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HOMESTEAD VALUATION
SURVEY

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HOMESTEAD VALUATION SURVEY

**

ARKANSAS

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W. P. A. PROJECT NO. 165-63-6001

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FOREWORD

The Homestead Valuation Survey was undertaken in an effort to determine as accurately as possible the relation of homesteads to the taxable property of the State. For a number of years prior to the inception of this project there had been considerable discussion relative to the exemption of homesteads from taxation. Unfortunately no one was able to give an accurate estimate as to the ratio of assessed value of homesteads to the total assessed valuation of the state. The Homestead Valuation Survey was made in order to determine this information.

Operating as a W. P. A. Project under the regulations of the Works Progress Administration and under the sponsorship of the State Commissioner of Education, the Survey assumed the gigantic task of determining the homesteads of the State and tabulating information concerning their acreage and value. The supervisory staff worked under the handicap of changing personnel but held strictly to their task. Unfortunately, the survey was too great to complete prior to the 1937 session of the General Assembly, but sufficient data were available prior to the opening of the session to indicate rather closely the information necessary for determination of amounts necessary to replace losses to be sustained through the exemption of homesteads. ✓

Without the financial aid of the W. P. A. and the friendly cooperation of the W. P. A. Officials and workers assigned to the project, the Survey could not have been made. Acknowledgment should be made for the friendly cooperation of the various state and county officials, school directors and teachers, and thousands of sympathetic laymen in rendering assistance to the supervisors and workers of the project. Further acknowledgment should be made to Crawford Greene, of the Department of Education staff, who had general direction of the Survey, H. H. Jacoway, who was supervisor-in-charge of the Survey, and H. L. Lessenberry, W. I. Agee, J. L. Watson, Harold E. Branch, and Curtis Williams, who acted as district supervisors during all or a part of the survey.

W. E. Phipps,
Commissioner of Education.

E.B.S. 5/6/41

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I. NATURE OF THE SURVEY

For a number of years prior to 1936 there was a great deal of discussion relative to the exemption of homesteads from taxation. Inevitably the discussion led to the probable effect upon various governmental agencies of the removal of homesteads from the tax rolls. Would such a situation seriously hamper the operation of various institutions through the reduction of revenue?

In order to ascertain the probable results of homestead exemption Commissioner of Education W.E. Phipps in 1935 applied for a Works Progress Administration project to make a study of homesteads in Arkansas and attempt to determine the effect of exemption of homesteads from taxation to the extent of \$1,000 and \$2,500, respectively. It was proposed that the project be sponsored by the State Department of Education and that it operate under the direction of the Department.

Designation of Project

Commissioner Phipps' application received favorable action and the project was officially approved the latter part of 1935. The project was known officially as the Homestead Valuation Survey. It was designated as Official Project No. 65-63-3596, Work Project No. 1778-1 to 8, Type of Work Symbol 1871. The central headquarters of the project were located in the State Capitol in Little Rock.

The project began operating on January 13, 1936 and continued until October 8, 1936. However, on October 9 an extension of the project was approved and the project reopened on October 12 as Official Project No. 165-63-6001, Work Project No. 3120-1 to 6, Type of Work Symbol No. 1871. The project continued until the fall of 1937.

Project Directors

Commissioner Phipps designated Crawford Greene, Director of the Division of Information and Research, of the State Department of Education, as general supervisor of the project. The following persons were named as supervisors of the several W. P. A. districts of the state: Districts six and seven, J. L. Watson, of Jacksonville, who was later succeeded by Harold E. Branch, of Murfreesboro, who in turn was succeeded by Curtis W. Williams of Little Rock; Districts one and eight, H. L. Lessenberry, of Wynne; Districts four and five, W. I. Agee, of Clarksville; Districts two and three, H. H. Jacoway, of Little Rock. Mr. Jacoway also acted as Central Office Supervisor, remaining as project supervisor to the completion of the project.

Scope of the Project

In order to give a complete picture of the situation in the state with respect to homesteads it was decided to make a thorough study of the tax rolls of each county to determine the number of homesteads and the assessed valuation of each. Accordingly, plans were made to place workers in the offices of each tax assessor in the state, a force of ninety-three persons being required for this purpose.

These workers were selected from the W.P.A. rolls in the respective counties. Before entering upon their duties they were trained for their work by the district supervisors of the project.

In each county the work was organized on the basis of the school districts, tabulations being made to show the number of homesteads, the value of the homesteads, and the effect upon school revenues that would be occasioned by the exemption of homesteads to the extent of \$1,000 and \$2,500 assessed valuation.

The tabulations of the various school districts were forwarded to the offices of the several supervisors, after which they were sent to the central office in Little Rock. There the reports were checked, analyzed, and summarized by a force of twenty persons working under the direction of Mr. Jacoway.

Definitions

The Homestead Valuation Survey was based upon the definition of homesteads given in the Constitution of Arkansas, Article IX, Sections 4 and 5.

Section 4: "The homestead outside any city, town or village owned and occupied as a residence, shall consist of not exceeding 160 acres of land with improvements thereon, to be selected by the owner provided the same shall not exceed in value the sum of twenty-five hundred dollars and in no event shall the homestead be reduced to less than eighty acres, without regard to value".

Section 5: "The homestead in any city, town or village, owned and occupied as a residence shall consist of not exceeding one acre of land with the improvements thereon, to be selected by the owner, provided the same shall not exceed in value the sum of twenty-five hundred dollars, and in no event shall such homestead be reduced to a quarter of an acre of land without regard to value".

Basic Facts Studied

The information regarding homesteads was tabulated on basis of the following factors:

1. A limitation in case of rural property of 160 acres of land and the actual assessed value of home and outbuildings.
2. A limitation in case of urban property of one acre of land and the actual assessed value of home and outbuildings.
3. Residence upon the property by owner.
4. The losses in taxes that would result in exemption of homesteads to the extent of \$1,000 and \$2,500 of assessed valuation, respectively.

Procedure

After due consideration of the possible methods of making an analysis of the homestead situation it was decided that accurate results could be obtained only from an inspection of the individual assessment sheets in each county. Accordingly the assistance of the various county clerks and tax assessors was enlisted. These officials gave splendid cooperation to the W. P. A. Workers in the Various counties.

It was necessary to determine the homestead of each individual landowner in order to secure an accurate picture of the homestead situation in the state. The following represents a summary of the procedure followed by the county workers in the survey:

The official county map, showing townships, school districts, and city or town limits was studied in order that the worker might become familiar with the various political subdivisions of the county.

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For each school district in the county an alphabetical list of all property owners was prepared, the list being divided according to urban or rural areas. (Urban areas were considered to be cities in which there resided a population of 2,500 or more, according to the last federal census.) Opposite each property owner was listed the assessed value of the property including the value of all improvements.

After these lists were prepared it was necessary to determine which of the properties represented homesteads and which were not homesteads. This task was simple or complex, depending upon the information available at the courthouse. The general procedure followed was to examine the assessment sheets to determine whether or not the taxpayer was a resident or non-resident. Since, in many instances no address was given on the assessment sheet, the worker was forced to rely upon such indications as the assessment of personal property and whether the signature was that of the owner or an agent for the owner.

Following this it was necessary to use a variety of sources in an effort to identify the homesteads. Obviously the first persons consulted were the county officials who were at hand and easily available to the workers, such as the county assessors, county clerks, county judges, county surveyors, circuit clerks, county agents, and county examiners. Other reliable sources of information in this respect were local abstract companies, real estate agents, banks, superintendents of schools, insurance agencies, the Home Owners Loan Corporation representatives, and the Federal Housing Administration authorities.

When the desired information was not obtainable from such sources duplicate lists of the landowners were sent to the presidents or secretaries of the school districts, or the lists were checked by residents of the respective districts or other persons familiar with residents of the districts. Failure of the above sources to supply the necessary information necessitated direct communication with the property owner who was asked to designate his homestead. In some cases special forms were passed out to school children with the request that their parents fill in the indicated information and return to the teacher.

In all cases workers were directed to continue their work until they had obtained authentic information pertaining to the property owners and homesteads in each local school district.

Following the attainment of information relative to the property that landowners considered as their homesteads the alphabetical lists were revised to include only the homesteads with the name of the owner and the value of the property listed as the homestead.

These lists were transferred to work sheets on which the loss in school revenue for both the state three mill school tax and the local district school tax were determined in event of exemption of homesteads to the extent of both \$1,000 and \$2,500.

The totals for the various districts were determined and tabulated into county reports. These county tables were later tabulated into reports for the entire state.

II. FINDINGS OF THE SURVEY

The work sheets from the various counties were checked by the central office force after which they were referred to other workers for the purpose of making tabulations to indicate different phases of the situation with respect to homesteads of the state.

At various times during the survey, particularly just before the meeting of the General Assembly in January 1937, Progress Reports covering the data tabulated for all completed districts were made. These reports served as a basis for the legislation being prepared for the General Assembly. At the general election in November 1936 there was adopted an amendment to the Constitution of Arkansas providing for the exemption from all state taxes of homesteads up to one thousand dollars assessed value. The amendment provided that such exemption should not take place until funds to replace those to be lost by exemption had been provided from other sources. Consequently it was necessary to determine as accurately as possible the amount needed for the replacement funds. The preliminary findings of the survey were of value in making these calculations.

The consistency of the ratios of estimated loss from one Progress Report to another is shown by the following summary of the several Reports which gives the number of school districts completed and the estimated percentage of loss from the return of the three mill state school tax and local school tax on exemptions of both one thousand and twenty-five hundred dollars of assessed value:

Report No.	Districts Completed	Per Cent of State School Tax to be Lost by Exemption of		Per Cent of Local School Tax to be Lost by Exemption of	
		\$1,000	\$2,500	\$1,000	\$2,500
1	312	13.60	15.31	14.45	16.69
2	904	15.01	17.89	14.89	17.72
3	1,108	14.90	16.36	15.55	17.00
4	1,669	15.83	18.12	12.94	18.90
5	2,185	16.16	18.22	13.32	18.33
6	2,863	16.01	17.71	16.61	18.48
7	3,095	16.30	18.39	16.32	18.19
8	3,150	16.37	18.59	16.40	18.65

Number and Value of Homesteads

Arkansas in 1936 had a total of 171,441 homesteads of which 38,058, or 22 per cent, were in urban centers (cities of 2,500 or more population*), and of which 133,383, or 78 per cent, were in rural areas (Table I, Appendix).

Of the 171,441 homesteads in the state 23,667, or 14.15 per cent, were assessed at \$100 or less; 36,081, or 21.38 per cent, were assessed from \$101 to \$200; 29,198, or 17.25 per cent, from \$201 to \$300; 21,947, or 12.83 per cent, from \$301 to \$400 and 14,977, or 8.68 per cent, from \$401 to \$500.

*Since Eureka Springs is a city of the first class it was included in the urban centers although its population was less than 2,500.

Only 8.08 per cent of the 171,441 homesteads in the state were assessed at more than \$1,000. The land area of the 171,441 homesteads embraced 7,829,280 acres or an average of forty-five acres per homestead. These homesteads had an assessed valuation of \$77,035,313 or an average of approximately \$450 per homestead.

The number and percentage of homesteads in urban centers and their range in value is shown in Table II. The number of homesteads in the forty-nine cities of Arkansas ranged from none in Crossett to 7,266 in Little Rock. The entire urban property in Crossett belongs to a single corporation, as the result of which there are no homesteads. The range in value of urban homesteads is somewhat higher than in the state as a whole as is indicated by the following percentage distribution of homesteads according to value: 5.20 per cent ranged in value from \$1 to \$100; 9.60 per cent from \$101 to \$200; 10.23 per cent from \$201 to \$300; 10.58 per cent from \$301 to \$400; and 9.70 per cent from \$401 to \$500.

Assessed Valuation and School Taxes

Between 1929 and 1936 the total assessed valuation of property in Arkansas dropped from \$625,000,000 to approximately \$410,000,000. This drop in assessed valuation represents an approximate loss of \$645,000 in revenue from the state three mill tax for schools.

In addition to the reduction in assessments the Federal Government, through its resettlement and land use divisions, has taken many thousand acres of land from the assessment rolls. In some counties there has been a considerable increase in purchase of lands by corporations. Such factors as these make of the homestead situation a constantly changing condition.

The 1936 assessed valuation of urban property in the state was \$163,990,777 with the value of the rural property being \$248,987,893. Thus the total assessed value was \$412,978,670 *(Table III). Included within the \$1,000 and \$2,500 limits of valuation were homestead valuations of \$67,640,580 and \$76,792,675, respectively. These values represented of 16.37 and 18.59 per cent, respectively, of the total valuation of the State. Translating these ratios into losses, it is seen that an exemption of \$1,000 from the state three mill school tax (or all state property taxes) would result in a potential loss in revenue of 16.37 per cent. Extending the exemption to \$2,500 assessed valuation would increase the potential loss in revenue to 18.59 per cent.

The losses on \$1,000 exemption would range from 4.69 per cent in Crittenden county to 48.25 per cent in Van Buren county. On basis of \$2,500 exemption the range of potential loss would extend from 6.12 per cent to 48.25 per cent in the same counties. The ratio of exemptable property within \$1,000 limitation to the total assessed value in each county is shown in Figure I.

*This figure is greater than the final total of \$410,018,812 announced later by the Arkansas Corporation Commission because the Commission used the reports of the clerks instead of the assessors.

