

ORDINANCE NO. 2020 - 2

BE IT ENACTED BY THE QUORUM COURT OF MILLER COUNTY,
STATE OF ARKANSAS, AND AN ORDINANCE TO BE ENTITLED:

**AN ORDINANCE LEVYING AN ANNUAL VOLUNTARY CONTRIBUTION IN THE
AMOUNT OF \$20.00 ON EVERY TAX STATEMENT ISSUED BY MILLER COUNTY,
ARKANSAS FOR THE BENEFIT OF ALEX SMITH PARK**

WHEREAS, Ark. Code Ann. 26-25-106 provides a mechanism by which property tax statements may contain an option for property owners to make a voluntary contribution for a purpose designated; and

WHEREAS, although the Arkansas Code refers to such enactment as a "voluntary tax," any such enactment is not levy of a mandatory tax and payment of the same is solely within the discretion of the taxpayer; and

WHEREAS, The Arkansas Attorney General in Opinion No. 94-003 has opined that a quorum court can establish such option by ordinance; and

WHEREAS, the Quorum Court of Miller County, Arkansas, establishes and levies an annual voluntary contribution pursuant to such provision in the amount of \$20.00 on every tax statement issued by the County (the "Voluntary Contribution") for the benefit of Alex Smith Park.

NOW, THEREFORE, BE IT ORDAINED by the Quorum Court of Miller County, Arkansas, that:

Section 1. Pursuant applicable law, including, without limitation, Ark. Code Ann. 26-25-106, there is hereby levied an annual Voluntary Contribution in the amount of \$20.00 per every tax statement issued by Miller County, Arkansas, for the benefit of Miller County with the purpose of such funds being for use as improvement and operation funds for Miller County Alex Smith Park.

Section 2. The Miller County Collector is hereby directed to include a declaration at the end of each annual tax statement issued and/or mailed, by which a property owner may elect to make said Voluntary Contribution for the benefit of the county.

Section 3. The net collections of the contributions made pursuant to this enactment shall be paid to the county in the same manner as any other funds now or hereafter existing in the operating fund of Miller County.

Section 4. Nothing contained herein shall be deemed to be a levy of any mandatory tax or create any mandatory obligation to pay the Voluntary Contribution.

Section 5. If any portion of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect the other provisions or applications of the Ordinance which can be given effect without the invalid provisions or applications, and to this end the provision of this Ordinance is declared to be severable.

Section 6. This Ordinance shall be codified in the Miller County, Arkansas Code of Ordinances and the section may be re-numbered and re-lettered to accomplish such intention.

Section 7. Therefore, an emergency is hereby declared to exist, and this ordinance being necessary for the immediate preservation of public peace, health, and safety, shall be in full force and effect upon its passage.

Dated this 13th day of January 2020.

FILED

JAN 14 2020

MILLER COUNTY CLERK
D.C.



Cathy H. Harrison
County Judge



Stephanie Harvin
County Clerk