

**IN THE CIRCUIT COURT OF PULASKI COUNTY, ARKANSAS  
SIXTH DIVISION**

**J. B. Robinson, K. S. Robinson, E. M. Bozovsky and  
R. A. Kelley (Individually, and as Representatives of  
a Similarly Situated Class of Taxpayers Owning  
Real and Personal Property Within the Boundaries  
of the City of Little Rock, Arkansas, All of Whom are  
Required to Pay Ad Valorem Taxes That Support the  
Central Arkansas Library System)**

FILED 02/23/10 16:26:10  
Pat O'Brien Pulaski Circuit Clerk  
CR3 By \_\_\_\_\_

**PLAINTIFFS**

**V.                   DOCKET NO. CV-08-5203**

**FLOYD G. "BUDDY" VILLINES (in his official  
capacity as the duly elected County Judge of  
Pulaski County, Arkansas); JANET TROUTMAN  
WARD (in her official capacity as the elected Tax  
Assessor of Pulaski County, Arkansas); DEBRA  
BUCKNER (in her official capacity as the elected  
Treasurer of Pulaski County, Arkansas); PULASKI  
COUNTY, ARKANSAS (as an entity); MARK  
STODOLA (in his official capacity as the elected  
Mayor of the City of Little Rock, Arkansas); the CITY  
OF LITTLE ROCK, ARKANSAS (as an entity);  
BOBBY L. ROBERTS (in his official capacity as the  
duly appointed and serving Director of the Central  
Arkansas Library System); and the CENTRAL  
ARKANSAS LIBRARY SYSTEM (as an entity)**

**DEFENDANTS**

**MOTION FOR ENTRY OF AN ORDER MANDATORILY ENJOINING THE PULASKI  
COUNTY TREASURER FROM PREPARING AND/OR MAILING 2009 AD VALOREM TAX  
STATEMENTS FOR REAL AND PERSONAL PROPERTY LOCATED WITHIN THE  
BOUNDARIES OF THE CITY OF LITTLE ROCK, ARKANSAS, UNTIL SUCH TIME AS  
THIS COURT MAY CONSIDER THE APPLICATION OF A CREDIT (AS PART OF THE  
REMEDY PHASE OF THIS "ILLEGAL EXACTION" CASE) TO BE PLACED ON THOSE  
STATEMENTS FOR THE ILLEGALLY ASSESSED AND COLLECTED INCREASES IN  
THE 2007 AD VALOREM LIBRARY TAXES IMPOSED UPON REAL AND PERSONAL  
PROPERTY LOCATED WITHIN THE BOUNDARIES OF THE CITY OF LITTLE ROCK,  
ARKANSAS, FOR THE 2007 AD VALOREM TAX YEAR**

Come now the representatives of the Plaintiff-class of ad valorem taxpayers,  
by and through their undersigned counsel, and do hereby respectfully move this Court, as  
part of the "remedy phase" of this illegal tax type of "illegal exaction" case, to immediately



enter an Order Enjoining the Pulaski County Treasurer from Preparing or Mailing the 2009 Ad Valorem Tax Statements for Real or Personal Property Located Within the Boundaries of the City of Little Rock, Arkansas, Until This Court Can Consider Requiring a "Credit" to be Placed on Such 2009 Ad Valorem Tax Statements for the Respective Amounts of the Increases in the 2007 Ad Valorem Library Taxes That Were Illegally Imposed Upon All of the Real and Personal Property Located Within the City of Little Rock, Arkansas.

As grounds for this Motion, the counsel for the representatives of the Plaintiff-class of taxpayers (who have had their real and personal property subjected to "illegal" increases in their 2007 ad valorem library taxes by the Defendants), would respectfully show this Court as follows:

1. The Arkansas Supreme Court, in its Opinion rendered in this case, on appeal, on December 17, 2009, held that the total increases in the amount of 1.5 mills in the 2007 ad valorem library taxes imposed upon real and personal property located within the City of Little Rock, Arkansas, were "illegal exactions" imposed upon the members of the taxpayer-class without any legal basis by the Defendants.

