

**MEMO**

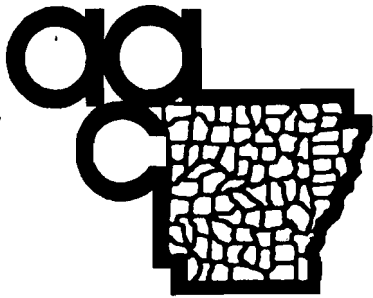
**TO; ALL CITIES IN CRAIGHEAD COUNTY**

**FROM; NANCY NELMS, COUNTY CLERK**

**RE; CITY TAX RESOLUTIONS**

**YOUR RESOLUTIONS APPROVING THE CITY MILLAGE MUST BE IN THE COUNTY CLERK'S OFFICE NO LATER THAN NOVEMBER 26, 2007 WHEN THE QUORUM COURT WILL MEET AT 7:00 P.M. TO APPROVE THE 2008 TAX ORDINANCE..**

**THANK YOU.**



## Association of Arkansas Counties

1415 West Third Street / Little Rock, Arkansas 72201  
(501) 372-7550  
Fax: 372-0611

To: County Judges, County Clerks, and Quorum Courts  
From: Eddie A. Jones, Executive Director  
Re: Levy of Taxes  
Date: 10-02-2007

This is just a reminder that taxes are to be levied at the regular November meeting of the various Quorum Courts of this state. Arkansas Code Annotated 14-14-904 requires that local property taxes be levied at the November Quorum Court meeting under normal circumstances. Here is the pertinent part of the code:

### ACA 14-14-904 (b) Levy of Taxes and Making of Appropriations

(1)(A)(i) The quorum court at its regular meeting in November of each year shall levy the county taxes, municipal taxes, and school taxes for the current year.

(ii) Before the end of each fiscal year, the quorum court shall make appropriations for the expenses of county government for the following year.

(B) The Director of the Assessment Coordination Department may authorize an extension of up to sixty (60) days of the date for levy of taxes upon application by the county judge and county clerk of any county for good cause shown resulting from reappraisal or rollback of taxes.

(2) Nothing in this subsection shall prohibit the quorum court from making appropriation amendments at any time during the current fiscal year.

(3) If the levy of taxes is repealed by referendum, the county may adopt a new ordinance levying taxes within thirty (30) days after the referendum vote is certified.

(4) If a county court determines that the levy of taxes by the quorum court is incorrect due to clerical errors, scrivener's errors, or failure of a taxing entity to report the correct millage rate to the quorum court, the county court shall issue an order directing the county clerk to correct the millage levy.

If you have any questions feel free to call us at 501-372-7550.

*"Serving Arkansas' Counties Since 1968"*