

314

ORDINANCE NO. 2023 - 11

AN ORDINANCE CALLING A SPECIAL ELECTION IN THE CITY OF GASSVILLE, ARKANSAS ON THE QUESTION OF LEVYING A ONE-HALF OF ONE PERCENT (0.5%) SALES AND USE TAX WITHIN THE CITY OF GASSVILLE, ARKANSAS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Gassville, Arkansas (the "City") has passed Ordinance No. 2023 - 10 (the "Tax Ordinance") providing for the levy of a new one-half of one percent (0.5%) sales and use tax within the City (the "Sales and Use Tax") for water and sewer purposes; 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;

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

Section 1. There is hereby called a special election to be held on March 5, 2024, at which election there shall be submitted to the electors of the City the question of the levy of the Sales and Use Tax.

Section 2. The question of levying the Sales and Use Tax shall be placed on the ballot for the election in substantially the following form:

0.5% SALES AND USE TAX

Adoption of a new 0.5% local sales and use tax within the City of Gassville, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be used for water and sewer purposes.

FOR..... ☐

AGAINST ☐

Section 3. 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 and only qualified voters of the City shall have the right to vote at the election.

Section 4. 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 thirty days after the date of publication.

Section 5. A copy of this Ordinance shall be (a) filed with the Baxter County Clerk at least 70 days prior to the election date and (b) given to the Baxter County Board of Election Commissioners so that the necessary election officials and supplies may be provided. A certified copy of this Ordinance and the Tax Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

Section 6. The Mayor and City Recorder, for and on behalf of the City, are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and to perform all acts of whatever nature necessary to carry out the authority conferred by this Ordinance.

Section 7. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

PASSED: November 14, 2023.

ATTEST:



City Recorder

APPROVED:



Mayor



CERTIFICATE

The undersigned, City Recorder of Gassville, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. 2023-11, passed at a regular session of the City Council of Gassville, Arkansas, held at the regular meeting place of the City Council at 6:00 o'clock p.m., on the 14th day of November, 2023, and that the Ordinance is of record in Ordinance Record Book No. N/A, Page N/A, now in my possession.

GIVEN under my hand and seal this 14th day of November, 2023.


City Recorder



214



L202310497

BAXTER CO, AR FEE \$15.00

PRESENTED: 11-15-2023 10:24:48 AM

RECORDED: 11-15-2023 10:24:48 AM

CANDA REESE

CIRCUIT CLERK

BY: AMANDA SCHILLING

DEPUTY

PROOF OF POSTING

STATE OF ARKANSAS

COUNTY OF BAXTER

MISC LAND DOCUMENT

1 Page

We, Jeff Braim and Jeff Lewis, as Mayor and City Recorder, respectively, of and for the City of Gassville, Baxter County, Arkansas (the "City"), hereby certify that a certified copy of Ordinance No. 2023-09 (the "Posting Ordinance"), Ordinance No. 2023-10 and Ordinance No. 2023-11 were on the 15th day of November, 2023, posted in the five public places listed in the Posting Ordinance, and that all three Ordinances remained posted for thirty (30) days. We further certify that there is no newspaper published within the corporate limits of the City.

DATED this 18th day of December, 2023.

Jeff Braim
Mayor

Jeffrey Lewis
City Recorder



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ORDINANCE NO. 2023-10

AN ORDINANCE PROVIDING FOR THE LEVY OF A ONE-HALF OF ONE PERCENT (0.5%) SALES AND USE TAX WITHIN THE CITY OF GASSVILLE, ARKANSAS; AND PRESCRIBING OTHER MATTERS PERTAINING THERETO.

WHEREAS, the City Council of the City of Gassville, Arkansas (the "City") has determined that there is a great need for a source of revenue for water and sewer purposes; and

WHEREAS, Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") provides for the levy of city-wide sales and use taxes at the rate of 0.125%, 0.25%, 0.5%, 0.75% or 1%, or any combination thereof; and

WHEREAS, the City is not currently levying a sales and use tax under the authority of the Authorizing Legislation; and

WHEREAS, the City Council has proposed the levy of a new one-half of one percent (0.5%) city-wide sales and use tax under the authority of the Authorizing Legislation;

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

Section 1. Under the authority of the Authorizing Legislation, there is hereby levied a new one-half of one percent (0.5%) 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 (A.C.A. §§26-52-101, et seq.), and the imposition of a new 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 (A.C.A. §§26-53-101, et seq.), at a rate of one-half of one percent (0.5%) 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"). The Sales and Use Tax shall be levied and collected on the gross receipts, gross proceeds or sales price in the maximum amount allowed from time to time under Arkansas law, subject to rebates and limitations as from time to time required by Arkansas statutes for certain single transactions.

Section 2. The Sales and Use Tax shall be levied, and the net collections received after deduction of the administrative charges of the State of Arkansas and required rebates shall be used by the City for water and sewer purposes.