2. The Arkansas Supreme Court's above-mentioned Opinion has remanded this case to this Circuit Court for the purpose of the presiding Circuit Judge overseeing the establishment of some type of "remedy" for the members of the taxpayer-class upon whom these "illegal exactions" have been imposed by the Defendants. The Mandate of the Arkansas Supreme Court, entered in this case, has now been received by the Clerk of the Pulaski County Circuit Court.

3. One of the methods of providing a remedy for the members of the Plaintiff-class of taxpayers, that will be suggested by the representatives of the Plaintiff-class of affected taxpayers, is the computation of the amount of "illegally exacted" 2007 ad



valorem library taxes that have been imposed upon each parcel of real property and each item of personal property by the Defendants, and to request this Court to order the amount so computed to be placed upon the 2009 ad valorem tax statements to be computed and mailed by the Pulaski County Treasurer, as a "credit" for each such affected taxpayer, with real or personal property located within the boundaries of the City of Little Rock, Arkansas.

4. The representatives of the Plaintiff-class of affected taxpayers believe that the creation of a "credit," on each of the 2009 ad valorem tax statements sent to the owners of such real and personal property located within the boundaries of the City of Little Rock, Arkansas, will provide the most comprehensive, efficient, and the least costly manner in returning to each affected taxpayer the monetary benefit that was "illegally exacted" from such taxpayers, by the Defendants, during the 2007 ad valorem tax collection year.

5. The counsel for the Plaintiffs and the Defendants have conferred regarding numerous matters that will be involved in the "remedy phase" of this "illegal exaction" case. The counsel for the Pulaski County Defendants has been able to present the counsel for all other parties computer disks prepared by personnel of the Pulaski County Treasurer's Office, identifying, by real property parcel or by name of personal property owner, the identity of the individual members of the affected class of taxpayers from whom the 1.5 mill increase in the 2007 ad valorem library taxes have been "illegally exacted."

6. Therefore, the Pulaski County Treasurer's office has established that its computer programs have the capability to identify the members of the affected class of taxpayers, without interfering, in any way, with the other taxpayers of Pulaski County, Arkansas who own property within the boundaries of Pulaski County, Arkansas (but outside



of the boundaries of the City of Little Rock, Arkansas).

7. The counsel for the Plaintiff-class of taxpayers requested, in writing, on February 9, 2010, as to whether or not the Pulaski County Defendants would voluntarily agree not to compute the 2009 ad valorem taxes for the parcels of real property or items of personal property located within the boundaries of the City of Little Rock, Arkansas, and mail the 2009 ad valorem tax statements to the owners of real and personal property located within the boundaries of the City of Little Rock, Arkansas, until such time as this Court had an opportunity to review and pass upon a possible remedy for the members of the Plaintiff-class of affected taxpayers, which would involve the creation of a "credit" for the amount of the "illegally exacted" 2007 ad valorem library taxes, for each such taxpayer, with such "credit" to be applied and set forth on the 2009 ad valorem tax statements for real and personal property that will be prepared and mailed to each such member of the Plaintiff-class by the Pulaski County Treasurer. A copy of this written request is attached hereto as Exhibit A.

8. In response to the request set forth in Exhibit A, counsel for the Pulaski County Defendants formally declined to agree that the Pulaski County Defendants would voluntarily delay the preparation of the 2009 ad valorem tax statements for real and personal property located within the boundaries of the City of Little Rock, Arkansas, until this Court can consider a possible "credit remedy" for the members of the Plaintiff-class of affected taxpayers, as described above. A copy of this written response is attached hereto as Exhibit B.

9. The representatives of the Plaintiff-class of affected taxpayers and their undersigned counsel do not seek, in any way, to interfere with the preparation and mailing of 2009 ad valorem tax statements by the Pulaski County Treasurer to the taxpayers that



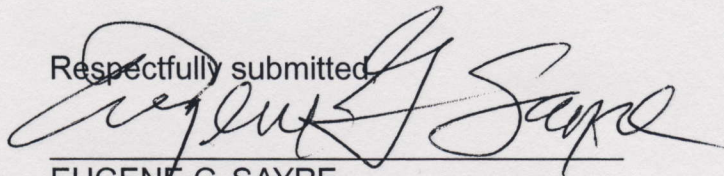
are the owners of real and personal property located within the boundaries of Pulaski County, Arkansas, but outside of the boundaries of the City of Little Rock, Arkansas.

