.**

(a) (1) Upon the refusal or failure of any state officer to perform any duty imposed upon him or her under the provisions of this subchapter, § [26-80-101](#) et seq., and Arkansas Constitution, Amendment 74, the Attorney General shall institute mandamus proceedings in a court of proper jurisdiction to compel the state officer to perform his or her duties.

(2) Upon the refusal or failure of any county or school district officer to perform any duty imposed upon him or her under the provisions of this subchapter, § [26-80-101](#) et seq., and Arkansas Constitution, Amendment 74, the prosecuting attorney of the county including the school district shall institute mandamus proceedings in a court of proper jurisdiction to compel the county or school district officer to perform his or her duties.

(b) Any officer who neglects, fails, or refuses to comply with a writ of mandamus obtained pursuant to subsection (a) of this section, shall be subject to removal from office and liable on his or her official bond for the neglect, failure, or refusal to comply with the writ of mandamus.

**History.** Acts 2003 (2nd Ex. Sess.), No. 105, § 2.