FIGURE I

RATIO OF EXEMPTABLE PROPERTY WITHIN \$1,000 LIMITATION TO ASSESSED VALUATION IN ARKANSAS COUNTIES

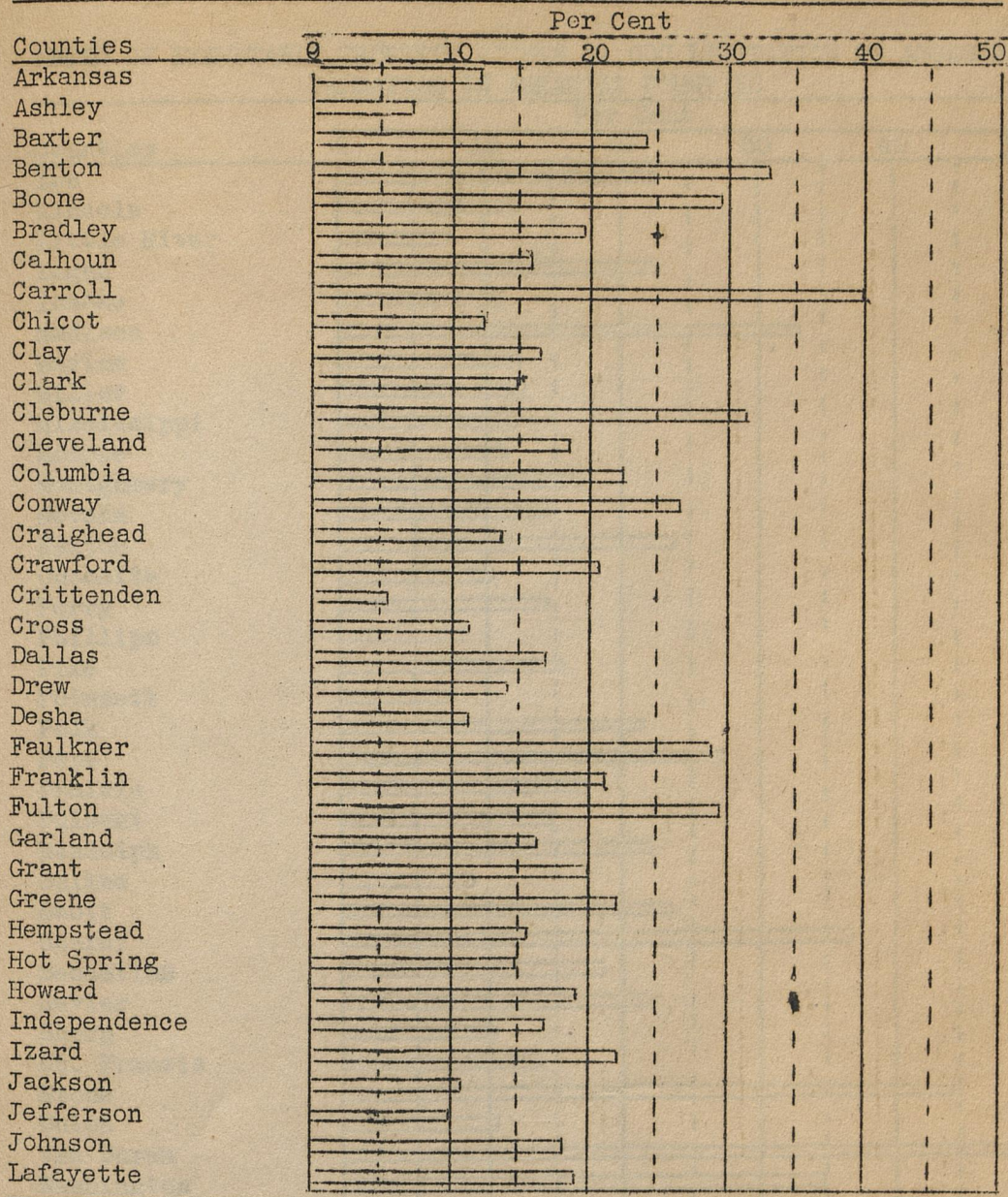


FIGURE I - CONTINUED

RATIO OF EXEMPTABLE PROPERTY WITHIN \$1,000 LIMITATION TO ASSESSED VALUATION IN ARKANSAS COUNTIES

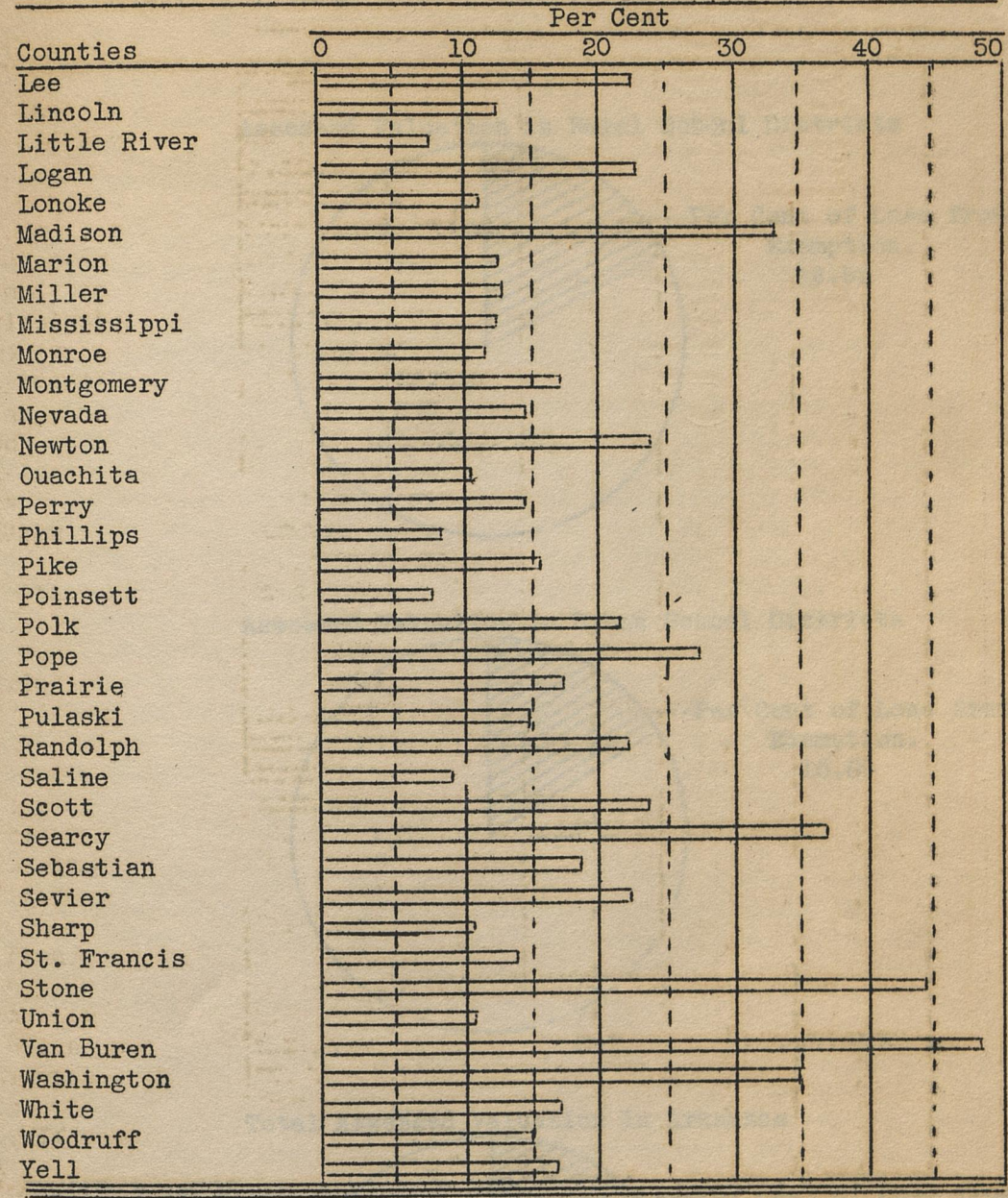
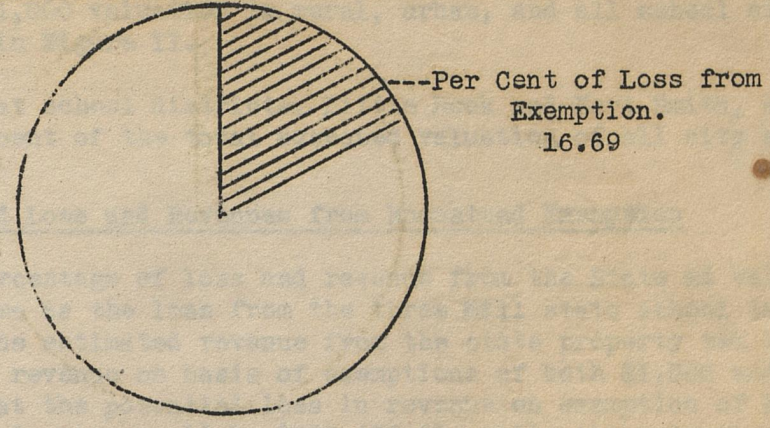


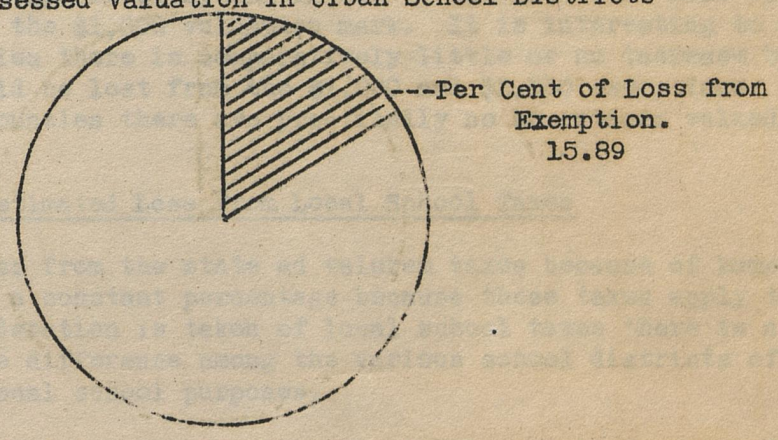
FIGURE II

PER CENT OF LOSSES IN ASSESSED VALUATION THAT WOULD RESULT FROM EXEMPTION OF HOMESTEADS UP TO \$1,000 VALUATION.

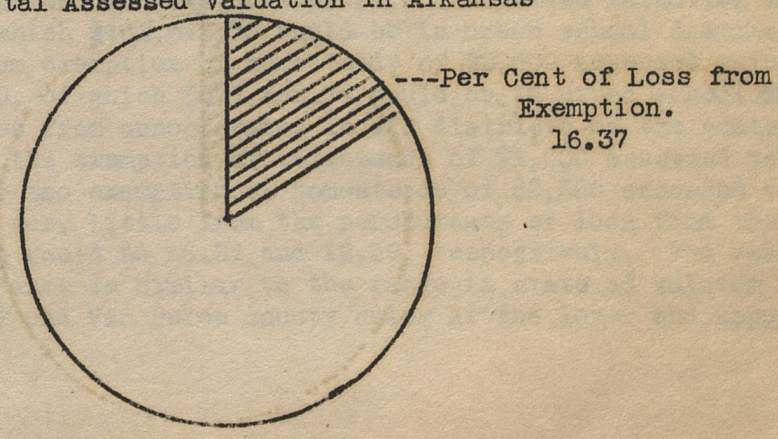
Assessed Valuation in Rural School Districts



Assessed Valuation in Urban School Districts



Total Assessed Valuation in Arkansas



According to Table III seven counties (Pulaski, Sebastian, Jefferson, Mississippi, Garland, Union and Washington) include approximately 34 per cent of the total assessed value of the state.

In city school districts the potential loss on \$1,000 exemptions would range from 0.61 per cent in the **Crossett** district to 29.62 per cent in the Harrison district. These cities would represent the extremes on exemptions of \$2,500 with percentages of 0.61 and 32.68, respectively (Table IV). The per cent of losses in assessed valuation that would result from exemption of homesteads up to \$1,000 valuation in rural, urban, and all school districts is shown graphically in **Figure II**.

The two wealthiest school districts, Little Rock and Fort Smith, contain approximately 40 per cent of the total assessed valuation of all city school districts.

Estimated Loss and Revenues from Homestead Exemption

Obviously the percentage of loss and revenue from the State ad valorem taxes would be the same as the loss from the three mill state school tax. In Table V is given the estimated revenue from the state property tax and the estimated loss in revenue on basis of exemptions of both \$1,000 and \$2,500. The estimates show that the potential loss in revenue on exemption of homesteads up to \$1,000 valuation would be \$588,473.05, while the potential loss on exemptions up to \$2,500 valuation would be \$668,087.23. The comparatively slight increase on the larger exemption is due to the fact that most of the homesteads fall below the \$1,000 valuation mark. It is interesting to note that in several counties there is comparatively little or no increase between the amounts which would be lost from the \$1,000 and \$2,500 exemptions. This is because in these counties there are practically no homesteads valued from \$1,000 to \$2,500.

Estimated Loss from Local School Taxes

The estimated loss from the state ad valorem taxes because of homestead exemptions represents a constant percentage because these taxes apply to all property. When consideration is taken of local school taxes there is a fluctuation due to the difference among the various school districts of millage rates voted for local school purposes.

It is estimated that the revenue from the local school taxes based on 1935 assessments would be \$6,970,530.13 (Table VI). The loss in revenue that would ensue from exemption of homesteads of \$1,000 assessed valuation would be \$1,143,658.01, of which \$462,343.33 would be in urban school districts. The potential loss from exemption of homesteads of \$2,500 assessed valuation would be \$1,300,382.20, of which \$576,395.74 would be in urban school districts. The percentages of loss from school taxes in all districts of the state would be 16.40 per cent for the exemption of homesteads of \$1,000 assessed valuation and 18.65 per cent for the exemption of homesteads of \$2,500 assessed valuation. These amounts vary little from the percentages of loss from the state ad valorem taxes which would be 16.37 and 18.59, respectively. The range of loss of local school taxes is similar to the range in state ad valorem taxes with Crittenden county and Van Buren county being at the lower and upper extremes, respectively.

In the city school districts of the state it was estimated that the revenue from local school taxes for 1936 would be \$2,951,833.98. calculations of the estimated loss from exemptions of homesteads of \$1,000 and \$2,500 valuations respectively indicated that the losses would be \$469,166.18 and \$483,719.26, respectively (Table VII). The percentage of loss on the \$1,000 valuation ranges from 10.61 per cent in the Crossett district to 29.62 per cent in the Harrison district with an average for the forty-nine districts of 15.89 per cent. When exemptions of \$2,500 are considered the average for the forty-nine districts is raised to 19.77 per cent with Crossett at the lower end of the scale with 0.61 per cent and Harrison at the upper end with a loss of 32.68 per cent.

Estimated Loss from the Three Mill State School Tax

The gross income from the state three mill school tax for 1936 is estimated at \$1,238,936.04 (Table VIII). An exemption of homesteads of \$1,000 valuation would decrease this amount \$202,921.74 while an exemption of \$2,500 valuation would decrease it \$230,378.02. This means that in case of homestead exemption of \$1,000 valuation there would be needed a total of \$202,921.74 to replace common school funds which would be lost through exemption. This figure is based upon gross taxes and does not consider commissions or delinquencies.

Estimated Revenue and Losses of Various State Funds

Because of the needs of the various agencies dependent upon ad valorem taxes it is important to ascertain the losses to these agencies that would result from exemption of homesteads. In some instances homestead exemption is predicated upon replacement from other sources of the funds lost by exemption.

An exemption of homesteads of \$1,000 valuation would result in a loss of \$588,473.38 in 1936 state taxes. Likewise an exemption of \$2,500 would result in a loss of \$668,087.23. The loss on each basis by the various state agencies sharing in the returns of the 8.7 mill ad valorem tax is shown in Table IX. The potential losses range from \$8,116.95 by the A. M. & N. College Fund to \$202,921.74 by the Common School Fund. Under an Exemption of \$2,500 valuation these losses would be \$9,214.22 and \$230,378.02, respectively.

Acreage in Homesteads

The 171,441 homesteads on the 1936 tax rolls embraced a total area of 7,833,280 acres, which represents an average of 45.7 acres per homestead (Table X). Since 38,058 of the Homesteads are in cities average only 0.37 acre, the average rural homestead comprises 58.6 acres.

The largest number of homesteads is in Pulaski county where the average size is 7.1 acres. The smallest number of homesteads is in Crittenden county where the average size is 30.3 acres. The range in average size of homesteads is from 7.1 acres in Pulaski county to 98.0 acres in Stone county. Other counties having large average sized homesteads are IZARD and FULTON, each 91.2 acres, VAN BUREN 90.2 acres, and BAXTER 85.8 acres. It is significant that these counties are all "hill" counties. Counties with small acreage include counties with considerable urban population such as Jefferson 15.8 acres, Sebastian 19.1 acres, and Union 26.2 acres.

The average homestead in the city school districts comprises 0.37 acres. Excluding Crossett which has no homesteads within the city, the smallest averages are found in McGehee and Newport in which the figures are 0.12 and 0.13 acres, respectively. Cities having the largest homesteads on the average are Paris and Springdale, with averages of 0.94 and 0.85 acres, respectively.

Probable Additional Losses

The estimates as to losses given previously in this report are estimated minimum direct losses that would ensue if all the homesteads on the 1936 tax rolls were exempted from taxation up to the valuations indicated.

The enactment of an effective homestead exemption law undoubtedly would result in a material increase in the number of homesteads.

Throughout the state varying amounts of properties are owned by insurance companies, real estate agencies, building and loan associations, and mortgage companies. It is possible that legal titles, to a large portion of these homes would be transferred to individuals who could claim the exemption. A further loss might follow as the result of the division of large estates. There is also the possibility of large amounts of rental property passing into the hands of owners and a division of large estates among the heirs before death of the owner in order that each heir might claim the exemption.

It would be practically impossible to estimate the extent of such losses, but any fund developed for replacement of taxes lost through homestead exemption should be flexible enough to make allowance for increased exemptions resulting from these sources.

III. HISTORY OF HOMESTEAD EXEMPTIONS

Since the beginning of taxation it has been comparatively easy to tax land and the improvements thereon because of the accessibility of such property and the difficulty involved in dodging the tax accessor and collector. As time progressed it was relatively easy to increase such taxes when additional revenues were needed.

In recent years there has developed the form of taxation known as the special tax. As these taxes have increased in scope and in amount of return there has developed a tendency to shift part of the tax burden from the property owner to these special taxes. This shift has been manifested in the form of a direct reduction of ad valorem taxes or by the relief of all or a part of the tax burden carried by owners of homesteads. The burden of the home owner has been increased during the depression as a result of which there has developed greater pressure for exemption of homesteads from taxation. This tendency has gained momentum as a result of a theory that "the homeowner should have greater security; that the home should be free from foreclosure through inability to pay taxes, free from economic storms and inviolate from financial or legal invasions".*

In addition to the endorsement of such a theory by those who would profit directly from the shifting of the tax burden has been the support of those who would stimulate a greater interest in home ownership because such a condition would affect their particular business.

The economic aspects of homestead exemption, pro and con, may be summarized as follows:

I. Justification and Benefits:

1. Justification: Tax reduction would give greater security to the average home owner.
2. Benefits: (a). Stimulus would be given to home ownership and consequent construction of new homes.
(b). There would be a direct saving to present and prospective home owners through tax reduction.

II. Adverse Effects:

1. The possibility of too liberal definition of homesteads and too lax enforcement of regulations pertaining to homestead exemption.
2. Possible loss in revenues by schools and eleemosynary institutions.
3. Increased land values which effect land owners.

Homestead Exemption in Other States

Up to the present time nine states have adopted legislation exempting homesteads from ad valorem taxation in varying amounts. These are as follows:

*State of Utah Investigating Committee of Utah Governmental Units "Report of the Sub-Committee on the Homestead Exemption Proposal and Taxation". Salt Lake City, 1936, Page 144.