10. The representatives of the Plaintiff-class of affected taxpayers who have been the subject of the "illegal imposition" of the increases in the 2007 ad valorem library taxes imposed upon real and personal property located within the boundaries of the City of Little Rock, Arkansas, and their undersigned counsel, do hereby respectfully request that this Court immediately enter an Order Enjoining the Pulaski County Treasurer from Preparing or Mailing the 2009 Ad Valorem Tax Statements for Real or Personal Property Located Within the Boundaries of the City of Little Rock, Arkansas, Until This Court Can Consider Requiring a "Credit" to be Placed on Such 2009 Ad Valorem Tax Statements for the Respective Amounts of the Increases in the 2007 Ad Valorem Library Taxes That Were Illegally Imposed Upon All of the Real and Personal Property Located Within the City of Little Rock, Arkansas.

WHEREFORE, for the reasons set forth in this Motion, the representatives of the affected class of taxpayers who have had the increases in the 2007 ad valorem library taxes imposed within the boundaries of the City of Little Rock, Arkansas , to be "illegally exacted" from them, do hereby request, for all of the reasons set forth above, for this Court to immediately enter an Order Enjoining the Pulaski County Treasurer from Preparing or Mailing the 2009 Ad Valorem Tax Statements for Real or Personal Property Located Within the Boundaries of the City of Little Rock, Arkansas, Until This Court Can Consider Requiring a "Credit" to be Placed on Such 2009 Ad Valorem Tax Statements for the Respective Amounts of the Increases in the 2007 Ad Valorem Library Taxes That Were Illegally Imposed Upon All of the Real and Personal Property Located Within the City of Little Rock, Arkansas.



Respectfully submitted,



EUGENE G. SAYRE

Arkansas Supreme Court No. 75111  
401 West Capitol Avenue, Suite 502  
Little Rock, Arkansas 72201  
(501) 374-9010 telephone  
(501) 374-8510 facsimile  
[gsayre@handsark.com](mailto:gsayre@handsark.com)

**ATTORNEY FOR PLAINTIFF-CLASS**

**CERTIFICATE OF SERVICE**

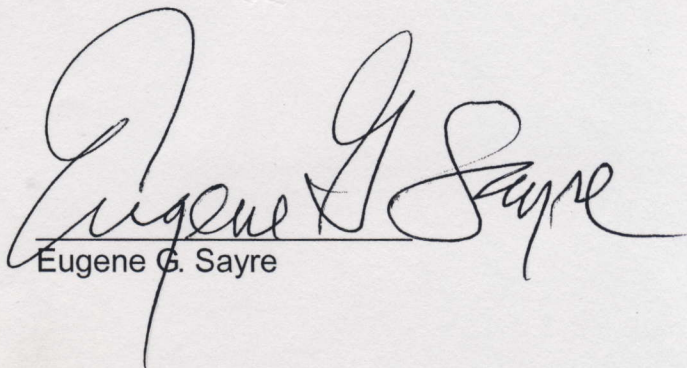
I, Eugene G. Sayre, do hereby certify that I have this day caused to be served the foregoing Motion for Entry of an Order Enjoining the Pulaski County Treasurer from Preparing or Mailing the 2009 Ad Valorem Tax Statements for Real or Personal Property Located Within the Boundaries of the City of Little Rock, Arkansas, Until This Court Can Consider Requiring a "Credit" to be Placed on Such 2009 Ad Valorem Tax Statements for the Respective Amounts of the Increases in the 2007 Ad Valorem Library Taxes That Were Illegally Imposed Upon All of the Real and Personal Property Located Within the City of Little Rock, Arkansas, via the U. S. Postal Service and e-mail to the attorneys of record for the Defendants in this cause, as listed below:

Mr. Thomas Carpenter  
Little Rock City Attorney  
300 City Hall  
500 West Markham Street  
Little Rock, Arkansas 72201

Mr. H. Greg Campbell  
Nichols & Campbell, P.A.  
212 Center Street - Suite 700  
Little Rock, Arkansas 72201

Ms. Karla Burnett and  
Ms. Amanda Mankin-Mitchell  
Pulaski County Attorney  
201 South Broadway, Suite 400  
Little Rock, Arkansas 72201

Done this 23<sup>rd</sup> day of February, 2010.



