

APPROPRIATION ORDINANCE NO. 2018-34

BE IT ENACTED BY THE QUORUM COURT OF SALINE COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE LEVYING AN ANNUAL VOLUNTARY TAX IN THE AMOUNT OF \$10.00 ON EVERY TAX STATEMENT FOR REAL PROPERTY AND PERSONAL PROPERTY IN SALINE COUNTY FOR THE PURPOSE OF FINANCING LAW ENFORCEMENT PROTECTION SERVICES, AND THE CUSTODY OF PERSONS ACCUSED OR CONVICTED OF CRIMES, IN SALINE COUNTY."

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

WHEREAS, the Arkansas Attorney General in Opinion No. 94-003 has opined that a county quorum court can establish a voluntary tax by ordinance; and

WHEREAS, Ark. Code Ann. § 14-14-802 states that a county government, acting through the county quorum court, shall provide, through ordinance, for law enforcement protection services and for the custody of persons accused or convicted of crimes; and

WHEREAS, the Quorum Court of Saline County has determined that it would be in the best interest of the County to assist in the financing of law enforcement protection services, and for the custody of persons accused or convicted of crimes, by establishing and levying an annual voluntary tax in the amount of \$10.00 on every tax statement for real property and personal property in the County (the "Voluntary Tax"), the proceeds of which would go towards the construction, maintenance, and operation of the Saline County Detention Center.

NOW THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF THE COUNTY OF SALINE, STATE OF ARKANSAS:

Article 1. There is hereby levied an annual Voluntary Tax in the amount of \$10.00 per every tax statement for real property and personal property in Saline County for the purpose of financing law enforcement protection services and the custody of persons accused or convicted of crimes.

Article 2. The Saline County Collector is hereby directed to include on the annual tax statement mailed to each real property and personal property owner in the County the Voluntary Tax for law enforcement protection services and the custody of persons accused or convicted of crimes. Upon receipt of the statement, the real property and personal property owner may choose whether or not to pay the Voluntary Tax.

Article 3. The net collections of the Voluntary Tax shall be placed in a fund to be known as the "Law Enforcement Protection Services & Detention Center Fund". These funds shall be used solely to help finance the construction, maintenance, and operation of the Saline County Detention Center.

Article 4. The provisions of this Ordinance are hereby declared to be severable and if any provision shall for any reason be held invalid such holding shall not affect the validity of the remainder of this Ordinance.

Article 5. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Article 6. It is hereby determined by the Quorum Court of Saline County that there is a need to assist in the financing of law enforcement protection services, and the custody of persons accused or convicted of crimes, for the County to protect the life, health, safety and welfare of its residents and that a Voluntary Tax will assist in the financing of such services at this time.

DATE: DECEMBER 17, 2018

APPROVED: 
JEFF AREY
SALINE COUNTY JUDGE

ATTEST: 
DOUG CURTIS
SALINE COUNTY CLERK

SPONSOR: STEVE GLADDEN, JP DISTRICT 3