

MILLAGE RATE & BOND ISSUE ELECTION

Arkadelphia School District Property Tax Election

ELECTION DATE: Tuesday, Nov. 18, 2025

What is the proposal?

The Arkadelphia School District is asking voters to increase the district's property tax rate to help pay for constructing and equipping a new \$62 million high school campus to replace the current high school.

The proposal on the ballot asks voters for permission to do the following:

- Increase the school district's property tax rate by 3 mills, from 44.65 mills to 47.65 mills.
- Transfer 2 existing maintenance and operations mills to the district's debt service mills.
- Sell up to \$37,170,000 in bonds to help pay for building the new high school campus, which would include a sports arena, auditorium, safe room and career technology center. Revenue from the property tax would be used to pay off this debt over 32 years.

The property tax increase and bond issue would be used in conjunction with a \$19,036,447 grant from the Arkansas Department of Education's Division of Public School Academic Facilities and Transportation.

When is the election?

The election is Tuesday, Nov. 18, 2025.



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The following statements are examples of what supporters and opponents have made public either in media statements, campaign literature, on websites or interviews with Public Policy Center staff. The University of Arkansas System Division of Agriculture does not endorse or validate these statements.

What do supporters say?

 Yes taxes will be higher, but I want a safe, secure school for all kids to go to.

What do opponents say?

• They should use the increase they just implemented through reassessing our properties. Another increase this close to that is a slap in the face to our citizens. Especially at a time where prices for everything have increased and incomes are stagnant for most.

QUICK LOOK:

What does your vote mean?

47.65 Mill School Tax

FOR: A FOR vote means you are in favor of the following: (1) Allowing the Arkadelphia School District to issue up to \$37,170,000 in bonds to pay for constructing and equipping a new high school, (2) Increasing the school district's property tax rate by 3 mills, from 44.65 mills to 47.65 mills, and (3) Shifting 2 mills of existing maintenance and operations tax to debt service, which would be used with the new tax revenue to pay off the construction debt.

AGAINST: An AGAINST vote means you are not in favor of selling \$37,170,000 in bonds, increasing the school district's property tax rate by 3 mills, and shifting existing property tax collections from maintenance and operation to debt service. The school district's tax rate would stay the same and no bonds would be sold to build a new high school.

EXERCISING YOUR VOTING PRIVILEGE:

We live in a democratic society where voting is a privilege of citizenship. Democracy works best when informed citizens exercise their voting privilege. Election Day for this issue is Nov. 18, 2025. Early voting begins Nov. 12, 2025. **Please** exercise your right to vote on this issue.

Early voting starts Nov. 12 at the Arkadelphia Recreation Center, which is located at 2555 Twin Rivers Drive. Voting is available from 8:30 a.m. to 4:30 p.m., and early voting ends Nov. 17.

On Election Day, voting takes place from 7:30 a.m. to 7:30 p.m.

Who can vote in this election?

Anybody who lives within the Arkadelphia School District and is registered to vote can vote in this school millage election.

Voters can check their voter registration status or find out where they're supposed to vote on Election Day by calling the Clark County Clerk's Office at (870) 246-4491.

You also can check your voter registration status online at www.voterview.ar-nova.org.

Why is this issue on the ballot? What authority does the school district have to raise taxes?

The Arkadelphia School District Board of Education voted to put the millage proposal on the November ballot for voters to decide.

With voter approval, school districts may raise property taxes (known as millage rates) on the assessed value of taxable real, personal, and utility property to pay for maintenance and operation of schools or to pay off debt from voter-approved bond issues.

What is the district's plan if this tax passes?

The school district plans to build an approximately 125,000-square-foot building that would include classrooms, a library, cafeteria, career and technical center, a safe room, an auditorium and sports arena. Presuming construction starts next year, school officials expect the new campus would be completed by the end of 2028.

The Arkansas Department of Education requires the district to raze the existing high school once a new campus opens as a condition of project funding.

Why is the district pursuing a new high school campus?

Under state standards for public school buildings, the 52-year-old Arkadelphia High School is considered at the end of its usefulness. The state monitors ages of school buildings and has funding set aside to help districts replace older buildings.

According to district officials, the district would need to replace the roof, heating and air conditioning, electrical, and plumbing systems. The district anticipates it would cost more than \$19 million over the next 10 years to replace those systems. However, a state assessment of the existing campus put the high school above the threshold identified as prudent for repairing versus replacing systems. The district also says most of the classrooms are smaller than state standards recommend and modern technology requires more power than the high school infrastructure has.

The school district applied for a grant through the state's Academic Facilities Partnership Program. Under this program, the state awards

districts funding based upon a percentage of the project's construction costs. In May, the state awarded Arkadelphia \$19,035,446 in funding toward building a new campus.

What is the district's plan for the safe room?