Eugene G. Sayre



# HATFIELD & SAYRE

*An Association of Professional Associations*

Richard F. Hatfield  
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Eugene G. Sayre  
[gsayre@handsark.com](mailto:gsayre@handsark.com)

February 9, 2010  
**VIA E-MAIL ONLY**

Ms. Karla Burnett, County Attorney  
Ms. Amanda Mankin-Mitchell  
Room 400, Pulaski County Admin. Bldg.  
201 South Broadway  
Little Rock, AR 72201

**Re: J. B. Robinson, K. S. Robinson, E. M. Bozovsky and  
R. A. Kelley v. Floyd G. Villines, et al.  
Pulaski County Circuit Court, Sixth Division  
Docket No. CV-08-5203**

Dear Karla and Amanda:

I have three (3) matters that I would like for you to answer, as soon as possible.  
These three matters concern the following questions:

1. **Scheduled Meeting to Review County Treasurer's Materials.** Since we have experienced two (2) days of inclement weather, yesterday and today, has the County Treasurer's Office prepared all of the analytical data on the 1.5 mill increases in the 2007 ad valorem library taxes, so that we can proceed with the scheduled meeting on this matter at 9:30 A.M., tomorrow, in your offices?
2. **What is the County Treasurer's Schedule for Preparing the 2009 Ad Valorem Tax Statements.** Usually the Pulaski County Treasurer uses the services of an outside vendor to prepare the "yearly" ad valorem tax statements (for both real and personal property), so that these ad valorem tax statements are ready to be mailed (by the outside vendor or by the County Treasurer about March 1, or so, of each year). At this time (February 9, 2010), what is the status of the preparation (by the outside vendor or the County

401 West Capitol Avenue, Suite 502, Little Rock, Arkansas 72201  
Telephone: (501) 374-9010 ♦ Facsimile: (501) 374-8510

**EXHIBIT**

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Treasurer's Office) of the 2009 ad valorem tax statements to be mailed to the owners of real and/or personal property located within the boundaries of Pulaski County (and the City of Little Rock, Arkansas)?

3. **Will the County Treasurer Voluntarily Withhold Any Further Preparation of the 2009 Ad Valorem Tax Statements, While the Parties and the Court Explore a "Credit Remedy" Option for Use on the 2009 Ad Valorem Tax Statements.** It has been clearly stated, numerous times, since the December 17, 2009 Opinion was rendered in this case by the Arkansas Supreme Court (reversing the February 26, 2009 Judgment of Judge Fox in the Circuit Court), that the representatives of the Plaintiff-class of taxpayers in this suit "favor" a "credit method" (to be set out on the 2009 Ad Valorem Tax Statements compiled and mailed by the County Treasurer's Office) as the method of returning the monetary benefit (\$4.5 to \$5.0 million) to the individual taxpayer members of the Plaintiff-class, all of whom are entitled to receive from the Defendants, under the rationale of the Opinion of the Arkansas Supreme Court. Since the CALS Defendants delayed (by 23 days) the issuance of the Mandate and the remand of this case to Judge Fox in the Circuit Court (by the filing of a Petition for Reconsideration (which Petition was denied by the Arkansas Supreme Court on January 28, 2010)), will the Defendant Pulaski County Treasurer, at this time (February 10, 2010), "voluntarily" cease all activities related to the preparation and mailing of the 2009 Ad Valorem Tax statements to the members of the Plaintiff-class, until Judge Fox has had time and an opportunity to review and consider a "credit option," as a remedy for the members of the Plaintiff-class of taxpayers (from whom the amount of monies represented by the 1.5 mill increases in the 2007 ad valorem library taxes were "illegally exacted" by the Defendants)?

