

Pulaski County Tax Error

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Tax error to cost NLR schools

400 taxpayers wrongly assigned to district's zone in '09



By Emily Walkenhorst [twitter](#)
This article was published May 14, 2014 at 5:45 a.m.

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A mix-up concerning land annexed into North Little Rock has resulted in at least \$1.5 million in property taxes being given to the wrong school district and about \$145,000 being overcollected from residents since 2009.

About 400 homes and businesses in unincorporated Pulaski County that were annexed into North Little Rock's boundaries should have remained in the Pulaski County Special School District tax zone when the property-tax information on the land was updated in the Pulaski County assessor's office to reflect other city taxes.

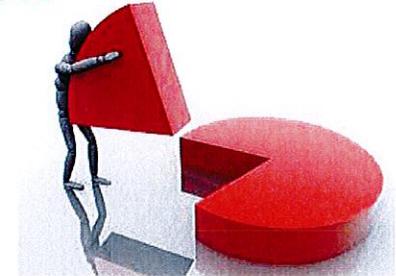
However, those homes and businesses were incorrectly changed to reflect inclusion in the North Little Rock School District. The school district boundaries do not line up with the city's boundaries.

The properties are largely in western North Little Rock and off Crystal Hill Road and Maumelle Boulevard, although some are west of JFK Boulevard closer to Sherwood.

Pulaski County assessor's office officials said they didn't notice the error until two weeks ago, when someone called and asked about a tax bill.

Now that the assessor's office is correcting the mistake, North Little Rock district officials are expecting a revenue shortfall of \$450,000 and facing repayment of the funds gotten in error to the Pulaski County Special School District.

Academic Facilities Wealth Index



- School district share of project
- Complex computation of value of one mill per student
- **Each district compared to the 95th percentile district**
- Wealth Index goes up (*becomes wealthier*) if you lose students or gain assessment
- Wealth Index goes down (*becomes poorer*) if you gain students or lose assessment

2013 95th Percentile District

- NLRSD / PCSSD Wealth Change
 - NLRSD Wealth Decreased
 - PCSSD Wealth Increased
- PCSSD 2013 Wealth Index 95th Percentile District



2013 – Wealth Index

- Used for 2013-2015 Partnership Program Projects
- All Districts except PCSSD wealth decreased
- \$2,305,597.84 - Total increase for all 2013-2015 Approved and Funded Projects
- Commissioner's Memo # COM-15-001
- No action required by Districts





2013-2015 Partnership Program Projects

- If project completed – Division will send increase to District
- If project in progress – Division will increase total state financial participation and “true-up” with next payment
- If project not started – Division will increase total state financial participation and follow normal payment process when project starts



**COMMISSION FOR ARKANSAS PUBLIC SCHOOL ACADEMIC
FACILITIES AND TRANSPORTATION**

2013-15 Academic Facilities Wealth Index

Recommendation

The Division recommends that the Commission approve the increase in state financial participation to all 2013-2015 funded Partnership Program projects based on the revised 2013 Academic Facilities Wealth Index.