The safe room will serve students during severe weather during school hours and district officials said they are willing to open the space to the public after school hours if local emergency officials feel there is a need to do so. If so, the police department would open the space.

What are bonds?

Bonds are certificates of debt used by states, cities, counties or other government entities to finance large projects, such as roads, schools or sewer systems. Debt is paid off over a long period of time. Similar to a home mortgage, there are debt service costs of bonds which include payment of principal, interest and administrative fees.

What is a mill?

A millage is a tax rate the county applies to the assessed value of a property — including real, personal and utility or agricultural property — to come up with the dollar amount you owe on your tax bill.

In Arkansas, the county assesses property at 20% of its appraised, or market, value. One mill equals \$1 per \$1,000 of assessed value. Using a \$100,000 home for

example, the county would assess the property at \$20,000, or 20%. One mill in this situation would result in \$20 in taxes owed.

How would a higher millage rate affect my tax bill?

There are two ways the amount of property taxes owed cities, counties, school districts and other taxing entities can change:

- 1) The value of your property changes.
- 2) Your millage rate changes.

The county assessor's office is responsible for determining the appraised value of real estate and personal property in each county. State law currently requires county assessors to periodically review, or reappraise, property values every four years.

Property values in Clark County were reappraised in 2025. Assessed values and property taxes owed in 2026 may change because of this. School district officials said they used the county's 2025 assessments to calculate the millage increase required to pay for the new school.

The table shows how a 3-mill increase in the Arkadelphia School District would impact a school district tax bill, whether it be for a car or RV (personal property) or residential (real property).

EXAMPLE OF SCHOOL DISTRICT TAX PROPOSAL

Property Value	Assessed at 20%	Tax Amount at Current Rate (44.65 Mills)	Tax Amount under Proposal (47.65 Mills)	Annual Difference
\$25,000	\$5,000	\$223.25	\$238.25	\$15
\$50,000	\$10,000	\$446.50	\$476.50	\$30
\$75,000	\$15,000	\$669.75	\$714.75	\$45
\$100,000	\$20,000	\$893	\$953	\$60
\$125,000	\$25,000	\$1,116.25	\$1191.25	\$75
\$150,000	\$30,000	\$1,339.50	\$1,429.50	\$90
\$175,000	\$35,000	\$1,562.75	\$1,667.75	\$105
\$200,000	\$40,000	\$1,786	\$1,906	\$120

Note: Property tax bills differ depending on where the property is located. For example, a person whose property is in the city receives one tax bill reflecting taxes from multiple government entities. The taxes are collected together on the same bill but the money is distributed separately. The county tax is only distributed to the county government. The city tax is only distributed to the city. The school district tax is only sent to the school district. Changing the tax rate of one entity does not affect the tax rate of the others.

Who pays school district property taxes?

People who own property within the school district pay property taxes. Taxable property can include land, homes, rental properties, business property, cars, boats, trailers, utility property, mineral property, etc.

The Arkadelphia School District encompasses 330 square miles. The district also includes the cities of Caddo Valley and Gum Springs.

How would shifting two of the district's existing mills for maintenance and operation to paying off bond debt impact the district's ability to pay for maintenance and operation?

Voters originally approved the two mills in 2015 to pay for teacher salary increases. The district's superintendent said she expects minimal impact to maintenance and operations because the state through the LEARNS Act provides funding to support teacher salaries.

What would happen if the property tax fails?

The school district would be required to return the state facilities funding and repairs to the current campus would be the full responsibility of the school district.

If passed, when would the tax rate go into effect?

If approved by voters, the new tax rate would appear on property tax bills that are mailed in spring 2026. The district would start receiving the new revenue in fall 2026.

When was the last time the Arkadelphia School District had a millage increase?

The last millage increase was in 2015. The funds from that tax increase were used to build a new elementary and middle school as well as to pay for increasing teacher pay.

How does Arkadelphia School District's property tax rate compare to surrounding school districts?

If voters approve the school district's proposed property tax, Arkadelphia School District's millage rate would increase from 44.65 mills to 47.65 mills.

School districts in Arkansas have millage rates ranging from 28.30 mills in the Lee County School District to 54.8 mills in the Earle School District in Crittenden County. According to the Arkansas Department of Education, the average millage rate for Arkansas' 234 school districts was 39.21.