Texas (Amendment to Constitution, August 26, 1933).
 Mississippi (March 19, 1934).
 Louisiana (November 6, 1934).
 Florida (May 29, 1934).
 Oklahoma (1936).
 North Carolina (1936).
 Alabama (1936).
 Arkansas (November 1936).
 Maine (1936).

Five other states have legislation pending or have ratified an amendment to the Constitution providing for exemption of homesteads by future legislation action. These states are Kansas, Georgia, Iowa, New Mexico, and Utah.

Two States, Minnesota and West Virginia, have adopted legislation, providing for a classification of property and either allowing a lower rate on the Homestead Classification or the assessment of homesteads at a lower percentage of real value.

Estimates of Loss in Arkansas and Other States

Surveys of the effect of homestead exemption have been made in several other states. The following table gives a comparison of the percentages of loss in assessed valuation on basis of exemption of homesteads to the value of \$1,000 and \$2,500, respectively:

State	Percentage of Loss from Exemptions of	
	\$1,000	\$2,500
Arkansas	16.37	18.59
Kansas	13.67	19.45
Oklahoma	10.30	15.10
Alabama	15.52	
Mississippi	9.00	
Utah	12.40*	25.50*

*These figures include exemption of personal property not to exceed \$300.00.

Bibliography

Kansas Legislative Council, Research Department, "Homestead Tax Exemption", Research Report No. 41, Topeka, 1936.

Oklahoma Tax Commission Research and Statistics Division, "An Analysis of the Effect of Homestead Tax Exemption in Oklahoma", Oklahoma City, 1936.

University of Alabama, Bureau of Business Research, "The Effects of the Proposal Homestead Exemption on Assessed Value and Revenue Receipts of Various Units of the State of Alabama", Mimeographed Series No. 6, University, Alabama, 1936.

State of Utah Investigating Committee of Utah Governmental Units, "Report of the Sub-Committee on the Homestead Exemption Proposal and Taxation", Salt Lake City, 1936.

IV. HOMESTEAD EXEMPTION IN ARKANSAS

The agitation for exemption of homesteads in Arkansas culminated in 1936 with the initiation and adoption at the general election of an Amendment (No. 22) to the Constitution of Arkansas Providing for the exemption of homesteads from certain state taxes.

The Amendment provided that the homesteads of every resident of the state whether married or unmarried be wholly exempted from all state taxes authorized or referred to in Section 8 of Article XVI of the Constitution of Arkansas up to \$1,000 assessed valuation. In Cases where the assessed valuation of the homesteads exceeds \$1,000 the exemption shall apply only to the first \$1,000 of assessed valuation. Amendment 22 further provided a minimum of \$1,000 and authorized and empowered the Legislature to increase the amount of exemption up to the maximum limit of \$2,500 from time to time. The General Assembly was directed to restore the funds to be lost by exemption of homesteads from some source other than by means of levy of any new form of tax, and to enact legislation to make the Amendment effective.

The Amendment was submitted by petition on June 30, 1936 at the General Election on November 3, 1936 the vote on the Amendment was; for, 86,788; against, 59,079. The Amendment was declared adopted by the Speaker of the House on January 12, 1937.

Act 247 of 1937 became the enabling act by which the purpose of the Amendment was to be achieved. The funds for restoring the losses to be incurred by homestead exemption are provided by Act 154 of 1937, the Retail Sales Tax Law, while the distribution of these funds is provided for by Act 242 of 1937.

ACT 247 of 1937

The following is a summary of the provision of Act 247 of 1937:

That the homestead, (land and improvements thereon, owned and occupied by the owner), shall be exempted from state ad valorem taxes (8.7 mills).

That if a parcel of land is owned by two or more persons and occupied by one or more, that part occupied by each may be claimed as a homestead if its value does not exceed the value of his undivided share.

That if two or more persons own two or more parcels of land, each person may establish that part occupied by him as a homestead if it does not have a value in excess of his undivided share.

That realty owned by husband and wife may be established as a homestead by either of them.

That if the owner of a homestead dies leaving a widow, the homestead becomes property of the widow, provided she has no separate homestead in her own right. Any minor children shall share the homestead with the widow until they reach the age of twenty-one, all the homestead goes to the widow whether she and the children reside on the homestead or not. If she dies the homestead shall be vested in any minor children.

The Corporation Commission is empowered to prescribe such regulations as it shall deem necessary to the proper enforcement of this act and assist assessment officers in its administration, granting to owners of homesteads the exemptions granted by the Constitution. All rules prescribed by the Commission shall, within ten (10) days after their promulgation and not less than

ten (10) days before their effective date, be published at least once in a daily newspaper having a general state-wide circulation. All rules of the Commission shall be printed in pamphlet form for free distribution.

Commission Regulations

Regulations adopted by the Corporation Commission include:

If husband and wife own property, either may, on their joint behalf, establish such property as a homestead.

Joint tenants may assert exemption claims, each to the part actually occupied by him, provided such part shall not exceed in value his undivided share.

Homestead means actual abode.

Assessors must make personal investigation of each homestead exemption application so far as possible.

Since the applicant must prove occupancy to obtain exemption and since only \$1,000 assessed valuation is exempt, no property owner may benefit from the law more than the state levy of 8.7 mills or \$8.70 per year.

The assessor shall investigate all claims for exemptions and shall make notation upon the tax books showing all approved homesteads exempt from state taxes and shall make investigation annually of each parcel exempted as a homestead and any parcel previously exempted which is no longer occupied as a homestead shall be restored to the tax books for taxation.

Five Types of Affidavits

Property owners must execute one of five types of affidavits approved by the State Corporation Commission. Copies of these affidavits have been sent to all assessors and property owners who may apply now for the exemption.

Types of affidavits are homestead, widow's homestead, guardian's, friend's for benefit of a minor and vendor's.

A person owning his own home may make the claim for exemption by filling out the homestead affidavit only.

A guardian may make the exemption claim but must execute both the guardian's affidavit and the homestead affidavit. A friend may execute the affidavit for a minor but also must execute the friend's affidavit. A widow may claim exemption by filling out the homestead and widow's affidavit.

If the property sought to be exempted is being bought by contract, the person applying for exemption must support his claim by execution of the homestead affidavit together with the execution by his vendor of the vendor's affidavit.

ACT 154 of 1937

The tax of two per cent on retail sales passed originally in 1935 was re-enacted with certain changes as Act 154 of 1937. The essential changes were the elimination of food and drug exemptions and in the allocation of the funds.

Section 9-A of Act 154, which deals with the remittance and distribution of funds provides that eight per cent of the sales tax monies collected up to \$500,000 each fiscal year, beginning with the calendar year 1938 be paid into the Homestead Exemption Fund to be used to replace monies heretofore accruing to the different funds from homestead taxes and to be distributed according to the statutes on that subject.

ACT 242 of 1937

Statutory provision for the distribution of the monies accruing to the Homestead Exemption Fund is found in Section 10 of Act 242 of 1937 which reads as follows:

"Section 10. With respect to the distribution of the sales tax under the new proposed measure, the 8 per cent allowed to replace losses from homesteads exemptions shall be applied to the following funds which participate in the millage tax; Confederate Pension Fund, .351; State Sinking Fund, .035; Charities Fund, .211; Vocational Education Fund, .035; A. M. & N. (Negro) College Fund, .021; The Four Agriculture College Funds, .026 each, and the School Supervision Fund, .032. This shall not, in any way, effect the additional provisions for distributions of the tax, but such provisions as are more clearly defined herein shall be effective immediately or at such time as the sales tax measure becomes a law".

It will be noticed that no mention is made of the replacement of funds to be lost by the State Common School Fund through losses resulting from exemptions of payments on the state three mill school tax. It was generally accepted by the members of the General Assembly that the Changes in the sales tax would increase the funds accruing to the schools thus offsetting the loss resulting from the exemption of homesteads.

ADDENDA

AMENDMENT NO. 22

An Amendment to Provide for an Exemption of Homesteads from Certain State Taxes.

Section 1. The homestead of each and every resident of the State, whether or not such resident be married or unmarried, male or female, shall be wholly exempt from all State taxes authorized or referred to in Section 8 of Article XVI of the Constitution of Arkansas in all cases where such homestead does not exceed the assessed valuation of One Thousand Dollars (\$1,000.00). Where the assessed valuation of such homestead exceeds One Thousand Dollars (\$1,000.00), this exemption shall apply to the first One Thousand Dollars (\$1,000.00) of such valuation.

Section 2. Within a maximum limit of Two Thousand Five Hundred Dollars (\$2,500.00) and a minimum limit of One Thousand Dollars (\$1,000.00), the legislature is hereby authorized and empowered from time to time to fix the amount of the exemption hereby provided.

Section 3. It is hereby made the duty of the legislature, and the legislature is hereby directed:

(a) Fully and completely to replace or restore any and all funds which will or may be eliminated, diminished or otherwise affected hereby or hereunder; but the legislature shall not, in order to accomplish that purpose, im-

pose or levy any new form of tax;

(b) To enact, without unnecessary delay, all legislation necessary and sufficient to make this amendment in all respects effective and workable.

Section 4. Nothing herein shall ever be construed, applied or administered so as to impair any right of any holder of any bond, note or other obligation heretofore issued or assumed by the State and now outstanding; but this amendment shall in every respect be construed, applied and administered so as fully to protect all the legal rights of all such holders.

Section 5. After and as soon as, and not before, the legislature shall have fulfilled the requirements of section three hereof, this amendment or any legislation enacted in pursuance of section 2, shall be in full force and effect.

(Initiative petitions for the above proposed Constitutional Amendment were filed in the office of the Secretary of State on the 30th day of June, 1936.)

Voted upon at the General Election November 3, 1936. Returns: For, 86,788; against, 59,079. Declared adopted by the Speaker of the House, January 12, 1937.

ACT 247 OF 1937

ACTS OF THE FIFTY-FIRST GENERAL ASSEMBLY OF THE STATE OF ARKANSAS

AN ACT REGULATING THE DETERMINATION OF EXEMPTIONS IN RESPECT OF PROPERTIES OCCUPIED AS HOMESTEADS; THE PROCEDURE TO BE FOLLOWED IN RELATION TO THE DETERMINATION OF SUCH EXEMPTIONS; PRESCRIBING PENALTIES; DEFINING THE DUTIES OF ASSESSING AND TAXING OFFICERS; AND FOR OTHER PURPOSES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

Section 1. Wherever employed herein the following terms shall have the following meanings, unless the context shall clearly show otherwise;

- (a) The word "realty" wherever employed herein shall mean and refer to land and all improvements situate thereon or attached thereto.
- (b) The word "residence" means an actual abode, fixed for a time for business or other purpose, although there may be an understanding or intention all the while to return at some time or other to an established or principal domicile or home.
- (c) The words "state taxes" refer to and include all taxes now or hereafter laid, levied or imposed under or in pursuance of authority conferred by Section 8 of Article XVI of the Constitution.
- (d) The word "constitution" wherever employed herein refers to the constitution of the State of Arkansas.
- (e) The words "assessed valuation" wherever employed herein mean and refer to the valuation at which either the property owner or the duly constituted taxing authority may have placed or may place the given property upon the county assessment books.

(f) The words "occupied" and "Occupancy" wherever used herein shall refer not to any form of constructive occupancy but only to actual occupancy.

(g) The words "State Corporation Commission" or "Corporation Commission" or "Commission" when employed herein mean and refer to the commission created by Act No. 12 of the General Assembly of the year 1933, being an act entitled "An Act To Create The Corporation Commission, To Define Its Powers, and for Other Purposes" and approved February 3, 1933.

Section 2. Except as hereinafter expressly provided, in order that realty may be or become a homestead within the purview of this Act and of the amendment to the constitution which relates to the exemption of homesteads from state taxes, it is and shall be necessary that such realty be in good faith occupied by him who is the sole owner of it.

Section 3. If a parcel of realty be occupied by one or more of two or more persons who own the entire parcel either as joint tenants or as tenants or as tenants in common, the part or portion of such realty occupied by each of such owners may be established as his homestead; provided, however, that no such owner shall ever be authorized or permitted to establish as his homestead a part or portion of such realty having a value in excess of the value of his undivided share of such parcel.

Section 4. If two or more persons own two or more parcels of realty as joint tenants or as tenants in common, each of such persons may, if occupying one of such parcels, establish as his homestead the parcel so occupied by him; provided, however, that no such person shall ever be authorized or permitted to establish as his homestead a parcel having a value in excess of the value of his undivided share of the entire number of parcels so owned jointly or in common by him and his co-owners.

Section 5. If husband and wife own realty by the entirety, either of them may, upon their joint behalf, establish such realty as a homestead.

Section 6. If the owner of a homestead die leaving a widow but no children and said widow has no separate homestead in her own right, the homestead of the deceased shall be the homestead of the widow for and during her natural life; provided, that if the owner leave children, one or more said child or children shall share the homestead with said widow till each such child arrives at twenty-one (21) years of age -- each child's right to cease at twenty-one (21) years of age and his share to go to the younger children and then all to the widow -- and provided that said widow or children may reside on the homestead or not; and in case of the death of the widow all of said homestead shall be vested in the minor children of the deceased.

Section 7. The Corporation Commission is hereby authorized, empowered and directed, without delay to prescribe and promulgate such rules and regulations, not inconsistent herewith, as it shall find and deem necessary or convenient to the proper enforcement of officers of all decisions and determinations, and the doing of all matters and things pertaining to the administration, of this Act and the granting to the owners of homesteads of the exemptions provided by the constitution. All rules and regulations prescribed or promulgated by the Arkansas Corporation Commission shall, within ten (10) days after their promulgation and not less than ten (10) days before the date upon which they become effective, be published at least once in a daily newspaper having a general statewide circulation. All rules

and regulations of the Arkansas Corporation Commission shall be printed in pamphlet form and copies thereof shall continuously be in hand for gratuitous public distribution.

Section 8. The burden of establishing the exempt character of property claimed as a homestead shall rest upon him who asserts such exempt character.

Section 9. Any person seeking exemption of real estate from taxation, upon the ground that it constitutes a homestead, shall make, subscribe, swear to and file with the assessor of the county in which such realty may be situate his affidavit setting forth:

- (a) An accurate description of the lands claimed as exempt;
- (b) An accurate description of the improvements thereon;
- (c) The assessed valuation of lands and, separately, the assessed valuation of improvements the exemption of which is sought;
- (d) Whether or not he is the owner of said lands and said improvements;
- (e) The person from whom, the date when and the consideration for which he acquired said lands;
- (f) The aggregate amount expended by him in making improvements subsequent to the date of the acquisition of said lands;
- (g) Whether he is married or the head of a family or unmarried;
- (h) Whether he does, in good faith, actually occupy said lands and said improvements as his homestead; and whether his spouse (if he be a married person) and/or his family (if he be an unmarried person but the head of a family) also actually occupy said land;
- (i) If affiant's spouse or family occupy lands, other than those described in the affidavit, situate in the same county as such lands or in another county of this state that have been, and at the time of the making of the affidavit are, exempted from taxation as a homestead, an accurate description of such lands;
- (j) If affiant, at the time of the making and filing of this affidavit, is purchasing or otherwise acquiring said lands and/or improvements under any contract or agreement requiring or permitting the payment of the purchase price, either in installment or upon a date or dates subsequent to the date of the making and filing of such affidavit that he is actually and in good faith purchasing the property and that the contract or agreement is not a subterfuge or device for procuring the exemption from taxation of the land described in the affidavit.

Section 10. If the person claiming lands or improvements as exempt upon the ground that they are a homestead, is acquiring the title of such lands or improvements, or any part thereof, under a contract or agreement requiring or permitting payment in installments or at or upon a date or dates, subsequent to the date of the making and filing of the affidavit required by Section 9 hereof, the person or persons from whom such affiant may be acquiring such lands or improvements and all other persons who have any interest in any of said lands or improvements or whose names appear upon the records of said county as being the owners of any interest in said lands or improvements shall make, subscribe, swear to and file with the assessor an affidavit stating that the person claiming said lands and improvements as exempt is, in truth and in fact, purchasing the same and that the contract or agreement for the purchase thereof by said claimant is not a subterfuge or device for effecting the exemption of said lands from taxation.

Section 11. All claims for exemption, affidavits relating to such claims and other papers filed with or furnished to the assessor of any county of this state by any person claiming any lands or improvements as a homestead and therefore as exempt under the constitution and laws of this state shall be by the assessor stamped or marked "filed" and at such time the assessor shall show thereon the date of filing and shall sign such notation. All such claims, affidavits and papers shall thereupon be and shall permanently remain a part of the records of the office of such assessor and shall be public property.