Section 3. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This Ordinance shall not take effect until an election is held on the question of levying the Sales and Use Tax at which a majority of the electors voting on the question shall have approved the levy of the Sales and Use Tax.

PASSED: November 14, 2023.

ATTEST:


City Recorder

APPROVED:


Mayor



CERTIFICATE

The undersigned, City Recorder of Gassville, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. 2023-10, passed at a regular session of the City Council of Gassville, Arkansas, held at the regular meeting place of the City Council at 6:00 o'clock p.m., on the 14th day of November, 2023, and that the Ordinance is of record in Ordinance Record Book No. N/A, Page N/A, now in my possession.

GIVEN under my hand and seal this 14th day of November, 2023.


City Recorder



1/4
mail:
City of Gassville
Box 28
Gassville AR 72635

ORDINANCE NO. 2023-09

AN ORDINANCE DESIGNATING PLACES FOR THE POSTING
OF ORDINANCES; REPEALING ORDINANCE NO. 2014-03;
PRESCRIBING OTHER MATTERS RELATED THERETO; AND
DECLARING AN EMERGENCY

WHEREAS, no newspaper is published in the City of Gassville, Arkansas (the
"City"); and

WHEREAS, it is appropriate, pursuant to Act No. 295 of the Acts of Arkansas of
1993, that the City designate five of the most public places in the City for posting of notice of the
adoption of ordinances of the City;

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

Section 1. The following places, which are hereby found to be five of the most
public places in the City, are hereby designated for the posting of notice of the adoption of
ordinances of the City:

City Hall
Rendezvous Event Center
Post Office
Sunfest Market
Freez King Restaurant

Section 2. Notice of the adoption of ordinances of the City shall be effected by
the posting of ordinances at the locations set forth in Section 1 hereof.

Section 3. Ordinance No. 2014-03, adopted August 19, 2014, is hereby repealed.
All other ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the
extent of such conflict.

Section 4. It has been found that proper notification of the adoption of ordinances
of the City is essential to the governance of the City. Therefore, an emergency is declared and this
Ordinance, being necessary for preservation of the public peace, health and safety, shall be in force
upon its passage and approval.

Adopted this 14th day of November, 2023.

ATTEST:

Jeffery Lewis
City Recorder

(SEAL)

Jeff Brann
Mayor

CERTIFICATE OF BAXTER COUNTY BOARD OF
ELECTION COMMISSIONERS ASCERTAINING
AND DECLARING RESULTS OF SPECIAL ELECTION HELD
MARCH 5, 2024

STATE OF ARKANSAS)
)
COUNTY OF BAXTER)

We, the duly commissioned and acting Election Commissioners of Baxter County, Arkansas, do hereby certify that the following is a true and correct abstract of votes cast in the Special Election held in the City of Gassville, Arkansas (the "City"), on the 5th day of March, 2024.

The results of the vote upon the question submitted are as follows:

0.5% SALES AND USE TAX

Adoption of a new 0.5% local sales and use tax within the City of Gassville, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be used for water and sewer purposes.

FOR

120

AGAINST

113

We further certify that the polls were open from 7:30 a.m. until 7:30 p.m.; that only qualified electors of the City were permitted to vote in said election; that the duly appointed judges and clerks made due returns of the votes cast; and that we canvassed the votes as required by law.

IN TESTIMONY WHEREOF, we hereunto set our hands this 15th day of March, 2024.



L202401798

BAXTER CO, AR FEE \$0.00

PRESENTED: 03-15-2024 08:17:04 AM

RECORDED: 03-15-2024 08:17:04 AM

CANDA REESE

CIRCUIT CLERK

BY: AMANDA SCHILLING
DEPUTY

COUNTY MISC

1 Page

COUNTY BOARD OF ELECTION
COMMISSIONERS FOR
BAXTER COUNTY, ARKANSAS

[Signature]
[Signature]
WLB E IL

FILED

[Signature]
DATE 03-15-2024
TIME 12:45 pm

PROCLAMATION DECLARING RESULTS OF SPECIAL ELECTION

I, the undersigned Mayor of the City of Gassville, Arkansas (the "City"), do hereby Proclaim that at the special election held March 5, 2024 in the City, after examining the election returns and the Certificate of the Baxter County Board of Election Commissioners certifying the vote FOR and AGAINST the measure described below, the results were as follows:

1% SALES AND USE TAX

Adoption of a new 0.5% local sales and use tax within the City of Gassville, the net collections of which remaining after deduction of the administrative charges of the State of Arkansas and required rebates will be used for water and sewer purposes.

FOR	<u>120</u>
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AGAINST	<u>113</u>
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All persons are hereby notified that the results of the election shall be conclusive unless attacked in the Circuit Court of Baxter County, Arkansas within thirty (30) days after the publication hereof.

GIVEN this 15th day of March, 2024.

Jeff Brain
Mayor

FILED

Heidi Recorder
DATE 03-15-2024
TIME 12:45pm