PROPERTY TAX ELECTION

Lawrence County County Road Property Tax Rate Election

ELECTION DATE: Tuesday, Nov. 3, 2026

What is on the ballot?

The Lawrence County Quorum Court in July voted to put a road millage rate increase question on the Nov. 3, 2026, ballot. The proposal asks voters to increase the county road millage rate by 1 mill. That would raise the overall rate from 2 mills to 3 mills.

When is the election and where can I vote

Early Voting for the 2026 General Election starts Oct. 19 and continues through Nov. 2. Early voting will be available at the Lawrence County Courthouse in Walnut Ridge, 315 West Main St. Early voting will be available from 8 a.m. to 6 p.m., Monday through Friday; 10 a.m. to 4 p.m. on Saturdays; and from 8 a.m. to 5 p.m. on Monday, Nov. 2.

Election Day is Nov. 3. Voting locations will be open from 7:30 a.m. to 7:30 p.m.

Why is this issue on the ballot?

The Arkansas Constitution allows Quorum Court members to increase millage rates for county roads without voter approval to a total of three mills. However, Lawrence County Quorum Court members voted to refer the proposed tax increase to voters to decide.

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PUBLIC POLICY CENTER

DIVISION OF AGRICULTURE
RESEARCH & EXTENSION
University of Arkansas System

QUICK LOOK:

What does your vote mean?

FOR: A FOR vote means you are in favor of increasing the property tax rate charged for county roads by 1 mill, from 2 mills to 3 mills.

AGAINST: An AGAINST vote means you do not want to increase the property tax rate charged for county roads. The millage rate would stay the same.

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. 3, 2026. Early voting begins Oct. 19, 2026. **Please exercise your right to vote on this issue.**

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

What do supporters say?

- The county roads need attention and have been lacking over the past several years. If the 1 mill increase passes, this will help to offset additional materials needed to build up poor drainage areas by improving the crown on roads and replacing damaged tiles or tiles that cannot adequately support the amount of water running through them.
- Increased revenue could also provide the ability for more employees to spend more time in areas needing attention.

What do opponents say?

- A 1 mill increase would be a waste of taxpayer money. Lawrence County citizens are already taxed enough and 1 mill would not provide enough money to really help the roads.
- Current funding received for the roads are not being utilized as it should be. Grader operators often push gravel into the ditches resulting in wasted materials. The 1 mill increase will hurt the citizens more than help.

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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 determine the dollar amount you owe on your tax bill. In Arkansas, assessed value of property is determined by the county assessor. Counties assess property at 20% of its appraised, or market, value.

One mill equals a tax of $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 for that year.

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. County quorum courts can set a property tax rate of 5 mills for county operations and 3 mills for roads.

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 review, or reappraise, property values every four years. Property values in Lawrence County will next be reappraised in 2027. Assessed values and property taxes owed in 2028 may change because of this.

Table 1 shows how an increase from 2 mills to 3 mills in Lawrence County would impact a property owner's tax bill, whether it be for a car or RV (personal property) or residential (real property).

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

Lawrence County officials said more money is needed to maintain and operate the road department. The additional property tax would be used for maintaining county roads, including providing gravel, culverts, asphalt or concrete where needed. The funds can also be used for improving drainage systems, such as cleaning or digging ditches, or for updating or replacing leased equipment.

Table 1. Examples of Proposed Road Tax Impact on Property Tax Bills

Property Value	Assessed at 20%	Yearly Tax Amount at Current Rate	Yearly Tax Amount under Proposal (3 Mills)	Annual Difference
$25,000	$5,000	$10	$15	$5
$50,000	$10,000	$20	$30	$10
$75,000	$15,000	$30	$45	$15
$100,000	$20,000	$40	$60	$20
$125,000	$25,000	$50	$75	$25
$150,000	$30,000	$60	$90	$30
$175,000	$35,000	$70	$105	$35
$200,000	$40,000	$80	$120	$40

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 distributed to the county government. The city tax is distributed to the city. The school district tax is sent to the school district. Changing the tax rate of one entity does not affect the tax rate of the others.

Property tax bills may also be affected by homestead tax credits, which apply to a primary residence. Effective in 2025, tax bills for primary residences in Arkansas include a $600 tax credit, which means a residential property owner's tax bill is reduced by $600 each year. The credit is not automatically applied to your tax bill. You must apply for the credit through your county clerk's office.

How much revenue does Lawrence County receive for roads?

According to the Arkansas Legislative Audit's 2024 report on Lawrence County, the most recent completed, the county received $20,085 in federal aid and $1,550,832 in state aid for roads. The county reported $380,079 in its road fund from property taxes.

How much revenue would the increase in millage rates generate?

According to the county treasurer, if all personal and real estate tax bills are paid on time, the change in millage rates would generate an additional $147,817 a year for the county road fund and an additional $56,950 for cities to split.

If passed, when would the new property tax rate take effect?

If voters approve the change in millage rates, the 3 mills would be applied to 2026 property tax bills, which would be paid in 2027.

Who would pay the new tax rate?

If you live in the county of Lawrence and your property is not located in a city, 100% of the property tax for county roads goes to the county's road fund.

If you live within city limits in Lawrence County, 50% of your property tax rate for roads goes to your city government for roads and the remaining 50% goes to the county for roads.

How does Lawrence County's millage rate for roads compare to neighboring counties?

The median millage rate of Arkansas' 75 counties for roads is 2.93 mills. Nearby counties have the following millage rate for roads:

County	2020 Population	Road Millage Rate
Craighead	111,231	2.1 mills
Greene	45,729	1 mill
Independence	37,938	3 mills
Jackson	16,755	3 mills
Lawrence	16,216	2 mills (3 mills*)
Randolph	18,571	1 mill
Sharp	17,271	1.8 mills

*Rate beginning in 2027, payable in 2028 if approved.
Source: Arkansas Department of Finance and Administration, Assessment Co-ordination Division - State of Arkansas 2025 Millage Report (2026 Collections); U.S. Census Bureau Quick Facts.

When is the last time the county's property tax rate changed?

According to county officials, the millage rate for county roads increased from one to two mills in 2003.

How many square miles does the county road department maintain?

Lawrence County's road department is responsible for maintaining nearly 1,200 miles of roads, according to the County Judge.

The following is the official wording for the property tax question as it will appear on the ballot.

LAWRENCE COUNTY ROAD MILLAGE INCREASE - ORDINANCE 2026-6

FOR Increasing the Lawrence County Road Millage Rate by One (1) Mill for a Total of a Three (3) Mill Tax on Real and Personal Property to be Used for Lawrence County Road Maintenance Within Lawrence County.

AGAINST Increasing the Lawrence County Road Millage Rate by One (1) Mill for a Total of a Three (3) Mill Tax on Real and Personal Property to be Used for Lawrence County Road Maintenance Within Lawrence County.

FOR ....☐

AGAINST ....☐

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Conflict of interest: *This fact sheet was prepared to provide the citizens of Lawrence 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 conflicts of interest and to recognize their influence on the educational programs and matter we produce. The University of Arkansas Division of Agriculture and Lawrence County Extension Office are partially funded by state and county general funds. As such, any laws affecting revenues of the state or county has the potential to affect county and state extension programs. In providing this information, the University of Arkansas Division of Agriculture and the Lawrence County Extension Office are not advocating for or against this ballot initiative.*