Section 12. As rapidly as possible after the filing of any claim for exemption, the assessor shall be investigation ascertain all possible facts having relation to the homestead character of the lands and improvements described in the application. If, after the making of such an investigation, he determine that the property is, in fact and in good faith, the homestead of the person claiming it as such, he shall make or cause to be made upon the assessment book a notation showing the fact that the property is a homestead and is, therefore, exempt from state taxes and at the same time he shall cause the figures representing the assessed valuation of the property;

(a) If the assessed valuation be One Thousand Dollars (\$1,000.00) or less, to be placed in a separate column of the assessment book, which column shall carry the heading "Realty Exempt Because Homestead", and against the valuations in it no state taxes shall be charged, levied or collected;

(b) If the assessed valuation exceed One Thousand Dollars (\$1,000.00), to be divided into two amounts, on being One Thousand Dollars (\$1,000.00) and the other being the difference between the total assessed valuation and said sum of One Thousand Dollar (\$1,000.00) and the amount representing the excess valuation to be placed in the said column carrying the column heading "Realty Exempt Because Homestead" and the excess to be entered in another column of the assessment book stating and representing that portion of the valuation subject as well to state taxes as to other taxation.

Section 13. Any taxpayer of the state desiring to resist an application for the exemption of any parcel of realty from state taxes may make himself a party to the proceeding before the assessor by filing with the assessor an intervention, verified under oath, setting up the facts which he believes render the property subject to state taxes; and thenceforth the person filing such intervention shall be for all intents and purposes a party to such proceeding.

Section 14. Any person who shall have filed before an assessor an application for exemption of realty from state taxes, or any person who may have become a party to any preceeding instituted by means of or relating to any such application may, by filing an application setting forth that he takes the appeal therein prayed for not for the purpose of delay but solely that justice may be done, make an appeal for the action of the assessor to the Equalization Board of the county; and any party feeling himself aggrieved by the action of the Equalization Board in respect of any such proceeding may, by filing a similar petition verified by his oath, take an appeal to the County Court; and thence to the Circuit Court by similar action; and thence to the Supreme Court of the state by similar action. Any person taking any such appeal shall, before any such appeal shall be granted, cause to be executed and filed with the assessor or the secretary of the Equalization Board or the clerk of the court from which any such appeal shall be

taken, a bond conditioned that if he fail to prosecute such an appeal to a conclusion or if upon the appeal the decision be against him, he will pay all costs of the appeal and will reimburse the person seeking the exemption of the property all costs, taxes and expenses which, by reason of the appeal, he shall have been wrongfully compelled to pay or expend.

Section 15. Annually, the assessor of each county of the state shall investigate the status of each parcel of land in respect of which exemption shall have been allowed hereunder. Each parcel which he shall find and determine shall have ceased actually to be occupied as the homestead of the homestead of the owner, he shall cause to be restored to the assessment books for taxation as if no such exemption had ever been granted and thenceforth such property shall, until and unless it shall again become a homestead and shown in the manner hereinabove set out to be exempt from state taxes, be assessed and taxed as other non-exempt lands.

Section 16. Any person who shall, for the purpose of procuring the exemption of any property from state taxes or from exemption for state taxes, make, swear to or file with any assessor any false statement, application or affidavit or who shall make before any assessor or Equalization Board of any court and false or fraudulent statements shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished by fine in any amount not less than double the amount of state taxes payable in respect of the valuation for which exemption shall be sought and not more than One Thousand Dollars (\$1,000.00).

Section 17. Each part and portion of this Act shall be deemed to be separable and separate from each and every other part and portion. If any part or portion of this Act shall be held or declared unconstitutional or otherwise invalid, such finding or holding shall not affect any other part or portion of this Act.

Section 18. Nothing contained herein shall ever be construed or administered so as to destroy, impair or adversely affect the rights of any holder or holders of any bond, note or other obligation of the State of Arkansas.

Section 19. All laws and parts of laws in conflict herewith are hereby repealed.

Section 20. It is hereby found and declared that the legislature, without imposing or levying any new form of tax, has fully and completely replaced and restored any and all funds which will or may be eliminated, diminished or otherwise affected by the granting of exemptions in respect of homesteads or by or under the constitutional amendment to provide for the exemption of homesteads from certain state taxes, adopted at the General Election held November 3, 1936; that the legislature has, in all respects, fulfilled the requirements of said constitutional amendment; and that said amendment is, therefore, now in full force and effect.

Section 21. Nothing contained in this act shall apply to or affect, or be construed or administered so as to apply to or affect, any taxes payable during the calendar year 1937 or any assessments upon which any taxes for that year are imposed, calculated or based; but this act shall apply to taxes payable during the year 1938 and subsequent years, and, subject to such rules and regulations as shall from time to time be promulgated by the

Corporation Commission hereunder, all assessing and taxing officers shall, at all times that will not substantially hinder or interfere with the due and regular collection of taxes, permit to be done or taken by any taxpayer any act or step necessary and appropriate to the obtaining, in respect of any property owned by him, any exemption from taxes payable during the calendar year 1938 or any subsequent year to which he or it may be entitled under said constitutional amendment or the act.

APPROVED: March 13, 1937.

No. _____

HOMESTEAD AFFIDAVIT

Filed in my office this the _____ day of _____

STATE OF ARKANSAS)

) ss.

19 ____.

County of _____)

County Assessor

I (we)

.....
Street Address

.....
City or Town

Arkansas, do hereby apply to, Assessor of.....County for HOMESTEAD EXEMPTION as provided under Amendment No. 23 to the Constitution of Arkansas of 1874; said amendment having been duly declared adopted on the 11th day of January, 1937, and in conformity with Act 247 of the General Acts of the General Assembly of the State of Arkansas for the year 1937; do hereby SWEAR and AFFIRM as follows, to-wit:

(A) That I (we) am (are) a citizen.. of the United States and a resident.. of the State of Arkansas, and I (we) am (are) purchasing the following described real property

situated in, County, Arkansas, to-wit:
and that I (we) claim said property as my (our) HOMESTEAD. That I (we) own said property by virtue of deed (contract) dated the..... day of 19.....

Recorded in Deed Book, at page.....County, Arkansas.
(If claimed under contract, give name of your vendor and Deed Book and page where His ownership is reflected.....Deed Book..... at page.....County, Arkansas.

(B) That the following improvements are located on said real property, to-wit:

(C) That the assessed valuation of the real property proper is \$.....; that the assessed valuation of the improvements situated thereon is \$.....

(D) That I (we) am (are) the owner.. of said real property and improvements.

(E) That I (we) purchased same from, on the day of 19....., for the total consideration of \$..... If any additional consideration, other than cash, was paid, so state.

(F) That subsequent to purchasing said property I (we) have expended in making improvements thereon, the total sum of \$.....

(G) That I (we) am (are) married, single, head of a family. If the head of a family, give the names, ages and addresses of your dependents;

(H) That I (we) actually and in good faith OCCUPY said real property and improvements situated thereon as my (our) HOMESTEAD and my (our)..... (wife, if married).....(dependents, if head of a family), actually occupy said real property and improvements with me (us).

To be answered ONLY if purchasing under contract. REAL PROPERTY claimed as a homestead.

(J) That I (we) am (are) purchasing said real property and improvements under contract; that the purchase price, as of this date, has not been paid in full, a balance of approximately \$..... being now due and unpaid thereon. (If purchase price is paid in full but deed not tendered, state why.....)

But that I (we) am (are) actually purchasing said real property and improvements in good faith for a HOMESTEAD and that said contract is not a subterfuge or device employed to secure exemption.

I (we), the undersigned, make this affidavit under oath with the full knowledge of the penalties for false statement prescribed by Section 16 of Act 247 of 1937.

WITNESS my (our) hands and seals this the day of..... 19....

.....(Seal)

.....(Seal)

State of Arkansas)
County of _____) ss.

Subscribed and sworn to before me this the _____ day of _____

19 _____

(Seal)
My commission expires:

Notary Public, County Clerk, etc.

Filed in my office this the _____ day of _____ 19____

County Assessor

WIDOW'S HOMESTEAD AFFIDAVIT

STATE OF ARKANSAS)
County of _____) ss.

I,.....of.....
Name Street Address
.....City or Town.....County, Arkansas, in order to secure HOME-
STEAD EXEMPTION under the laws of the State of Arkansas; do hereby SWEAR and
AFFIRM that I am the lawful widow of
deceased, who died on theday of19....

That during his lifetime he was the owner and claimed as his HOMESTEAD the following described real property with the improvements thereon and attached thereto, situated in.....County, Arkansas, to-wit:

That I have and claim no other or separate HOMESTEAD.
That my husband,.....left surviving him as his sole heirs at law the following named persons whose respective ages, as of this date, appear opposite their names herein below, to-wit:

I, the undersigned, make this affidavit under the oath with the full knowledge of the penalties for false statement prescribed by Section 16 of Act 247 of 1937.

WITNESS my hand and seal this theday of19.....
.....(Seal)

State of Arkansas)
County of _____) ss.

Subscribed and sworn to before me this the _____ day of _____ 19____

Notary Public, County Clerk, etc.

(Seal)

My commission expires:

No. _____

Filed in my office this the _____ day of _____ 27

19 _____

County Assessor

GUARDIAN'S AFFIDAVIT FOR BENEFIT OF MINOR

STATE OF ARKANSAS)
County of _____) ss.

I, _____, of _____
Name Street Address
_____ County, Arkansas; in order to secure
City or Town

HOMESTEAD EXEMPTION under the laws of the State of Arkansas, for _____
_____ Minor.; do hereby SWEAR
and AFFIRM that I am the duly qualified and acting GUARDIAN of the following
named minor., to-wit; (Give names and ages)

That as such Guardian, I have executed this day an HOMESTEAD AFFIDAVIT for
and in his (her) (their) behalf.

That his (her) (their) father (mother) died on the _____ day of _____
19_____, being seized of the following described real property and improv-
ements lying and being situated in _____ County, Arkansas, to-
wit:

That said minor.. actually OCCUPY said property and improvements.

I, the undersigned, make this affidavit under oath with the full knowledge of
the penalties for false statement prescribed by Section 16 of Act 247 of 1937.

WITNESS my hand and seal this the _____ day of _____ 19____.

_____(Seal)

State of Arkansas,)
County of _____) ss.

Subscribed and sworn to before me this the _____ 19____

Notary Public, County Clerk, etc.

(Seal)
My commission expires: _____

No. _____

Filed in my office this the _____ day of _____ 28

19 _____

County Assessor

AFFIDAVIT FOR BENEFIT OF MINOR

STATE OF ARKANSAS)
) ss.
County of _____)

That, Iof.....
Name Street Address

.....County, Arkansas; in order to se-
cure HOMESTEAD EXEMPTION under the laws of the State of Arkansas for.....

.....minor.., do hereby SWEAR and AFFIRM that I am the.....
(uncle, aunt, nephew, neice, cousin, personal representative, agent) of the follow-
ing named minor.., to-wit: Give names and ages:

That as suchI have this day executed an HOMESTEAD AFFIDA-
VIT for and in his (her) (their) behalf.

That his (her) (their) father (mother) died on theday of.....
19....., being seized of the following described real property and improve-
ments lying and being situated in.....County, Arkansas, to-wit:

That said minor.. (minors do) do not actually OCCUPY said property and impro-
vements. I, the undersigned, make this affidavit under oath with the full
knowledge of the penalties for false statement prescribed by Section 16 of
Act 247 of 1937.

WITNESS my hand and seal this theday of19...
..... (Seal)

State of Arkansas)
) ss.
County of _____)

Subscribed and sworn to before me this the.....day of....., 19....

(Seal)
My commission expires:

Notary Public, County Clerk, etc.

No. _____

Filed in my office this the _____ day of _____

19 _____

County Assessor

VENDOR'S AFFIDAVIT

WHERE REAL PROPERTY AND IMPROVEMENTS SOUGHT TO BE MADE EXEMPT UNDER HOMESTEAD AMENDMENT ARE BEING PURCHASED BY CONTRACT, THE VENDOR SHALL EXECUTE THE FOLLOWING AFFIDAVIT.

STATE OF ARKANSAS)
County of _____) ss.

I (we)
Name or Names of Vendor

.....
Street Address City or Town

County,.....; in order to enable (Purchaser and applicant for exemption) to secure HOMESTEAD EXEMPTION under the laws of the State of Arkansas, do hereby SWEAR and AFFIRM that I (we) have, by contract dated theday of19... agreed to sell unto the said.....for the total purchase price of \$.....of which the sum of \$.....Has been paid as of this date, leaving a balance of \$.....now due and unpaid, the following described real property, together with all improvements situated thereon and attached thereto, situated in.....County, Arkansas, to-wit:

To the best of my (our) knowledge and belief the said..... (Purchased and applicant for exemption) is in truth and in fact PURCHASING said real property and improvements for a HOMESTEAD and not as subterfuge or device for the purpose of effecting the exemption of said real property and improvements from taxation, nor have I (we) entered into any scheme to enable me (us) to evade taxation.

VENDOR'S AFFIDAVIT (continued)

I, (we) the undersigned, make this affidavit under oath with the full knowledge of the penalties for false statements prescribed by Section 16 of Act 247 of 1937.

WITNESS my hand and seal this theday of19.....

.....(Seal)

.....(Seal)

State of Arkansas,)

) ss.

County of _____)

Subscribed and sworn to before me this the.....day of.....19....

Notary Public, County Clerk, etc.

(Seal)

My commission expires:

APPENDIX

TABLE I
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

Range	ARKANSAS			ASHLEY			BAXTER			BENTON			BOONE		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100		76	76	337	337	337	298	298	298	9	558	567	55	420	475
101-200	12	253	265	510	510	510	273	273	273	24	1001	1025	48	475	523
201-300	19	200	219	306	306	306	256	256	256	43	1013	1056	77	355	432
301-400	27	182	209	170	170	170	139	139	139	64	948	1012	86	266	352
401-500	50	120	170	110	110	110	106	106	106	58	763	821	71	154	225
501-600	41	90	131	40	40	40	66	66	66	55	520	575	56	92	148
601-700	33	74	107	14	14	14	34	34	34	32	357	389	31	51	82
701-800	59	59	118	23	23	23	36	36	36	24	382	406	33	47	80
801-900	27	30	57	13	13	13	22	22	22	14	183	197	14	24	38
901-1000	35	34	69	13	13	13	22	22	22	14	215	229	32	22	54
1001-1100	15	20	35	4	4	4	9	9	9	7	78	85	7	7	14
1101-1200	20	27	47	4	4	4	11	11	11	5	98	103	10	10	20
1201-1300	7	23	30	1	1	1	8	8	8	6	53	59	9	5	14
1301-1400	10	23	33				8	8	8	3	30	33	8	6	14
1401-1500	10	17	27	1	1	1	6	6	6	1	50	51	6	7	13
1501-1600	9	14	23	2	2	2	3	3	3		20	20	3	2	5
1601-1700	5	19	24				1	1	1	1	17	18	2	1	3
1701-1800	2	19	21	3	3	3				1	21	22	4	3	7
1801-1900		11	11				1	1	1		7	7	1		1
1901-2000	2	20	22				1	1	1	1	22	23	3		3
2001-2100		10	10								6	6	1		1
2101-2200		5	5				1	1	1		1	1		1	1
2201-2300	1	5	6	1	1	1	1	1	1		2	2			1
2301-2400	1	5	6								3	3	1	2	3
2401-2500		6	6	1	1	1	1	1	1		4	4	1		1
2501-3000	1	10	11				2	2	2		8	8			
3001-3500	1	2	3								5	5			
3501-4000							1	1	1		1	1			
4001-4500											2	2			
4501-5000															
5001&Over		1	1							1	1	1		1	1
Totals	387	1355	1742	1553	1553	1553	1306	1306	1306	363	6368	6731	559	1951	2510
Per cent	22	78	100	100	100	100	100	100	100	5	95	100	22	78	100

TABLE I - Continued
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

Range	BRADLEY			CALHOUN			CARROLL			CHICOT			CLARK		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
1-100	101	114	215		257	257		126	126	29	135	164	37	219	256
101-200	181	425	606		418	418	7	520	527	78	173	251	67	426	493
201-300	114	285	399		266	266	16	515	531	49	187	236	65	364	429
301-400	96	211	307		165	165	29	373	402	23	130	153	45	243	288
401-500	65	145	200		137	137	32	312	344	23	118	141	41	171	212
501-600	42	84	106		117	117	17	188	205	21	59	80	35	97	132
601-700	31	32	63		23	23	12	103	115	13	56	69	24	46	70
701-800	43	17	60		12	12	25	119	144	23	68	91	69	23	92
801-900	21	10	31		1	1	9	46	55	4	56	60	21	14	35
901-1000	27	7	34		2	2	13	73	86	11	26	37	34	6	40
1001-1100	6	1	7					13	13	1	12	13	5	5	10
1101-1200	5		5		1	1	7	16	23	5	15	20	4	8	12
1201-1300	13		13		1	1		17	17	2	13	15	8		8
1301-1400	2	1	3		1	1		11	11	1	4	5	4		4
1401-1500	15	1	16				2	18	20	2	11	13	18		18
1501-1600								7	7	4	5	9	6	2	8
1601-1700	2	1	3					4	4	1	1	2	3		3
1701-1800							1	3	4	1	2	3	9		9
1801-1900								1	1	1	1	1	2		2
1901-2000	3		3				1	1	2	3	3	6	13		13
2001-2100	1		1					1	1			1	1		1
2101-2200	2		2					2	2	1		1			
2201-2300	2		2								1	1	5		5
2301-2400											1	1			
2401-2500	5		5								4	4	2		2
2501-3000							1	1			1	1	3		3
3001-3500													5		5
3501-4000													2		2
4001-4500													1		1
4501-5000															
5001&Over													3		3
Totals	777	1304	2081	1401	1401	171	2470	2641	295	1082	1377	532	1624	2156	
Per cent	37	63	100	100	100	6	94	100	21	79	100	25	75	100	