Nearby school districts had the following millage, or property tax, rates in 2024 as reported in May 2025:

School District	County	Current Total Millage	Number of Students Enrolled (2024/2025)
Arkadelphia	Clark	44.65 (47.65)*	1,779
Bearden	Ouachita	34.90	446
Bismarck	Hot Spring	41	1,014
Caddo Hills	Montgomery	33.70	537
Camden Fairview	Ouachita	34	1,882
Centerpoint	Pike	40.90	965
Fordyce	Dallas	38.50	635
Glen Rose	Hot Spring	38.20	934
Gurdon	Clark	43	559
Harmony Grove	Ouachita	45.80	824
Kirby	Pike	41	376
Magnet Cove	Hot Spring	47.78	655
Malvern	Hot Spring	41.14	1,794
Mount Ida	Montgomery	34	420
Nevada	Nevada	44.80	426
Ouachita	Hot Spring	40.80	523
Prescott	Nevada	41	864
South Pike County	Pike	41	676

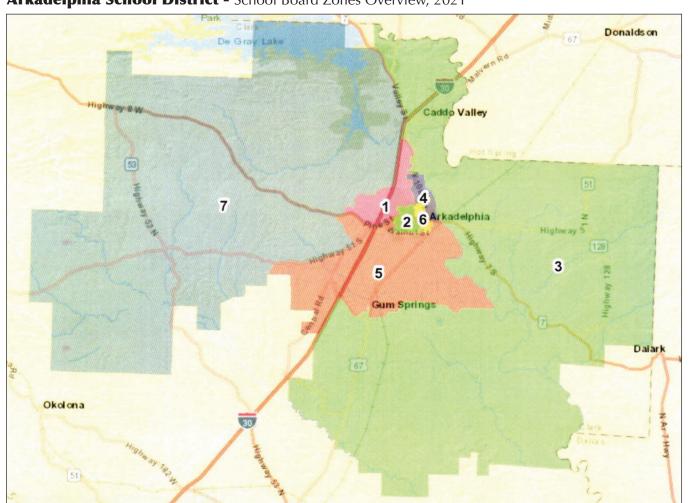
^{*}Rate if roposed millage is approved. Sources: Arkansas Department of Education Millage Report 2024 – Final for Collection in 2025. Arkansas Department of Education Enrollment Count by District 2024-2025

How does Arkadelphia School District compare to other districts with similar enrollment?

School District	County	Total Millage (Property) Tax Rate	Number of Students Enrolled (2024/25)
Arkadelphia	Clark	44.65 (47.65)*	1,779
Berryville	Carroll	42.20	1,740
Camden Fairview	Ouachita	34	1,882
Forrest City	St. Francis	32.60	1,865
Gentry	Benton	44.40	1,753
Malvern	Hot Spring	41.14	1,794
Mena	Polk	35.90	1,703
Nashville	Howard	31.70	1,786
Pottsville	Pope	45.20	1,807
Westside Consolidated	Craighead	35.42	1,737

^{*}Rate if roposed millage is approved. Sources: Arkansas Department of Education, Division of Elementary & Secondary Education, Millage Report 2024; Arkansas Department of Education Enrollment Count by District 2024-2025

Arkadelphia School District - School Board Zones Overview, 2021



The following is the official wording for the local option question as it will appear on the ballot.

47.65 Mill School Tax

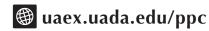
The total rate proposed above includes the uniform rate of tax of 25.00 mills (the "Statewide Uniform Rate") to be collected on all taxable property in the State and remitted to the State Treasurer pursuant to Amendment No. 74 to the Arkansas Constitution to be used solely for maintenance and operation of schools in the State. As provided in Amendment No. 74, the Statewide Uniform Rate replaces a portion of the existing rate of tax levied by this School District and available for maintenance and operation of schools in this District. The total proposed school tax levy of 47.65 mills includes 25.00 mills specifically voted for general maintenance and operation, 17.65 mills voted for debt service previously voted as a continuing levy pledged for the retirement of existing bonded indebtedness, and 5.00 new debt service mills. The 5.00 new debt service mills include the transfer of 2.00 existing maintenance and operation mills to debt service plus the addition of 3.00 new mills. The 5.00 new debt service mills plus the 17.65 existing debt service mills now pledged for the retirement of existing bonded indebtedness, which debt service mills will continue after retirement of the bonds to which now pledged, will be a continuing debt service tax until the retirement of proposed bonds to be issued in the principal amount of \$37,170,000, and which will mature over a period of 32 years and will be issued for the purpose of constructing and equipping a new high school and constructing and equipping other school facilities. The surplus revenues produced each year by the debt service millage may be used by the District for other school purposes.

The total proposed school tax levy of 47.65 mills represents an increase of 3.00 mills from the rate presently being levied.

FOR	.()
AGAINST	.()

#ARballot





Conflict of interest: This fact sheet was prepared to provide the citizens of Clark County with information to help them in making an informed choice on Election Day. An effort has been made to ensure the information is presented in a fair and balanced way that best represents the facts associated with this ballot issue. As part of this effort, we are obligated to divulge potential conflict of interest and to recognize their influence on the educational programs and matter we produce. In providing this information, the University of Arkansas System Division of Agriculture and the Clark County Extension Office are not advocating for or against this ballot initiative.