## ORDINANCE NO. 279

AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF GREENLAND, ARKANSAS, ON THE QUESTION OF LEVYING A ONE PERCENT SALES AND USE TAX WITHIN THE CITY OF GREENLAND, ARKANSAS; PRESCRIBING OTHER MATTERS PERTAINING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, the City Council of the City of Greenland, Arkansas (the "City"), has passed on ( 2008), Ordinance No. 278 providing for the levy of a one percent (1%) sales and use tax within the City (the "Sales and Use Tax") for the benefit of the Greenland School District; and

WHEREAS, the Sales and Use Tax shall be levied and collected only on the full selling price of tangible personal property or taxable services; except for motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes for which tax is collected only on the first two thousand five hundred dollars (\$2,500); and

WHEREAS, the purpose of this Ordinance is to call a special election on the question of the levy of the Sales and Use Tax, the collections of which will be dedicated to the Greenland School District pursuant to Arkansas Code Annotated §26-73-114.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Greenland, Arkansas:

Section 1. That there be, and there is hereby called, a special election to be held on March 10, 2009, at which election there shall be submitted to the electors of the City the question of the levy of the Sales and Use Tax.

<u>Section 2</u>. That the question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

Vote on measure by placing an "X" in the square opposite the measure either for or against:

## 1% SALES AND USE TAX FOR TWO YEARS

Adoption of a 1% local sales and use tax within the City of Greenland for a period of two years, from July 1, 2009 until June 30, 2011, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates (the "Net Collections"), will be distributed as follows: (a) 5% of the Net Collections to the City of Greenland to be used for

general operations of the City of Greenland and other purposes of municipal government, and (b) 95% of the Net Collections to the Greenland School District to be used for any purpose for which the Greenland School District's general funds may be used.

FOR	 
AGAINST_	

Section 3. That the election shall be held and conducted and the vote canvassed and the results declared under the law and in the manner now provided for municipal elections unless otherwise provided in Title 26, Chapter 75, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and only qualified voters of the City shall have the right to vote at the election.

Section 4. That the results of the election shall be proclaimed by the Mayor, and his Proclamation shall be published one time in a newspaper published in the City and having a general circulation therein, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within thirty days after the date of publication.

<u>Section 5</u>. That a copy of this Ordinance shall be given to the Washington County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of this Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

Section 6. That the Mayor and Recorder/Treasurer, for and on behalf of the City, be, and they are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levy of the Sales and Use Tax is approved by the electors, to cause the Sales and Use Tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

<u>Section 7</u>. That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. It is hereby ascertained and declared that there is a great need to establish a stable source of revenue to finance vital services of the Greenland School District in order to promote and protect the welfare of the Greenland School District and its inhabitants. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health and safety shall be in force and take effect immediately from and after its passage.

PASSED:

March 10, 2009. December 8, 7003

APPROVED:

ATTEST:

Recorder/Treasurer