TABLE I - Continued
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

Range	CLAY			CLEBURNE			CLEVELAND			COLUMBIA			CONWAY		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
1-100	246	246		412	412		81	81		20	182	202	27	469	496
101-200	434	434		599	599		274	274		27	514	541	33	762	795
201-300	330	330		451	451		274	274		33	327	360	64	635	699
301-400	325	325		222	222		192	192		23	411	434	83	379	462
401-500	142	142		82	82		213	213		23	241	264	96	256	352
501-600	95	95		43	43		101	101		27	122	149	57	142	199
601-700	60	60		17	17		22	22		18	218	236	54	67	121
701-800	81	81		17	17		11	11		38	54	92	30	38	68
801-900	33	33		5	5		8	8		23	27	50	19	27	46
901-1000	32	32		7	7		3	3		33	32	65	23	18	41
1001-1100	7	7								7	15	22	3	11	14
1101-1200	23	23		2	2		2	2		6	14	20	13	4	17
1201-1300	8	8		1	1					23	11	34	8	4	12
1301-1400	3	3								6	3	9	4	3	7
1401-1500	10	10		1	1		1	1		22	7	29	2	2	4
1501-1600	8	8		1	1					11	4	15	1	4	5
1601-1700	1	1		1	1					3	2	5			
1701-1800	3	3								12	4	16	4	1	5
1801-1900											3	3	1	1	2
1901-2000	6	6					1	1		15	1	16	4	5	9
2001-2100	1	1		1	1									2	2
2101-2200	2	2								2	2	4	1	1	2
2201-2300										2	1	3	1		1
2301-2400	1	1								3	3	6	1	2	3
2401-2500	3	3								9	2	11	2		2
2501-3000													1	2	3
3001-3500														2	2
3501-4000													1	1	2
4001-4500															
4501-5000															
5001&Over															
Totals	1854	1854		1862	1862		1183	1183		386	2197	2583	533	2838	3371
Per cent	100	100		100	100		100	100		15	85	100	16	84	100

TABLE I - Continued
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

Range	CRAIGHEAD			CRAWFORD			CRITTENDEN			CROSS			DALLAS		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	3	117	120	28	452	480	120	120	57	127	184	124	200	324	
101-200	12	302	314	67	551	618	140	140	70	230	300	92	396	488	
201-300	28	318	346	70	412	482	84	84	59	185	244	65	316	381	
301-400	37	256	293	76	252	328	57	57	41	184	225	42	167	209	
401-500	38	198	236	58	149	207	67	67	22	107	129	32	125	157	
501-600	38	260	298	45	98	143	80	80	19	83	102	23	42	65	
601-700	18	76	94	50	75	125	33	33	9	42	51	26	15	41	
701-800	55	92	147	56	60	116	42	42	16	55	71	17	2	19	
801-900	21	30	51	35	32	67	24	24	11	20	31	4	2	6	
901-1000	41	50	91	29	43	72	40	40	17	31	48	16		16	
1001-1100	5	16	21	5	9	14	15	15	1	6	7	3	1	4	
1101-1200	11	63	74	9	9	18	36	36	7	17	24	3		3	
1201-1300	29	12	41	9	12	21	10	10	4	13	17	10		10	
1301-1400		7	7	8	5	13	5	5		1	1	1		1	
1401-1500	42	5	47	7	9	16	7	7	7	8	15	5		5	
1501-1600	5	7	12	5	5	10	12	12	1	8	9	3		3	
1601-1700	1	3	4	2	2	4	5	5		3	3	2		2	
1701-1800	8	8	16	4	4	8	8	8	3	4	7	4		4	
1801-1900	1		1				2	2				1		1	
1901-2000	16	3	19	3	2	5	14	14	2	1	3	3	1	4	
2001-2100		1	1				7	7				1	1	2	
2101-2200	3	3	6	1		1	2	2		2	2				
2201-2300	5	2	7	1	1	2			1	1	2				
2301-2400	2	12	14	2		2				3	3	1		1	
2401-2500	20	1	21	2		2	26	26	3	2	5				
2501-3000					2	2	28	28		5	6				
3001-3500					1	1			2		2				
3501-4000															
4001-4500															
4501-5000									1		1				
5001&Over															
Totals	439	1842	2281	572	2185	2757	864	864	354	1138	1492	478	1268	1746	
Per cent	19	81	100	21	79	100	100	100	24	76	100	27	73	100	

TABLE I - Continued
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT of EACH

Range	DESHA			DREW			FAULKNER			FRANKLIN			FULTON		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
1-100	3	190	193	14	201	215	7	111	118	114	114	228	397	397	397
101-200	74	253	327	26	387	413	36	465	501	309	309	618	532	532	532
201-300	71	118	189	34	293	327	83	541	624	317	317	634	541	541	541
301-400	105	123	228	21	157	178	86	450	536	274	274	548	235	235	235
401-500	65	58	123	24	214	238	131	277	408	237	237	474	79	79	79
501-600	37	52	89	29	36	65	61	148	209	112	112	221	44	44	44
601-700	10	39	49	26	17	43	36	65	101	72	72	144	25	25	25
701-800	16	71	87	41	12	53	59	27	86	66	66	132	20	20	20
801-900	12	10	22	10	5	15	19	13	32	36	36	72	5	5	5
901-1000	9	9	18	18	7	25	26	11	37	51	51	102	10	10	10
1001-1100	1		1		2	2	5	3	8	4	4	8	2	2	2
1101-1200		4	4	4	6	10	11	7	18	24	24	48	2	2	2
1201-1300		2	2	11	3	14	4	1	5	8	8	16	3	3	3
1301-1400		1	1	2	1	3	4	3	7	6	6	12			
1401-1500		1	1	17	5	22	6	1	7	5	5	10	2	2	2
1501-1600		1	1							10	10	20			
1601-1700				1		1	2	1	3	1	1	2			
1701-1800				3		3	2		2	2	2	4			
1801-1900										1	1	2			
1901-2000				7		7	2	2	4	5	5	10			
2001-2100				2		2				1	1	2			
2101-2200										2	2	4			
2201-2300				2		2				1	1	2			
2301-2400															
2401-2500		1	1	8	3	11				4	4	8	1	1	1
2501-3000				3		3	1		1	1	1	2			
3001-3500				4		4									
3501-4000					1	1	2		2						
4001-4500															
4501-5000					1	1									
5001&Over															
Totals	403	933	1336	307	1351	1658	585	2128	2713	1663	1663	3326	1898	1898	1898
Per cent	30	70	100	19	81	100	22	78	100	100	100	100	100	100	100

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
AND PER CENT OF EACH

Range	GARLAND			GRANT			GREENE			HEMPSTEAD			HOT SPRING		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	188	900	1088				12	234	246	14	110	124	51	388	439
101-200	427	658	1085				50	322	372	21	309	330	132	601	733
201-300	464	307	771				341	341	94	332	476	32	231	263	556
301-400	430	184	614				184	184	97	268	365	37	238	275	311
401-500	364	62	426				113	113	72	185	257	52	170	222	212
501-600	188	28	216				44	44	51	138	189	42	141	183	43
601-700	130	18	148				36	36	27	112	139	29	112	141	31
701-800	187	18	205				17	17	49	96	145	50	74	124	45
801-900	89	5	94				7	7	14	44	58	23	31	54	16
901-1000	114	14	128				7	7	41	46	87	46	35	81	8
1001-1100	24	2	26				2	2	11	19	30	3	4	7	8
1101-1200	44	4	48				1	1	15	25	40	14	7	21	5
1201-1300	58	3	61						7	13	20	15	1	16	6
1301-1400	15	2	17						5	11	16	5	1	6	5
1401-1500	74	3	77						21	7	28	23	3	26	1
1501-1600	21	1	22				1	1	5	11	16	3		3	3
1601-1700	9	1	10				1	1		4	4	2	1	3	1
1701-1800	38		38				2	2	5	2	7	5	1	6	3
1801-1900	3		3							4	4				
1901-2000	50		50				2	2	9	3	12	14		14	1
2001-2100	1	1	2				2	2							
2101-2200	7		7							1	1		1	1	
2201-2300	11		11				2	2		1	1	1	1	2	
2301-2400	6	1	7				1	1		1	1				
2401-2500	38	1	39				3	3	11		11				
2501-3000	35	1	36									1	1	2	1
3001-3500	23		23									1	2	3	
3501-4000	14		14												1
4001-4500	2	1	3												1
4501-5000	8	1	9									1		1	
5001&Over	7		7												
Totals	3069	2216	5285	1656	1656	596	1930	2526	442	1475	1917	710	1727	2437	
Per cent	58	42	100	100	100	24	76	100	23	77	100	29	71	100	

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE AND PER CENT OF EACH

Range	HOWARD			INDEPENDENCE			IZARD			JACKSON			JEFFERSON		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
1-100	128	128		29	448	477	393	393		70	242	312	56	364	420
101-200	315	315		33	453	486	473	473		69	195	264	146	468	614
201-300	293	293		44	350	394	323	323		37	150	187	122	304	426
301-400	221	221		47	263	310	151	151		24	84	108	149	215	364
401-500	168	168		26	154	180	69	69		31	75	106	125	84	209
501-600	96	96		24	101	125	33	33		29	43	72	105	62	167
601-700	74	74		15	56	71	27	27		19	40	59	77	26	103
701-800	76	76		26	46	72	20	20		24	39	63	115	44	159
801-900	39	39		4	18	22	8	8		10	19	29	55	21	76
901-1000	42	42		18	26	44	10	10		16	30	46	95	30	125
1001-1100	17	17		1	17	18	1	1		12	29	41	32	9	41
1101-1200	13	13		11	9	20	1	1		13	14	27	52	17	69
1201-1300	6	6		6	7	13	1	1		9	11	20	20	15	35
1301-1400	5	5		3	5	8	1	1		5	7	12	33	7	40
1401-1500	6	6		5	9	14				11	14	25	39	10	49
1501-1600	1	1		5	3	8				3	6	9	26	12	38
1601-1700	2	2					1	1		3	9	12	13	5	18
1701-1800	2	2		10	1	11				3	5	8	31	5	36
1801-1900				1		1				2	1	3	8	3	11
1901-2000	5	5		6	3	9				2	2	4	56	17	73
2001-2100					1	1				2	1	3	3	6	9
2101-2200										1	2	3	13		13
2201-2300					3	3				4		4	10	3	13
2301-2400				2	3	5				1		1	11	4	15
2401-2500	1	1		11	3	14				1	1	2	16	5	21
2501-3000										2		2	31		31
3001-3500	1	1											13		13
3501-4000										1		1	21		21
4001-4500	1	1											6		6
4501-5000													5		5
5001&Over													7		7
Totals	1512	1512		327	1979	2306	1513	1513		404	1019	1423	1491	1736	3227
Per cent	100	100		14	86	100	100	100		28	72	100	46	54	100

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
AND PER CENT OF EACH

Range	JOHNSON			LAFAYETTE			LAWRENCE			LEE			LINCOLN		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	37	267	304	38	222	260	321	321	24	63	87		124	124	
101-200	31	330	361	42	476	518	491	491	46	143	189		146	146	
201-300	52	323	375	31	387	418	292	292	71	127	198		204	204	
301-400	51	179	230	21	181	202	235	235	42	172	214		183	183	
401-500	53	105	158	9	150	159	165	165	22	102	124		140	140	
501-600	31	57	88	6	114	120	73	73	20	77	97		56	56	
601-700	25	30	55	3	46	49	64	64	7	48	55		43	43	
701-800	39	18	57	1	40	41	96	96	35	76	111		34	34	
801-900	4	9	13		16	16	27	27	6	41	47		15	15	
901-1000	19	7	26	3	20	23	79	79	32	42	74		20	20	
1001-1100		1	1		11	11	8	8	3	14	17		11	11	
1101-1200	3		3		7	7	31	31	13	33	46		9	9	
1201-1300	5	1	6		12	12	21	21	10	10	20		7	7	
1301-1400		1	1				9	9	3	14	17		6	6	
1401-1500	3		3		4	4	16	16	26	6	32		6	6	
1501-1600	1	1	2		3	3	4	4	3	21	24		2	2	
1601-1700	1		1				1	1	1	8	9		2	2	
1701-1800	2		2				6	6	7	7	14		3	3	
1801-1900					2	2	2	2	1	1	2				
1901-2000	2		2		1	1	10	10	16	5	21				
2001-2100							2	2	1	3	4		1	1	
2101-2200							1	1	1	4	5				
2201-2300									4	2	6				
2301-2400							4	4		5	5				
2401-2500	1		1	2		2	4	4	5	2	7				
2501-3000									5	6	11		5	5	
3001-3500									6	4	10				
3501-4000									2	3	5				
4001-4500									3	1	4				
4501-5000									7	9	16				
5001&Over										1	1				
Totals	360	1329	1689	156	1692	1848	1962	1962	422	1050	1472		1017	1017	
Per cent	21	79	100	8	92	100	100	100	29	71	100		100	100	

TABLE 1 - Continued
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

Range	LITTLE RIVER			LOGAN			LONOKE			MADISON			MARION		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
1-100	175	175		8	168	176	87	87		1132	1132		403	403	
101-200	378	378		33	383	416	246	246		922	922		294	294	
201-300	117	117		41	380	421	277	277		591	591		158	158	
301-400	145	145		52	277	329	296	296		210	210		57	57	
401-500	68	68		42	218	260	203	203		77	77		24	24	
501-600	41	41		34	134	168	125	125		47	47		16	16	
601-700	17	17		24	73	97	102	102		36	36		9	9	
701-800	17	17		14	66	80	69	69		28	28		5	5	
801-900	5	5		9	36	45	35	35		8	8		1	1	
901-1000	7	7		18	15	33	39	39		13	13		5	5	
1001-1100	3	3		3	6	9	20	20		5	5				
1101-1200	3	3		5	6	11	14	14		3	3		2	2	
1201-1300	1	1		2	4	6	17	17		3	3		1	1	
1301-1400	2	2			6	6	10	10		3	3		1	1	
1401-1500	2	2		2	1	3	16	16		2	2		1	1	
1501-1600	1	1			1	1	8	8							
1601-1700							5	5		1	1				
1701-1800	2	2		2		2	9	9		2	2				
1801-1900	1	1					3	3							
1901-2000	1	1		2	3	5	7	7							
2001-2100															
2101-2200				1		1	1	1							
2201-2300							3	3							
2301-2400	1	1					2	2							
2401-2500							54	54							
2501-3000				4		4	3	3							
3001-3500															
3501-4000				1		1									
4001-4500															
4501-5000				1		1									
5001&Over															
Totals	987	987		302	1782	2079	1651	1651		3083	3083		977	977	
Per cent	100	100		14	86	100	100	100		100	100		100	100	