As counsel for the Pulaski County Defendants in this "illegal exaction" challenge, I am requesting that you supply me with a response to these three (3) questions at your earliest possibly convenience.



HATFIELD & SAYRE

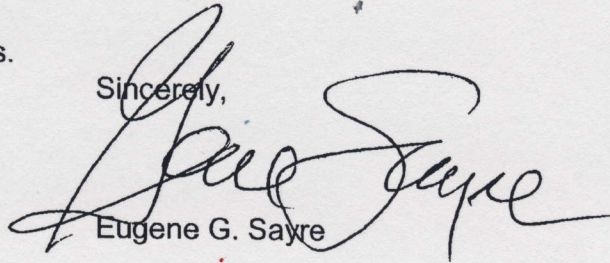
February 9, 2010

Page 3

Your continued cooperation and objective considerations of all parties' interests, in the remand phase of this case, will be greatly appreciated by the undersigned counsel and his representative clients of the Plaintiff-class of taxpayers covered by this "illegal exaction" case.

With best personal regards.

Sincerely,

A handwritten signature in dark ink, appearing to read "Eugene G. Sayre", written in a cursive style. The signature is positioned above the printed name "Eugene G. Sayre".

Eugene G. Sayre

EGS/kmb

cc: Hon. Timothy Fox  
Mr. John B. Robinson  
Mrs. Kathy S. Robinson  
Mr. Edward. M. Bozovsky  
Mr. Richard. A. Kelley





# Pulaski County

COUNTY ATTORNEY

ADMINISTRATION BUILDING  
201 SOUTH BROADWAY, SUITE 400  
LITTLE ROCK, ARKANSAS 72201  
501-340-8285  
501-340-8282 FAX

February 11, 2009

VIA E-MAIL ONLY

CITIES

ALEXANDER

CAMMACK VILLAGE

JACKSONVILLE

LITTLE ROCK

MAUMELLE

NORTH LITTLE ROCK

SHERWOOD

WRIGHTSVILLE

Mr. Eugene G. Sayre  
HATFIELD & SAYRE  
401 West Capitol Ave., Suite 502  
Little Rock, AR 72201

RE: J.B. Robinson, K.S. Robinson, E.M. Bozovsky and  
R.A. Kelley v. Floyd G. Villines, et al.  
Pulaski County Circuit Court, Sixth Division  
Docket No. CV-08-5203

Dear Gene,

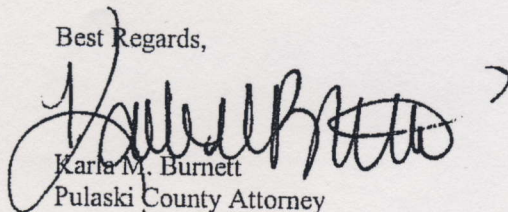
I am writing in response to your February 9, 2010 letter and as a follow-up to our meeting yesterday.

As I explained yesterday, property taxes become payable on the third Monday in February. See, Ark. Code Ann. §26-26-1408 and 26-35-501. At this time the Treasurer's Office is working diligently to have the bills mailed by that time. We discussed the process of preparing bills at some length yesterday. I hope that answered your question. I do not know exactly where the Treasurer's Office is in that process.

I cannot agree to "voluntarily" withhold any further preparation of the 2009 ad valorem tax statements while the parties and court explore a "credit remedy" option. I do not have the authority to alter the statutorily mandated timeline for payment of taxes. Further, I believe it would be patently unfair to the numerous taxing entities that are not a party to this case (and those that are) for the parties to agree to delay preparing and mailing tax bills. Many of these entities rely on the cash flow generated by the property taxes to operate throughout the year. To delay preparation of the tax bills, thereby delaying the receipt and distribution of those funds to the taxing entities, could have disastrous consequences for the taxing entities affected.

If you have any further questions, please feel free to call me at the number listed above.

Best Regards,

  
Karla M. Burnett  
Pulaski County Attorney

EXHIBIT

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