

[Browse Previous Page](#) | [Table of Contents](#) | [Browse Next Page](#)

# Constitution Of The State Of Arkansas Of 1874.

## Amend. 61. County Road Tax.

County quorum courts may annually levy a county road tax not to exceed three (3) mills on the dollar on all taxable real and personal property within their respective counties. Revenues derived from the county road tax shall be used for the sole purpose of constructing and repairing public roads and bridges within the county wherein levied. The authority granted by this amendment shall be in addition to all other taxing authority of the county quorum courts.

**Publisher's Notes.** This amendment was proposed by S.J.R. No. 1 (see Acts 1981, p. 2374(ii)) and filed in the office of the Secretary of State on March 30, 1981. It was approved at the general election on Nov. 2, 1982, by a vote of 362,009 for and 322,504 against.

Section 2 of Ark. Const., Amend. 61, repealed Ark. Const., Amend. 3.

[Browse Previous Page](#) | [Table of Contents](#) | [Browse Next Page](#)

## County Road Tax

	Real Estate Values	Mineral Values	Personal Property Values	Utility Property Values	Total Values
Statewide Totals	26,708,039,666	237,122,914	9,089,472,692	2,695,930,581	38,730,565,853

Total Rural Assessed Value	36%	\$14,133,556,069	
Total City Assessed Value	64%	24,597,009,784	
		\$38,730,565,853	

### Potential Collection

3 mill road tax at 100% (Total Potential)				\$116,191,698
3 mill road tax at 100% (Allocated)				
	Based on 50/50 City	Impact of higher %s		
Total County (Rural plus 1/2 City)	\$79,296,183	-2,866,618	66%	\$76,429,565
Total City (1/2 City)	36,895,515	2,866,618	34%	39,762,132
	\$116,191,698			\$116,191,698

Average

### 2.26 Actual Collection

	Based on 50/50 City	Impact of higher %s		
Total County (Rural plus 1/2 City)	\$60,144,009	(2,102,186)	66%	\$58,041,823
Total City (1/2 City)	27,994,081	2,102,186	34%	30,096,268
	\$88,138,091			\$88,138,091

### Unused Authority

Total County (Rural plus 1/2 City)	66%	\$18,387,742
Total City (1/2 City)	34%	9,665,865
		\$28,053,607