

ORDINANCE NO. 2017-17

AN ORDINANCE LEVYING AN ANNUAL VOLUNTARY CONTRIBUTION IN THE AMOUNT OF \$10.00 ON EVERY TAX STATEMENT ISSUED BY MILLER COUNTY, ARKANSAS FOR THE BENEFIT OF THE GENERAL FUND OF THE CITY OF TEXARKANA, ARKANSAS.

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 be establish such option by ordinance; and,

WHEREAS, the City of Texarkana, Arkansas has requested that the Quorum Court of Miller County, Arkansas, establish and levy an annual voluntary contribution pursuant to such provision in the amount of \$10.00 on every tax statement issued by the County (the "Voluntary Contribution") for the benefit of the general fund of the City of Texarkana, Arkansas.

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 \$10.00 per every tax statement issued by Miller County, Arkansas, for the benefit of the City of Texarkana, Arkansas, with the purpose of such funds being for use by the City as general operating funds of the City.

SECTION 2. The Miller County Collector is hereby directed to include a declaration at the end of each annual tax statement mailed, by which a property owner may elect to make said Voluntary Contribution for the benefit of the City of Texarkana, Arkansas.

SECTION 3. The net collections of the contributions made pursuant to this enactment shall be paid to the City of Texarkana, Arkansas, for use by the City in the

same manner as any other funds now or hereafter existing in the City's general operating fund.


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. It is hereby determined by the Quorum Court of Miller County that the well-being of the City is important and vital to the overall well-being of the County and, as such, this enactment is in the best interest of the County and the City.


SECTION 6. 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 7. This Ordinance shall be codified in the Miller County, Arkansas Code of Ordinances and the sections may be re-numbered and re-lettered to accomplish such intention.

PASSED AND APPROVED this 21 day of August, 2017.




Roy John McNatt, County Judge



Stephanie Harvin, County Clerk

FILED

AUG 22 2017

MILLER COUNTY CLERK

D.C.