TABLE I - Continued
 NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

Range	MILLER			MISSISSIPPI			MONROE			MONTGOMERY			NEVADA		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	40	149	189	66	182	248	75	201	276	264	264	528	119	496	615
101-200	140	308	448	84	178	262	58	260	318	361	361	722	75	355	430
201-300	130	278	408	113	147	260	50	251	301	203	203	406	48	277	325
301-400	128	184	312	134	240	374	28	140	168	134	134	268	58	184	242
401-500	115	132	247	108	120	228	17	83	100	34	34	68	43	37	80
501-600	94	106	200	81	107	188	17	95	112	12	12	24	14	4	18
601-700	85	41	126	37	96	133	6	35	41	6	6	12	21	4	25
701-800	66	27	93	83	263	346	12	44	56	3	3	6	6	2	8
801-900	73	11	84	26	54	80	7	31	38	1	1	2	8	2	10
901-1000	80	2	82	91	54	145	13	33	46				4		4
1001-1100	45	4	49	14	40	54	1	3	4				2		2
1101-1200	38	6	44	28	66	94	3	20	23	2	2	4	9		9
1201-1300	38	2	40	9	41	50	1	8	9				1		1
1301-1400	21	1	22	9	30	39		8	8						
1401-1500	21	2	23	13	32	45		6	6				3		3
1501-1600	9	3	12	11	99	110	1	1	2				1		1
1601-1700	11	1	12	6	21	27									
1701-1800	17	2	19	6	18	24	1	1	2						
1801-1900	3		3		11	11		1	1						
1901-2000	10	1	11	8	23	31	1	6	7				2		2
2001-2100	8		8		4	4									
2101-2200	6		6		4	4									
2201-2300	15		15		3	3	1		1				1		1
2301-2400	3	1	4	1	18	19		1	1						
2401-2500	5		5	1	7	8		8	8						
2501-3000	14	1	15	9	32	41	2		2						
3001-3500	3		3	2	34	36									
3501-4000	1		1	3	17	20									
4001-4500	2		2	1	6	7									
4501-5000	11		11	2	8	10									
5001&Over				1	10	11									
Totals	1232	1262	2494	947	1965	2912	294	1236	1530	1020	1020	2040	415	1361	1776
Per cent	49	51	100	33	67	100	19	81	100	100	100	204	23	77	100

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE AND PER CENT OF EACH

Range	NEWTON			OUACHITA			PERRY			PHILLIPS			PIKE		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	591	591		76	430	506	196	196		15	13	28	390	390	
101-200	492	492		130	454	584	292	292		78	54	132	447	447	
201-300	165	165		78	302	380	188	188		64	83	147	233	233	
301-400	70	70		62	236	298	89	89		38	117	155	160	160	
401-500	33	33		56	154	210	60	60		32	52	84	81	81	
501-600	16	16		26	87	113	30	30		50	58	108	45	45	
601-700	7	7		25	56	81	12	12		24	43	67	21	21	
701-800	6	6		46	40	86	12	12		54	27	81	15	15	
801-900	6	6		23	19	42	7	7		28	24	52	8	8	
901-1000	7	7		51	28	79	4	4		40	9	49	8	8	
1001-1100				7	12	19	2	2		14	13	27	2	2	
1101-1200				19	7	26	1	1		32	12	44	2	2	
1201-1300				36	6	42				19	15	34	1	1	
1301-1400				17	7	24				28	16	44	1	1	
1401-1500				23	2	25				45	5	50	2	2	
1501-1600				15	11	26				11	5	16			
1601-1700				4	4	8				7	6	13			
1701-1800				17	5	22				18	2	20	1	1	
1801-1900				1		1				8	1	9			
1901-2000				20	4	24				27	2	29			
2001-2100				2		2				2		2			
2101-2200				5	3	8				5		5			
2201-2300				5	2	7				8		8			
2301-2400				3		3				5		5			
2401-2500				21	1	22				13	1	14			
2501-3000				15	1	16				25		25			
3001-3500				7		7				4		4			
3501-4000				2	1	3				3		3			
4001-4500				4		4				2		2			
4501-5000				4		4				4		4			
5001&Over				7		7				1		1			
Totals	1393	1393		807	1872	2679	893	893		704	558	1262	1417	1417	
Per cent	100	100		31	69	100	100	100		56	44	100	100	100	

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE AND PER CENT OF EACH

Range	POINSETT			POLK			POPE			PRAIRIE			PULASKI		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	47	162	209	29	303	332	43	331	374	107	107	107	172	624	896
101-200	32	189	221	81	401	482	94	533	627	405	405	405	507	900	1407
201-300	14	122	136	79	384	463	110	452	562	262	262	262	573	855	1328
301-400	14	159	173	77	310	387	131	349	480	281	281	281	726	375	1101
401-500	3	92	95	70	147	217	77	186	263	159	159	159	775	308	1083
501-600	3	102	105	47	91	138	78	122	200	59	59	59	754	98	852
601-700	1	46	47	35	45	80	58	77	135	45	45	45	668	144	812
701-800	5	85	90	35	28	63	79	84	163	74	74	74	671	79	750
801-900		23	23	23	13	36	26	30	56	21	21	21	595	81	676
901-1000	3	35	38	21	10	31	39	20	59	48	48	48	469	43	512
1001-1100		17	17	10	2	12	10	13	23	9	9	9	340	67	407
1101-1200		22	22	12	3	15	26	16	42	19	19	19	413	31	444
1201-1300	2	12	14	9	2	11	10	7	17	15	15	15	268	42	310
1301-1400		5	5	3	3	6	5	4	9	12	12	12	252	46	298
1401-1500	1	7	8	6	1	7	8	3	11	23	23	23	240	14	254
1501-1600		9	9	1	1	2	7	4	11	20	20	20	176	18	194
1601-1700		3	3	2		2	1	1	2	14	14	14	153	18	171
1701-1800		4	4				3	1	4	15	15	15	141	14	155
1801-1900				1		1				6	6	6	102	107	209
1901-2000	1	3	4	2		2	4	2	6	3	3	3	124	10	134
2001-2100				1		1	3		3	2	2	2	86	5	91
2101-2200		4	4	2		2				2	2	2	75	9	84
2201-2300				1		1	2		2	4	4	4	74	3	77
2301-2400		7	7				1		1	2	2	2	65	8	73
2401-2500	1	2	3	1		1	8	3	11	3	3	3	70	3	73
2501-3000		1	1							2	2	2	214	26	240
3001-3500													117	5	122
3501-4000													95	7	102
4001-4500										1	1	1	75	3	78
4501-5000													41	1	42
5001&Over													130	15	145
Totals	127	1111	1238	548	1744	2292	823	2238	3061	1613	1613	1613	9161	3959	13120
Per Cent	10	90	100	24	76	100	27	73	100	100	100	100	70	30	100

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
 AND PER CENT OF EACH

TABLE I - Continued

Range	RANDOLPH			SALINE			SCOTT			SEARCY			SEBASTIAN		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	295	295		19	176	195	282	282		470	470		13	374	387
101-200	418	418		68	409	477	403	403		538	538		31	583	614
201-300	290	290		57	235	292	336	336		418	418		143	532	675
301-400	261	261		57	125	182	242	242		230	230		228	377	605
401-500	155	155		41	57	98	132	132		100	100		294	240	534
501-600	88	88		20	18	38	93	93		45	45		207	140	347
601-700	61	61		19	10	29	41	41		32	32		226	74	300
701-800	50	50		22	3	25	36	36		18	18		461	64	525
801-900	47	47		10	4	14	11	11		8	8		168	37	205
901-1000	45	45		7	1	8	16	16		10	10		401	38	439
1001-1100	28	28					2	2		9	9		68	6	74
1101-1200	14	14		6	2	8	3	3		3	3		220	17	237
1201-1300	15	15		4		4	4	4		1	1		147	4	151
1301-1400	17	17		3	1	4				4	4		80	3	83
1401-1500	8	8					1	1		1	1		193	3	196
1501-1600	12	12		2		2				1	1		96	2	98
1601-1700	14	14			1	1				2	2		10	2	12
1701-1800	5	5								1	1		92	1	93
1801-1900	2	2											5	2	7
1901-2000	12	12			1	1									
2001-2100	1	1											135	1	136
2101-2200	1	1											6		6
2201-2300	5	5											9		9
2301-2400	2	2		1		1							24	1	25
2401-2500	3	3											23	1	24
2501-3000	8	8											49		49
3001-3500	1	1			1	1							60		60
3501-4000	3	3											32		32
4001-4500	1	1											44		44
4501-5000	1	1											5		5
5001&over	1	1											23		23
Totals	1864	1864		336	1044	1380	1602	1602		1892	1892		3508	2502	6010
Per cent	100	100		24	76	100	100	100		100	100		58	42	100

MISSISSIPPI COUNTY AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE AND PER CENT OF EACH

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE AND PER CENT OF EACH

Range	SEVIER			SHARP			ST. FRANCIS			STONE			UNION		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	11	230	241	459	469		20	54	74	216	216		145	326	471
101-200	34	471	505	350	350		51	173	224	325	325		205	513	718
201-300	49	395	444	168	168		81	148	229	327	327		137	432	569
301-400	67	284	351	69	69		72	147	219	184	184		98	318	416
401-500	44	189	233	22	22		52	104	156	89	89		153	262	415
501-600	45	118	163	10	10		37	68	105	40	40		69	188	257
601-700	25	95	120	3	3		32	51	83	26	26		54	108	162
701-800	24	85	109	2	2		62	58	120	31	31		109	57	166
801-900	10	31	41	1	1		23	26	49	9	9		25	36	61
901-1000	17	16	33	5	5		32	34	66	24	24		111	31	142
1001-1100	4	5	9				14	16	30				11	11	22
1101-1200	8	6	14				16	22	38	5	5		19	8	27
1201-1300	3	6	9				12	15	27	3	3		40	7	47
1301-1400	3	4	7				8	7	15	3	3		10	7	17
1401-1500	7	1	8				15	16	31	3	3		59	3	62
1501-1600		2	2				5	21	26				4	2	6
1601-1700								4	4	1	1		5	2	7
1701-1800	3	2	5				19	8	27				16	4	20
1801-1900	1		1				2	1	3				1		1
1901-2000	1	1	2				5	6	11	3	3		37	3	40
2001-2100							2		2	1	1		1	2	3
2101-2200							4	3	7				1		1
2201-2300							3	2	5				5		5
2301-2400							2	1	3				1		1
2401-2500	2		2				8	4	12				27	2	29
2501-3000	3	1	4				3	2	5				12	1	13
3001-3500	1		1				3	3	6				7	3	10
3501-4000							3	1	4				4		4
4001-4500	2		2										3		3
4501-5000													8		8
5001&Over							1	1	2				9	1	10
Totals	364	1942	2306	1099	1099		587	996	1583	1290	1290		1386	2327	3713
Per cent	16	84	100	100	100		37	63	100	100	100		37	63	100

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE AND PER CENT OF EACH

Range	VAN BUREN			WASHINGTON			WHITE			WOODRUFF			YELL		
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total
\$ 1-100	419	419		10	746	756	1	224	225	150	150		321	321	
101-200	904	904		73	1314	1387	31	952	983	198	198		436	436	
201-300	601	601		89	1059	1148	55	909	964	171	171		345	345	
301-400	405	405		122	823	945	51	545	596	153	153		266	266	
401-500	42	42		97	596	693	59	268	327	105	105		161	161	
501-600	12	12		97	418	515	30	115	145	85	85		107	107	
601-700	8	8		69	322	391	28	55	83	62	62		58	58	
701-800	2	2		75	272	347	30	69	99	52	52		70	70	
801-900	1	1		53	170	223	17	7	24	30	30		33	33	
901-1000				100	188	288	29	24	53	40	40		37	37	
1001-1100				21	110	131	6	2	8	11	11		12	12	
1101-1200				34	133	167	8	1	9	20	20		17	17	
1201-1300				22	70	92	14	1	15	12	12		6	6	
1301-1400				21	70	91	4	4	8	8	8		3	3	
1401-1500				36	70	106	13	3	16	14	14		6	6	
1501-1600				13	54	67		1	1	6	6				
1601-1700				4	38	42	2		2	3	3				
1701-1800				16	33	49	1		1	3	3		4	4	
1801-1900				4	32	36	1		1	3	3				
1901-2000				15	28	43	6		6	12	12		5	5	
2001-2100				2	14	16				1	1				
2101-2200				1	13	14							1	1	
2201-2300				6	13	19	1		1	3	3		2	2	
2301-2400					11	11		1	1						
2401-2500				29	34	63	3		3	15	15		6	6	
2501-3000					5	5									
3001-3500					9	9									
3501-4000					1	1									
4001-4500					3	3									
4501-5000															
5001&Over															
Totals	2394	2394		1009	6649	7658	390	3181	3571	1157	1157		1896	1896	
Per cent	100	100		13	87	100	11	89	100	100	100		100	100	

TABLE I - Continued

NUMBER OF URBAN AND RURAL HOMESTEADS IN ARKANSAS COUNTIES ACCORDING TO THEIR RANGE IN VALUE
AND PER CENT OF EACH

Range	GRAND TOTAL			
	Urban	Rural	Total	Per cent
\$ 1-100	1,942	21,725	23,667	14.15
101-200	3,656	32,425	36,081	21.38
201-300	3,920	25,278	29,198	17.25
301-400	4,052	17,895	21,947	12.82
401-500	3,730	11,247	14,977	8.68
501-600	2,830	6,809	9,639	5.54
601-700	2,216	4,293	6,509	3.74
701-800	3,027	3,974	7,001	3.97
801-900	1,606	1,846	3,452	1.99
901-1000	2,304	2,061	4,365	2.40
1001-1100	735	815	1,550	0.90
1101-1200	1,186	1,060	2,246	1.27
1201-1300	916	638	1,554	0.87
1301-1400	591	477	1,068	0.60
1401-1500	1,050	507	1,557	0.83
1501-1600	472	465	937	0.53
1601-1700	260	239	499	0.28
1701-1800	514	256	770	0.42
1801-1900	150	211	361	0.21
1901-2000	634	273	907	0.46
2001-2100	126	78	204	0.12
2101-2200	143	74	217	0.12
2201-2300	194	71	265	0.14
2301-2400	137	133	270	0.15
2401-2500	386	224	610	0.31
2501-3000	446	128	574	0.32
3001-3500	231	77	308	0.17
3501-4000	200	33	233	0.12
4001-4500	106	19	125	0.07
4501-5000	117	26	143	0.08
5001&over	181	26	207	0.11
Total	38,058	133,383	171,441	100.00
Per cent	22	78	100	

TABLE II
 NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Arkadelphia	Batesville	Benton	Blytheville	Brinkley	Camden	Clarksville
\$ 1-100	37	29	19	59	75	76	37
101-200	67	33	68	63	58	130	31
201-300	65	44	57	100	50	78	52
301-400	45	47	57	112	28	62	51
401-500	41	26	41	84	17	56	53
501-600	35	24	20	63	17	26	31
601-700	24	15	19	32	6	25	25
701-800	69	26	22	68	12	46	39
801-900	21	4	10	20	7	23	4
901-1000	34	18	7	65	15	51	19
1001-1100	5	1		10	1	7	
1101-1200	4	11	6	23	3	19	3
1201-1300	8	6	4	7	1	36	5
1301-1400	4	3	3	8		17	
1401-1500	18	5	2	13		23	3
1501-1600	6	5		9	1	15	1
1601-1700	3			4		4	1
1701-1800	9	10		4	1	17	2
1801-1900	2	1				1	
1901-2000	13	6		6	1	20	2
2001-2100	1					2	
2101-2200					1	5	
2201-2300	5					5	
2301-2400		2	1	1		3	
2401-2500	2	11		1		21	1
2501-3000	3			8	2	15	
3001-3500	5			2		7	
3501-4000	2			3		2	
4001-4500	1					4	
4501-5000				1		4	
5001 & over	3			1		7	
Totals	532	327	356	767	294	807	360

TABLE II - Continued

NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Conway	Crossett	Dermott	DeQueen	El Dorado	Eureka Springs	Fayetteville
1-100	7		29	11	119		9
101-200	36		78	34	179	7	49
201-300	83		49	49	123	16	53
301-400	86		23	67	89	29	75
401-500	131		23	44	143	32	73
501-600	61		21	45	66	17	80
601-700	36		13	25	52	12	60
701-800	59		23	24	107	25	64
801-900	19		4	10	25	9	50
901-1000	26		11	17	111	13	90
1001-1100	5		1	4	11		16
1101-1200	11		5	8	18	7	34
1201-1300	4		2	3	40		22
1301-1400	4		1	3	10		21
1401-1500	6		2	7	58	2	35
1501-1600	2		4		4		12
1601-1700	2		1		5		4
1701-1800	2		1	3	16	1	15
1801-1900				1	1		3
1901-2000	2		3	1	37	1	15
2001-2100					1		2
2101-2200			1		1		
2201-2300					5		6
2301-2400					1		
2401-2500				2	27		29
2501-3000	1			3	12		
3001-3500				1	7		
3501-4000	2				4		
4001-4500				2	3		
4501-5000					7		
5001&Over					9		
Totals	585		295	364	1291	171	817

