



STATE OF ARKANSAS

Office of the Attorney General

Winston Bryant
Attorney General

Telephone:
(501) 682-2007

Opinion No. 94-143

June 23, 1994

The Honorable Vic Snyder
State Senator
324 Valmar
Little Rock, Arkansas 72205

Dear Senator Snyder:

This is in response to your request for an opinion on the following question:

Whether an individual who is delinquent is his or her 1991 and 1992 real property taxes can make separate payments of each year's tax liability in order to reduce his or her tax liability and prevent the 10% interest accumulation on that portion of the liability that he or she is able to pay.

It is my opinion that the answer to this question, under current law, is "no." This was the conclusion of Op. Att'y Gen. 90-040 (copy enclosed). The relevant law has apparently not changed since the issuance of this opinion.

The foregoing opinion, which I hereby approve, was prepared by Deputy Attorney General Elana C. Wills.

Sincerely,

A handwritten signature in cursive script that reads "Winston Bryant".
WINSTON BRYANT
Attorney General

WB:cyh

Enclosure