

CAMPBELL, COUNTY JUDGE *v.* LITTLE ROCK  
SCHOOL DISTRICT, *et al.*

5-115

262 S. W. 2d 267

Opinion delivered November 16, 1953.

1. CONSTITUTIONAL LAW—COUNTY COURTS—JURISDICTION.—Section 28, Art. 7, of the constitution, invests the county court with exclusive original jurisdiction in all matters relating to county taxes, the disbursement of money for county purposes, and in every other case that may be necessary to the internal improvement and local concerns of the respective counties.
2. COURTS—CONSTITUTIONAL LIMITATIONS.—In the absence of constitutional provision respecting the manner in which jurisdiction of the county court is to be exercised, the legislature has a right to give directions.
3. TAXATION—AID TO ASSESSORS AND EQUALIZATION BOARDS.—A statute providing for the employment of appraisers, abstracters, and such other persons as may be needed “to appraise all real property, both urban and rural, and/or personal property within the county for the purpose of making such appraisals available to the county assessor and equalization board as an aid and guide to such officials in their work of assessing and equalizing property values for *ad valorem* tax purposes” was faulty from a constitutional standpoint when it directed the county judge to name three electors in each county where it was sought to invoke the Act’s benefits, who in turn made contracts for such appraisements; subject, however, to a county referendum set in motion upon petition of ten percent of the voters.
4. REFERENDUM—VOTE OF ELECTORS ON MATTER AUTHORIZED BY LEGISLATION.—Quite clearly Act No. 10 of the extraordinary session of 1951 was not a proceeding under Amendment No. 7 to the constitution.
5. CONSTITUTIONAL LAW—INFRINGEMENT ON JURISDICTION OF COUNTY COURT.—An attempt to take from the county court that official’s prerogative to make contracts affecting county finances and to audit accounts before directing their payment was ineffective.

Appeal from Pulaski Circuit Court, Third Division;  
• *J. Mitchell Cockrill*, Judge; reversed.



Within thirty days from the time this conditional contract is filed with the county clerk—where it shall remain, subject to inspection—the county court is directed to enter an order submitting the question to the people. This election shall be not less than thirty nor more than sixty days from the date of the court's order.

Judge Campbell declined to review the petition, taking the view that the Act was beyond the legislative power in requiring him to name three persons who in turn would make the conditional employment contracts and thereby bind the county for payment of such sums as might be agreed upon by persons other than the court.

Quite clearly the proceeding is not under Amendment No. 7, for the Act provides for a special election, and the number of petitioners may be 10% instead of 15% as directed by the Amendment.

Section 28 of Art. 7 of the constitution invests the county court with exclusive original jurisdiction in all matters relating to county taxes, the disbursement of money for county purposes, “and in every other case that may be necessary to the internal improvement and local concerns of the respective counties.”

Judge BATTLE's opinion in *Parkview Land Co. v. Road Improvement District No. 1*, 92 Ark. 93, 122 S. W. 241, is to the effect that in the absence of constitutional provision respecting the manner in which jurisdiction of the county court is to be exercised, the legislature has a right to give directions. In *Board of Directors of Jefferson County Bridge District v. Collier*, 104 Ark. 425, 149 S. W. 66, Judge McCULLOCH cited *Road Improvement District v. Glover*, 89 Ark. 513, 117 S. W. 544, and the *Parkview Land Company* case. He said that the two decisions dealt with statutes authorizing construction of roads by improvement districts and imposing upon county courts the obligation of maintenance. The holding in *Burrow v. Floyd*, 193 Ark. 220, 99 S. W. 2d 573, was that circuit court in retaining control of road tax funds for future apportionment usurped the county court's jurisdiction. Few subjects have been made clearer by our



Another question raised is whether the subject-matter falls within the governor's call for the special legislative session. Since the appeal is decided on grounds of delegated authority invested in individuals to conditionally contract for the payment of obligations in a situation where audit and approval by the county court are circumvented, it is not necessary to consider whether the subject was embraced within the call.

Reversed, with directions to quash the writ of mandamus.

Mr. Justice GEORGE ROSE SMITH not participating.

Mr. Justice WARD dissents.

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