All Urban Property belongs to Crossett Lumber Co.
No Homesteads

TABLE II - Continued

 NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Fordyce	Forrest City	Ft. Smith	Harrison	Helena	Hope	Hot Springs
\$ 1-100	124	20	13	55	10	14	188
101-200	92	51	31	48	51	21	427
201-300	65	81	143	77	31	32	464
301-400	42	72	228	86	18	37	430
401-500	32	52	294	71	9	52	364
501-600	23	37	207	56	22	42	188
601-700	26	32	226	31	13	29	130
701-800	17	62	461	33	35	50	187
801-900	4	23	168	14	15	23	89
901-1000	16	32	401	32	36	46	114
1001-1100	3	14	68	7	12	3	24
1101-1200	3	16	220	10	25	14	44
1201-1300	10	12	147	9	16	15	58
1301-1400	1	8	30	8	24	5	15
1401-1500	5	15	193	6	39	23	74
1501-1600	3	5	96	3	9	3	21
1601-1700	2		10	2	7	2	9
1701-1800	4	19	92	4	15	5	38
1801-1900	1	2	5	1	8		3
1901-2000	3	5	135	3	25	14	50
2001-2100	1	2	6	1	2		1
2101-2200		4	9		5		7
2201-2300		3	24		8	1	11
2301-2400	1	2	23	1	5		6
2401-2500		8	49	1	12	8	38
2501-3000		3	60		24	1	35
3001-3500		3	32		4	1	23
3501-4000		3	44		3		14
4001-4500			5		2		2
4501-5000		1	23		4	1	8
5001&Over			15		1		7
Totals	478	587	3508	559	490	442	3069

TABLE II - Continued

NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Jonesboro	Little Rock	Magnolia	McGehee	Malvern	Marianna	Mena
1-100	3	126	20	3	51	24	29
101-200	12	322	27	74	132	46	81
201-300	28	385	33	71	172	71	79
301-400	37	448	23	105	127	42	77
401-500	38	499	23	65	69	22	70
501-600	38	504	27	37	28	20	47
601-700	18	518	18	10	24	7	35
701-800	55	571	38	16	43	35	35
801-900	21	530	23	12	13	6	23
901-1000	41	419	33	9	16	32	21
1001-1100	5	290	7	1	8	3	10
1101-1200	11	349	6		5	13	12
1201-1300	29	230	23		6	10	9
1301-1400		221	6		5	3	3
1401-1500	42	217	22		1	26	6
1501-1600	5	157	11		3	3	1
1601-1700	1	132	3		1	1	2
1701-1800	8	136	12		5	7	
1801-1900	1	97				1	1
1901-2000	16	118	15		1	16	2
2001-2100		81				1	1
2101-2200	3	70	2			1	2
2201-2300	5	68	2			4	1
2301-2400	2	64	3				
2401-2500	20	69	9			5	1
2501-3000		205			1	5	
3001-3500		113				6	
3501-4000		93			1	2	
4001-4500		72				3	
4501-5000		36				7	
5001&over		126					
Totals	439	7266	386	403	710	422	548

TABLE II - Continued

 NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Monticello	Morrilton	Newport	No. Little Rock	Osceola	Paragould	Paris
\$ 1-100	14	27	70	46	7	12	8
101-200	26	33	69	185	21	50	33
201-300	34	64	37	188	13	94	41
301-400	21	83	24	278	22	97	52
401-500	24	96	31	276	24	72	42
501-600	29	57	29	250	18	51	34
601-700	26	54	19	150	5	27	24
701-800	41	30	24	100	15	49	14
801-900	10	19	10	65	6	14	9
901-1000	18	23	16	50	26	41	18
1001-1100		3	12	50	4	11	3
1101-1200	4	13	13	64	5	15	5
1201-1300	11	8	9	38	2	7	2
1301-1400	2	4	5	31	1	5	
1401-1500	17	2	11	23		21	2
1501-1600		1	3	19	2	5	
1601-1700	1		3	21	2		
1701-1800	3	4	3	5	2	5	2
1801-1900		1	2	5			
1901-2000	7	4	2	6	2	9	2
2001-2100	2		2	5			
2101-2200		1	1	5			1
2201-2300	2	1	4	6			
2301-2400		1	1	1			1
2401-2500		2	1	1		11	3
2501-3000	3	1	2	9	1		4
3001-3500	4			4			
3501-4000		1	1	2			1
4001-4500				3	1		
4501-5000				5	1		1
5001&Over				4			
Totals	307	533	404	1895	180	596	302

TABLE II - Continued

NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
ACCORDING TO THEIR RANGE IN VALUE

Range	Pine Bluff	Prescott	Rogers	Russellville	Searcy	Smackover	Springdale	Stamps
\$ 1-100	56	119	9	43	1	26	1	38
101-200	146	75	24	94	31	26	24	42
201-300	122	48	43	110	55	14	36	31
301-400	149	58	64	131	51	9	47	21
401-500	125	43	58	77	59	10	24	9
501-600	105	14	55	78	30	3	17	6
601-700	77	21	32	58	28	2	9	3
701-800	115	6	24	79	30	2	11	1
801-900	55	8	14	26	17		3	
901-1000	95	4	14	39	29		10	3
1001-1100	32	2	7	10	6		5	
1101-1200	52	9	5	26	8	1		
1201-1300	20	1	6	10	14			
1301-1400	33		3	5	4			
1401-1500	39	3	1	8	13	1	1	
1501-1600	26	1					1	
1601-1700	13		1	1	2			
1701-1800	31		1	3	1		1	
1801-1900	8				1		1	
1901-2000	56	2	1	4	6			
2001-2100	3			3				
2101-2200	13	1					1	
2201-2300	10			2	1			
2301-2400	11			1				
2401-2500	16			8	3			2
2501-3000	31							
3001-3500	13							
3501-4000	21							
4001-4500	6							
4501-5000	5					1		
5001&Over	7		1					
Totals	1491	415	363	823	390	95	192	156

TABLE II - Continued

 NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Stuttgart	Texarkana	Trumann	Van Buren	Warren	West Helena	Wynne
1-100		40	47	28	101	5	57
101-200	12	140	32	67	181	27	70
201-300	19	130	14	70	114	33	59
301-400	27	128	14	76	96	20	41
401-500	50	115	3	58	65	23	22
501-600	41	94	3	45	42	28	19
601-700	33	85	1	50	31	11	9
701-800	59	66	5	56	43	19	16
801-900	27	73		35	21	13	11
901-1000	35	80	3	29	27	4	17
1001-1100	15	45		5	6	2	1
1101-1200	20	38		9	5	7	7
1201-1300	7	38	2	9	13	3	4
1301-1400	10	21		8	2	4	
1401-1500	10	21	1	7	15	6	7
1501-1600	9	9		5		2	1
1601-1700	5	11		2	2		
1701-1800	2	17		4		3	3
1801-1900		3					
1901-2000	2	10	1	3	3	2	2
2001-2100		8			1		
2101-2200		6		1	2		
2201-2300	1	15		1	2		1
2301-2400	1	3		2			
2401-2500		5	1	2	5		
2501-3000	1	14				1	1
3001-3500	1	3					2
3501-4000		1					
4001-4500		2					
4501-5000		11					1
5001&Over							
Totals	387	1232	127	572	777	214	354

TABLE II - Continued

NUMBER OF HOMESTEADS IN ARKANSAS CITIES (2,500 OR MORE POPULATION*)
 ACCORDING TO THEIR RANGE IN VALUE

Range	Urban Total	Per cent
\$ 1-100	1,942	5.20
101-200	3,656	9.60
201-300	3,920	10.23
301-400	4,052	10.58
401-500	3,730	9.70
501-600	2,830	7.43
601-700	2,216	5.81
701-800	3,027	7.96
801-900	1,606	4.22
901-1000	2,304	6.06
1001-1100	735	1.95
1101-1200	1,186	3.14
1201-1300	916	2.41
1301-1400	591	1.56
1401-1500	1,050	2.77
1501-1600	472	1.25
1601-1700	260	0.69
1701-1800	514	1.37
1801-1900	150	0.39
1901-2000	634	1.68
2001-2100	126	0.33
2101-2200	143	0.38
2201-2300	194	0.51
2301-2400	137	0.36
2401-2500	386	1.02
2501-3000	446	1.19
3001-3500	231	0.61
3501-4000	200	0.53
4001-4500	106	0.28
4501-5000	117	0.31
5001&Over	181	0.48
Grand Total	38,058	100.00

*Since Eureka Springs is a City of the First Class it was included in the Urban Centers although its population was less than 2,500.

TABLE III

ASSESSED VALUATION FOR AD VALOREM TAXES FOR 1936 IN ARKANSAS COUNTIES, ESTIMATED LOSS IN ASSESSED VALUATION ON BASIS OF EXEMPTION ON HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS, AND PER CENT OF LOSS

County	Assessed Valuation			Estimated Loss in Assessed Valuation Due to Homestead Exemption						Per cent of Loss	
	Urban	Rural	Total	Urban		Rural		Total		\$1,000	\$2,500
				\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500		
Arkansas	\$2,011,422	\$5,299,122	\$7,310,544	\$286,540	\$323,390	\$647,730	\$805,190	\$934,270	\$1,128,580	12.77	15.43
Ashley	1,022,485	4,652,630	5,675,115	6,325	6,325	373,585	380,765	379,910	387,090	6.69	6.82
Baxter		1,819,214	1,819,214			418,820	443,550	418,820	443,550	23.02	24.38
Benton	1,857,180	7,546,283	9,403,463	521,730	554,690	2,533,590	2,694,520	3,055,320	3,249,210	32.49	34.55
Boone	1,078,821	1,846,581	2,925,402	319,603	352,655	538,297	548,365	857,900	901,020	29.32	30.79
Bradley	1,898,146	1,710,689	3,608,835	361,460	393,780	335,690	336,090	697,150	729,870	19.31	20.22
Calhoun		2,244,433	2,244,433			359,280	360,130	359,280	360,130	16.00	16.04
Carroll	521,591	2,289,631	2,811,222	117,800	122,500	1,002,290	1,040,080	1,120,090	1,162,580	39.84	41.35
Chicot	852,760	3,598,742	4,451,502	170,913	183,600	413,837	445,810	584,750	629,410	13.13	14.13
Clark	1,763,320	3,701,397	5,464,717	343,190	415,385	443,110	445,915	786,300	861,300	14.38	15.76
Clay		4,304,656	4,304,656			674,360	710,610	674,360	710,610	15.66	16.50
Cleburne		1,333,206	1,333,206			420,280	423,720	420,280	423,720	31.52	31.78
Cleveland		2,176,295	2,176,295			385,880	387,780	385,880	387,780	17.73	17.81
Columbia	1,418,080	3,334,833	4,752,913	345,260	429,090	723,220	742,620	1,068,480	1,171,710	22.48	24.65
Conway	2,448,500	1,614,641	4,063,141	553,173	593,190	538,817	552,110	1,091,990	1,145,300	26.87	28.18
Craighead	3,239,980	5,456,689	8,696,669	328,950	429,275	847,020	910,465	1,175,970	1,339,740	13.52	15.40
Crawford	1,974,626	2,620,077	4,594,703	403,523	440,150	598,007	618,880	1,001,530	1,059,030	21.79	23.04
Crittenden		9,581,984	9,581,984			449,510	587,330	449,510	587,330	4.69	6.12
Gross	1,243,487	3,874,181	5,117,668	176,620	200,615	435,140	474,465	611,760	675,080	11.95	13.19
Dallas	1,181,726	1,803,596	2,985,122	183,570	202,520	317,200	319,300	500,770	521,820	16.77	17.48
Desha	1,174,979	2,952,045	4,127,024	207,020	208,100	272,270	275,370	479,290	483,470	11.61	11.71
Drew	1,350,976	2,761,250	4,112,226	235,940	292,740	344,710	351,530	580,650	644,270	14.12	15.66
Faulkner	1,827,859	1,912,721	3,740,580	405,270	432,170	646,020	646,170	1,051,290	1,078,340	28.10	28.82
Franklin		3,166,176	3,166,176			684,230	722,220	684,230	722,220	21.61	22.81
Fulton		1,571,605	1,571,605			462,300	466,090	462,300	466,090	29.41	29.65

TABLE III - Continued

ASSESSED VALUATION FOR AD VALOREM TAXES FOR 1936 IN ARKANSAS COUNTIES, ESTIMATED LOSS IN ASSESSED VALUATION ON BASIS OF EXEMPTION ON HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS, AND PER CENT OF LOSS

County	Assessed Valuation			Estimated Loss in Assessed Valuation Due to Homestead Exemption				Per cent of Loss			
	Urban	Rural	Total	Urban		Rural		Total			
				\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500		
Garland	\$9,396,856	\$2,983,130	\$12,379,986	\$1,568,090	\$1,933,840	\$400,630	\$415,740	\$1,968,720	\$2,349,580	15.90	18.97
Grant		2,035,331	2,035,331			398,780	413,530	398,780	413,530	19.59	20.32
Greene	1,586,723	3,453,566	5,040,289	338,450	389,200	782,300	821,830	1,120,750	1,211,030	22.23	24.02
Hempstead	2,265,293	3,481,076	5,746,369	354,270	421,830	524,440	529,210	878,710	951,040	15.29	16.55
Hot Spring	1,541,737	2,888,653	4,430,390	334,720	348,845	308,325	308,325	643,045	657,170	14.51	14.83
Howard		3,176,434	3,176,434			595,490	619,240	595,490	619,240	18.74	19.49
Independence	1,499,077	3,115,052	4,614,129	181,610	226,330	597,900	627,360	779,510	853,690	16.89	18.50
Izard		1,540,362	1,540,362			349,280	350,850	349,280	350,850	22.67	22.77
Jackson	1,971,583	3,151,399	5,122,982	206,300	245,340	359,790	394,870	566,090	640,210	11.05	12.49
Jefferson	8,461,980	6,517,763	14,979,743	994,980	1,354,110	542,390	613,760	1,537,370	1,967,870	10.26	13.13
Johnson	1,199,401	1,839,308	3,038,709	265,740	276,065	271,740	272,345	537,480	548,410	17.68	18.04
Lafayette	530,460	2,521,365	3,051,825	139,290	142,490	425,910	437,630	565,200	580,170	18.52	19.01
Lawrence		4,800,795	4,800,795			733,120	790,290	733,120	790,290	15.27	16.46
Lee	1,352,821	3,112,171	4,464,992	286,620	387,090	521,460	621,790	808,080	1,008,880	18.09	22.59
Lincoln		3,072,365	3,072,365			377,760	399,830	377,760	399,830	12.29	13.01
Little River		3,478,378	3,478,378			264,300	272,250	264,300	272,250	7.59	7.82
Logan	1,176,367	2,421,745	3,598,112	263,035	286,365	543,385	550,035	806,420	836,400	22.41	23.24
Lonoke		6,457,128	6,457,128			759,380	896,820	759,380	896,820	11.76	13.88
Madison		1,804,125	1,804,125			583,160	588,530	583,160	588,530	32.32	34.53
Marion		1,525,479	1,525,479			191,120	192,490	191,120	192,490	12.52	12.60
Miller	5,290,515	3,753,161	9,043,676	815,800	989,296	335,340	346,154	1,151,140	1,335,450	12.72	14.76
Mississippi	3,794,865	9,384,440	13,179,305	576,585	667,500	1,143,725	1,506,030	1,720,310	2,173,530	13.05	16.49
Monroe	1,507,369	2,974,020	4,481,389	170,740	180,415	369,480	421,365	540,220	601,780	12.05	13.42
Montgomery		1,144,863	1,144,863			205,410	205,740	205,410	205,740	17.94	17.97
Nevada	1,008,774	2,010,128	3,018,902	173,145	180,745	272,405	272,405	445,550	453,150	14.75	15.01

TABLE III - Continued

ASSESSED VALUATION FOR AD VALOREM TAXES FOR 1936 IN ARKANSAS COUNTIES, ESTIMATED LOSS IN ASSESSED VALUATION ON BASIS OF EXEMPTION ON HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS AND PER CENT OF LOSS

