



L202146992 6/23/2021 12:16:17 PM
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Brenda DeShields, Circuit Clerk

FILED

2021 JUN 25 PM 1:29

CITY OF GARFIELD, ARKANSAS

ORDINANCE NO. 196

BETSY HARRELL
CO & PROBATE CLERK
GARFIELD, AR

AN ORDINANCE PROVIDING FOR THE PERMANENT CONTINUATION OF THE ONE-HALF PERCENT (1/2%) SALES AND USE TAX LEVY, WITHIN THE CITY OF GARFIELD, ARKANSAS, AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Garfield, Arkansas, (the "City"), has determined that there is an ongoing need for infrastructure improvements on the Garfield Rural Water System, and a source of revenue to finance such services; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of the one - half percent (1/2%) citywide sales and use tax.


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

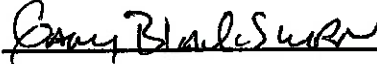
Section 1. Under the authority of the authorizing Legislation, there is hereby continued permanently the levy of the one-half percent (1/2%) tax on the gross receipts from the sale at retail within the City of all items which are subject to the Arkansas Gross Receipts Act of 1941, as amended (Ark. Code Ann. §26-52-101, et seq.), and the imposition of an excise (or use) tax on the storage, use, distribution or other consumption within the City of tangible personal property subject to the Arkansas Compensating Tax Act of 1949, as amended (Ark. Code Ann. §26-53-101, et seq.), at a rate of one-half percent (1/2%) of the sale price of the property or, in the case of leases or rentals, of the lease or rental price (collectively, the 'Sales and Use Tax').

Section 2. That all Ordinances and parts thereof and conflict herewith are hereby repealed to the extent of such conflict.

Section 3. That this Ordinance shall not take effect until an election is held on the question of continuing permanently the levying, of the Sales and Use Tax at which majority of the electors voting on the question shall have approved the permanent continuation of the levy of the Sales and Use Tax.

Passed this 8th day of June, 2021.

Attested: Teresa D. Vining 

Approval: 

City of Garfield, Arkansas

Mayor: Gary Blackburn

User Name: LAURA
CERTIFICATE OF RECORD
STATE OF ARKANSAS, COUNTY OF BENTON
I hereby certify that this instrument was
Filed and Recorded in the Official Records
L202146992 6/23/2021 12:16:17 PM
Brenda DeShields, Circuit Clerk
BENTON CO, AR FEE \$15.00

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CITY OF GARFIELD, ARKANSAS

BETSY HARRELL
CO & PROBATE CLERK

ORDINANCE NO. 197

AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF GARFIELD, ARKANSAS, ON THE QUESTION OF THE CONTINUATION OF THE (1/2%) ONE-HALF PERCENT SALES AND USE TAX LEVY, PERMANENTLY WITHIN THE CITY OF GARFIELD, ARKANSAS; PRESCRIBING OTHER MATTERS PERTAINING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, the City Council of the City of Garfield, Arkansas, (the 'City'), has passed on the 8th day of June, 2021, Ordinance No. 196. The Ordinance providing for the permanent continuation of the (1/2%) one-half percent sales and use tax levy within the city (the 'Sales and Use Tax'); and

WHEREAS, the purpose of this Ordinance is to call a special election on the question of the continuation of the (1/2%) one-half percent Sales and Use Tax Levy permanently.

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

Section 1. That there be, and there is hereby called, a special election to be held on the 14th day of September, 2021 at which election there shall be submitted to the electors of the City the question of continuing the levy of the Sales and Use Tax permanently.

Section 2. That the question of continuing the levying of the Sales and Use Tax permanently 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:

FOR adoption of the continuation of the one-half percent (1/2%) local sales and use tax permanently within the City of Garfield, Arkansas.

AGAINST adoption of the continuation of the one-half percent (1/2%) local sales and use tax permanently within the City of Garfield, Arkansas.

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 2 will 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 having a general circulation in the City, which Proclamation shall advise that the results as proclaimed shall be conclusive unless attacked in the courts within (30) days after the date of publication.

Section 5. That a copy of this Ordinance shall be given to the 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 possible.

Section 6. That the Mayor and Recorder-Treasurer for and on behalf of the City is hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the continuing of 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 in a timely fashion to carry out the authority conferred by this Ordinance.

Section 7. That all ordinances and parts thereof in conflict here with 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 municipal services in order to promote and protect the health, safety and welfare of the City and its inhabitants. It is, therefore, declared that an emergency exists and this Ordinance being necessary for the immediate preservation of the public peace, health and safety shall be in force and take effect immediately from and after its passage.

Passed: 06/08/2021

Attested: Teresa D. Vining - *Teresa D. Vining*

Approved: Gary Blackburn

City of Garfield

Mayor: Gary Blackburn

BETSY HARRELL
CO & PROBATE CLERK
BENTON COUNTY, AR

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