Sponsored by J.P. Dell Holt

VAN BUREN COUNTY QUORUM COURT

EMERGENCY ORDINANCE NO. 2019-

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Recorded in:
ORDINANCE Book
01/18/2019 08:38 AM
PAM BRADFORD

BE IT ENACTED BY THE QUUORUM COURT OF THE COUNTY OF VAN BUREN, STATE OF ARKANSAS, AN EMERGENCY ORDINANCE TO BE ENTITLED:

VAN BUREN COUNTY, AR

AN EMERGENCY ORDINANCE TO LEVY AN ANNUAL VOLUNTARY TAX IN THE AMOUNT OF ONE (1) MILL FOR REAL PROPERTY AND ONE (1) MILL PERSONAL PROPERTY IN VAN BUREN COUNTY FOR THE PURPOSE OF FUNDING THE VAN BUREN COUNTY AGING PROGRAM.

WHEREAS: Arkansas Code Ann. 26-25-106 and 26-73-103 (a) authorize the imposition and levying of voluntary taxes for the benefit of the residents (the "Authorizing Legislation"); and

WHEREAS: The Arkansas Attorney General and Opinion No. 94-003 has opined that a County Quorum Court can establish a voluntary tax by ordinance; and

WHEREAS: The Quorum Court of Van Buren County has determined that it would be in the best interest of the County to aid the financing of the Van Buren County Aging Program by establishing and levying an annual voluntary tax in the amount of one (1) mill for real property and one (1) mill personal property in the county (the "Voluntary Tax")

NOW THEREFORE BE IT ORDAINED BY THE QUORUM COURT OF VAN BUREN COUNTY, ARKANSAS THAT:

- A. There is hereby levied an annual Volunteer Tax in the amount of one (1) mill for the real property and one (1) mill for personal property in Van Buren County, Arkansas for the purpose of funding the general operations of the Van Buren County Aging Program.
- B. The Van Buren County Collector is hereby directed to include on the annual tax statement mailed to each real property owner in the County the Voluntary Tax for the Van Buren County Aging Program. Upon receipt of the statement, the real/personal property owner may choose whether or not to pay for the Voluntary Tax.

- C. The net collections of the Voluntary Tax shall be distributed to the Van Buren County Aging Program. These funds shall be used solely for the purpose of funding the program's general fund.
- D. NTERFERENCE No person shall interfere with, hinder, or molest the Van Buren County Aging Program's authority in the performance of its duty.
- E. EMERGENCY This ordinance being necessary for the preservation of the public peace, health, safety, and welfare, it is therefore declared that an emergency exists and this ordinance shall be in full effective from and after its passage.

Approved this 17th day of January, 2019

APPROVED:

Dale James, County Judge

Pam Bradford, County Clerk

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I certify that this instrument was filed on 01/18/2019 08:38 AM and recorded in ORDINANCE Book 2019 PAM BRADFORD County Clerk VAN BUREN County, AR

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