County	Assessed Valuation			Estimated Loss in Assessed Valuation Due to Homestead Exemption						Per cent of Loss	
	Urban	Rural	Total	Urban		Rural		Total		\$1,000	\$2,500
				\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500		
Newton		\$955,684	\$955,684			\$229,380	\$229,380	\$229,380	\$229,380	24.00	24.00
Osage	2,515,004	\$6,878,287	\$9,393,291	481,470	669,155	553,630	585,645	1,035,100	1,254,800	11.01	13.35
Perry		1,552,393	1,552,393			223,800	224,070	223,800	224,070	14.41	14.43
Phillips	5,155,443	3,921,735	9,077,178	492,915	698,490	281,915	308,970	774,830	1,007,460	8.53	11.09
Pike		2,174,969	2,174,969			351,570	354,470	351,570	354,470	16.16	16.29
Poinsett	1,631,625	6,010,917	7,642,542	74,525	88,200	450,685	486,540	525,210	574,740	6.87	7.52
Polk	1,034,862	2,569,590	3,604,452	274,565	295,484	503,555	507,106	777,920	802,590	21.58	22.26
Pope	1,807,138	2,437,110	4,244,248	491,580	539,380	654,400	669,930	1,145,980	1,209,310	27.00	28.49
Prairie		3,796,048	3,796,048			672,280	760,480	672,280	760,480	17.70	20.03
Pulaski	47,416,536	6,020,045	53,436,581	6,839,630	9,285,945	941,250	1,055,195	7,780,880	10,341,140	14.56	19.35
Randolph		3,148,270	3,148,270			698,730	789,410	698,730	789,410	22.19	25.07
Saline	1,118,890	3,260,162	4,379,052	187,275	194,335	197,950	200,630	385,225	394,965	8.79	9.01
Scott		2,054,597	2,054,597			471,870	474,110	471,870	474,110	22.96	23.07
Searcy		1,235,451	1,235,451			452,060	458,110	452,060	458,110	36.59	37.08
Sebastian	15,363,376	3,313,177	18,676,553	2,722,165	3,592,595	804,215	848,265	3,526,380	4,440,860	18.88	23.77
Sevier	1,573,392	2,131,957	3,705,349	299,310	322,740	560,090	570,260	859,400	893,000	23.19	24.10
Sharp		1,739,540	1,739,540			188,710	188,710	188,710	188,710	10.84	10.84
St. Francis	3,819,834	2,364,779	6,184,613	597,130	715,115	259,060	282,005	856,190	997,120	13.84	16.12
Stone		901,660	901,660			391,170	397,700	391,170	397,700	43.38	44.10
Union	7,524,837	7,166,513	14,691,350	832,496	1,071,933	731,204	749,193	1,563,700	1,821,126	10.64	12.39
Van Buren		1,050,417	1,050,417			506,930	506,930	506,930	506,930	48.25	48.25
Washington	4,505,962	5,762,469	10,268,431	862,975	1,043,700	2,653,175	2,980,280	3,516,150	4,023,980	34.24	39.18
White	1,074,119	5,622,599	6,696,718	272,690	302,140	923,050	928,250	1,195,740	1,230,390	17.85	18.37
Woodruff		3,496,257	3,496,257			509,330	576,880	509,330	576,880	14.56	16.49
Yell		3,608,553	3,608,553			643,570	673,710	643,570	673,710	17.83	18.66
Total	\$163,990,777	\$248,987,893	\$412,978,670	\$26,064,788	\$32,428,848	\$41,575,792	\$44,363,827	\$67,640,580	\$76,792,675	16.37	18.59

TABLE IV

ASSESSED VALUATION FOR AD VALOREM TAXES FOR 1936 IN ARKANSAS CITIES, ESTIMATED
LOSS IN ASSESSED VALUATION ON BASIS OF EXEMPTION OF HOMESTEADS UP TO
\$1,000 AND \$2,500 VALUATIONS AND PER CENT OF LOSS.

City	Assessed Valuation	Estimated Loss In Assessed		Per Cent of Loss on	
		Value Due To Homestead		Basis of	
		Exemptions on Basis of \$1,000	\$2,500	\$1,000	\$2,500
Arkadelphia	\$1,763,320	\$343,190	\$415,385	19.46	23.55
Batesville	1,499,077	181,610	226,330	12.11	15.09
Benton	1,118,890	187,275	194,335	16.73	17.36
Blytheville	2,715,059	458,910	528,875	16.90	19.47
Brinkley	1,507,369	170,740	180,415	11.32	11.96
Camden	2,515,004	481,470	669,155	19.14	26.60
Clarksville	1,199,401	265,740	276,065	22.15	23.01
Conway	1,827,859	405,270	432,170	22.17	23.64
Crossett	1,022,485	6,325	6,325	.61	.61
Dermott	852,760	170,913	183,600	20.04	21.53
DeQueen	1,573,392	299,310	322,740	14.57	20.51
El Dorado	6,649,553	789,843	1,027,080	11.87	15.44
Eureka Springs	521,591	117,800	122,500	22.58	23.48
Fayetteville	3,491,681	675,885	837,470	19.35	23.98
Fordyce	1,181,726	183,570	202,520	15.53	17.13
Forrest City	3,819,834	597,130	715,115	15.63	18.72
Ft. Smith	15,363,376	2,722,165	3,592,595	17.71	23.38
Harrison	1,078,821	319,603	352,655	29.62	32.68
Helena	4,069,584	376,835	567,370	9.25	13.94
Hope	2,265,293	354,270	421,830	15.63	18.62
Hot Springs	9,396,856	1,568,090	1,933,840	16.68	20.57
Jonesboro	3,239,980	328,950	429,275	10.15	13.24
Little Rock	40,553,833	5,639,420	7,879,505	13.90	19.42
Magnolia	1,418,080	345,260	429,090	24.34	30.25
McGehee	1,174,979	207,020	208,100	17.61	17.71
Malvern	1,541,737	334,720	348,845	21.71	22.62
Marianna	1,352,821	286,620	387,090	21.18	28.61
Mena	1,034,862	274,365	295,484	26.51	28.55
Monticello	1,350,976	235,940	292,740	17.46	21.66
Morrilton	2,448,500	553,173	593,190	22.59	24.22
Newport	1,971,583	206,300	245,340	10.46	12.44
No. Little Rock	6,862,703	1,200,210	1,406,440	17.48	20.49
Osceola	1,079,806	117,675	138,625	10.89	12.83
Paragould	1,586,723	338,450	389,200	21.33	24.52
Paris	1,176,367	263,035	286,365	22.35	24.34
Pine Bluff	8,461,980	994,980	1,354,110	11.75	16.00
Prescott	1,008,774	173,145	180,745	17.16	17.91
Rogers	1,857,180	521,730	554,690	28.09	29.86
Russellville	1,807,138	491,580	539,380	27.20	29.84
Searcy	1,074,119	272,690	302,140	25.38	28.12
Smackover	875,284	42,653	44,853	4.87	5.12
Springdale	1,014,281	187,090	206,230	18.44	20.33
Stamps	530,460	139,290	142,490	26.25	26.86
Stuttgart	2,011,422	286,540	323,390	14.24	16.07
Texarkana	5,290,515	815,800	989,296	15.42	18.69
Trumann	1,631,625	74,525	88,200	4.56	5.40
Van Buren	1,974,626	403,523	440,150	20.43	22.29
Warren	1,898,146	361,460	393,780	19.04	20.74
West Helena	1,085,859	116,080	131,120	10.69	12.07
Wynne	1,243,487	176,620	200,615	14.20	16.13
Total	163,990,777	26,064,788	32,428,848	15.89	19.77

TABLE V

ESTIMATED REVENUE OF ARKANSAS COUNTIES FROM STATE AD VALOREM TAXES ON BASIS OF 1935 ASSESSMENTS, ESTIMATED LOSS IN REVENUE ON BASIS OF EXEMPTIONS OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS, AND PER CENT OF LOSS

County	Estimated Revenue	\$1,000.00 Basis		\$2,500.00 Basis	
		Estimated Loss in Revenue	Per Cent of Loss	Estimated Loss in Revenue	Per Cent of Loss
Arkansas	\$63,601.73	\$8,128.14	12.77	\$9,818.64	15.43
Ashley	49,373.50	3,305.21	6.69	3,367.68	6.82
Baxter	15,827.16	3,643.73	23.02	3,858.88	24.38
Benton	81,810.12	26,581.28	32.49	28,268.12	34.55
Boone	25,451.00	7,463.73	29.32	7,838.87	30.79
Bradley	31,396.86	6,065.20	19.31	6,349.86	20.22
Calhoun	19,526.57	3,125.73	16.00	3,133.13	16.04
Carroll	24,457.63	9,744.78	39.84	10,114.44	41.35
Chicot	38,728.07	5,087.32	13.13	5,475.86	14.13
Clark	47,543.03	6,840.81	14.38	7,493.31	15.76
Clay	37,450.50	5,866.93	15.66	6,182.30	16.50
Cleburne	11,598.89	3,656.43	31.52	3,686.36	31.78
Cleveland	18,933.73	3,357.15	17.73	3,373.68	17.81
Columbia	41,350.34	9,295.77	22.48	10,193.87	24.65
Conway	35,349.33	9,500.31	26.87	9,964.11	28.18
Craighead	75,661.02	10,230.93	13.52	11,655.73	15.40
Crawford	39,973.92	8,713.31	21.79	9,213.56	23.04
Crittenden	83,363.26	3,910.73	4.69	5,109.77	6.12
Cross	44,523.71	5,322.31	11.95	5,873.19	13.19
Dallas	25,970.56	4,356.69	16.77	4,539.83	17.48
Desha	35,905.11	4,169.82	11.61	4,206.18	11.71
Drew	35,776.37	5,051.65	14.12	5,605.14	15.66
Faulkner	32,542.05	9,146.22	28.10	9,381.55	28.82
Franklin	27,545.73	5,952.80	21.61	6,283.31	22.81
Fulton	13,672.96	4,022.01	29.41	4,054.98	29.65
Garland	107,705.84	17,127.86	15.90	20,441.34	18.97
Grant	17,707.38	3,469.38	19.59	3,598.14	20.32
Greene	43,850.51	9,750.52	22.23	10,535.96	24.02
Hempstead	49,993.41	7,644.77	15.29	8,274.04	16.55
Hot Spring	38,544.39	5,594.49	14.51	5,717.37	14.83
Howard	27,634.98	5,180.76	18.74	5,387.38	19.49
Independence	40,142.92	6,781.73	16.89	7,427.10	18.50
Izard	13,401.15	3,038.73	22.67	3,052.39	22.77
Jackson	44,570.94	4,924.98	11.05	5,569.82	12.49
Jefferson	130,323.76	13,375.11	10.26	17,120.46	13.13
Johnson	26,436.77	4,676.07	17.68	4,771.16	18.04
LaFayette	26,550.88	4,917.24	18.52	5,047.47	19.01
Lawrence	41,766.92	6,378.14	15.27	6,875.52	16.46
Lee	38,845.43	7,030.29	18.09	8,777.25	22.59
Lincoln	26,729.58	3,286.51	12.29	3,478.52	13.01
Little River	30,261.89	2,299.41	7.59	2,368.57	7.82

TABLE V - Continued

ESTIMATED REVENUE OF ARKANSAS COUNTIES FROM STATE AD VALOREM TAXES ON BASIS OF
1935 ASSESSMENTS, ESTIMATED LOSS IN REVENUE ON BASIS OF EXEMPTIONS OF
HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS, AND PER CENT OF LOSS

County	Estimated Revenue	\$1,000.00 Basis		\$2,500.00 Basis	
		Estimated Loss in Revenue	Per Cent of Loss	Estimated Loss in Revenue	Per Cent of Loss
Logan	\$31,303.57	\$7,015.85	22.41	\$7,276.68	23.24
Lonoke	56,177.01	6,606.60	11.76	7,802.33	13.88
Madison	15,695.89	5,073.49	32.32	5,120.21	32.62
Marion	13,271.67	1,662.74	12.52	1,674.66	12.61
Miller	78,679.38	10,014.91	12.72	11,618.41	14.76
Mississippi	114,659.95	14,966.69	13.05	18,909.71	16.49
Monroe	38,988.08	4,699.91	12.05	5,235.48	13.42
Montgomery	9,959.31	1,787.06	17.94	1,789.93	17.97
Nevada	26,264.44	3,876.28	14.75	3,942.40	15.01
Newton	8,314.55	1,995.60	24.00	1,995.60	24.00
Ouachita	81,721.63	9,005.37	11.01	10,916.76	13.35
Perry	13,505.82	1,947.06	14.41	1,949.40	14.43
Phillips	78,971.44	6,741.02	8.53	8,764.90	11.09
Pike	18,922.23	3,058.65	16.16	3,083.88	16.29
Poinsett	66,490.11	4,569.32	6.87	5,000.23	7.52
Polk	31,358.73	6,767.90	21.58	6,982.53	22.26
Pope	36,924.95	9,970.02	27.00	10,520.99	28.49
Prairie	33,025.62	5,848.83	17.70	6,616.17	20.03
Pulaski	464,898.25	67,693.65	14.56	89,967.91	19.35
Randolph	27,389.95	6,078.95	22.19	6,867.86	25.07
Saline	38,097.75	3,351.45	8.79	3,436.19	9.01
Scott	17,874.99	4,105.26	22.96	4,124.75	23.07
Searcy	10,748.42	3,932.92	36.59	3,985.55	37.08
Sebastian	162,476.00	30,679.50	18.88	38,635.48	23.77
Sevier	32,236.53	7,476.78	23.19	7,769.10	24.10
Sharp	15,133.00	1,641.77	10.84	1,641.77	10.84
St. Francis	53,806.13	7,448.85	13.84	8,674.94	16.12
Stone	7,844.44	3,403.17	43.38	3,459.99	44.10
Union	127,814.74	13,604.19	10.64	15,843.79	12.39
Van Buren	9,138.63	4,410.29	48.25	4,410.29	48.25
Washington	89,335.34	30,590.50	34.24	35,008.62	39.18
White	58,261.45	10,402.93	17.85	10,704.39	18.37
Woodruff	30,417.43	4,431.17	14.56	5,018.85	16.49
Yell	31,394.41	5,599.05	17.83	5,861.27	18.66
Totals	\$3,592,914.42	588,473.05	16.37	668,096.27	18.59

TABLE VI

ESTIMATED LOSS IN 1936 TAXES TO LOCAL SCHOOL DISTRICTS IN ARKANSAS COUNTIES ON BASIS OF EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS AND PER CENT LOSS IS OF ESTIMATED REVENUE FROM LOCAL SCHOOL TAXES

County	Estimated Revenue	Estimated Loss in Local School Taxes from Homestead Exemption of						Per cent of Loss From Exemptions of	
		Urban Property		Rural Property		All Property		\$1,000	\$2,500
		\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500
Arkansas	\$113,851.51	\$5,157.72	\$5,821.02	\$9,896.12	\$11,871.67	\$15,053.84	\$17,692.89	13.22	15.54
Ashley	102,083.03	113.85	113.85	6,712.69	6,841.86	6,826.54	6,955.71	6.68	6.81
Baxter	23,192.35			5,483.24	5,779.59	5,483.24	5,779.59	23.64	24.92
Benton	140,350.64	5,932.62	6,372.90	41,998.43	44,505.30	47,931.05	50,878.20	34.15	36.25
Boone	32,869.39	5,752.89	6,347.79	9,259.08	9,431.39	15,011.97	15,779.18	45.67	48.00
Bradley	64,507.98	6,506.28	7,088.04	5,909.73	5,916.93	12,416.01	13,004.97	19.24	20.16
Calhoun	39,361.10			6,308.74	6,324.04	6,308.74	6,324.04	16.02	16.06
Carroll	41,404.62	2,120.40	2,205.00	12,961.97	13,431.06	15,082.37	15,636.06	36.42	37.76
Chicot	79,677.27	3,076.47	3,304.80	7,419.90	7,995.36	10,496.37	11,300.16	13.17	14.18
Clark	96,416.15	6,177.42	7,476.93	7,755.75	7,796.85	13,933.17	15,273.78	14.45	15.84
Clay	65,502.01			10,797.44	11,415.70	10,797.44	11,415.70	16.48	17.42
Cleburne	20,848.11			6,656.94	6,718.77	6,656.94	6,718.77	31.93	32.22
Cleveland	37,892.33			6,670.01	6,704.21	6,670.01	6,704.21	17.60	17.69
Columbia	63,226.47	6,214.60	7,723.62	12,913.83	13,255.87	19,128.45	20,979.49	30.25	33.18
Conway	72,919.16	9,957.15	10,677.42	9,661.94	9,901.25	19,619.09	20,578.67	26.90	28.22
Craighead	147,905.94	5,921.10	7,726.95	13,348.20	14,402.34	19,269.30	22,129.29	13.02	14.96
Crawford	82,001.88	7,263.45	7,922.70	10,484.64	10,860.38	17,748.09	18,783.08	21.64	22.90
Crittenden	156,023.82			7,676.28	10,046.98	7,676.28	10,046.98	4.91	6.43
Cross	86,881.88	3,179.16	3,611.07	7,461.51	8,153.65	10,640.67	11,764.72	12.24	13.54
Dallas	53,267.94	3,304.26	3,645.36	5,697.39	5,735.19	9,001.65	9,380.55	16.89	17.62
Desha	71,130.43	3,726.36	3,745.80	4,863.98	4,919.78	8,590.34	8,665.58	12.07	12.18
Drew	71,321.94	4,246.92	5,269.92	5,905.22	6,026.66	10,152.14	11,296.58	14.23	15.83
Faulkner	65,013.44	7,294.86	7,779.06	11,114.56	11,117.26	18,409.42	18,896.32	28.27	29.02
Franklin	52,313.43			11,390.65	12,049.56	11,390.65	12,049.56	21.77	23.03
Fulton	24,325.50			7,218.76	7,267.61	7,218.76	7,267.61	29.67	29.95

TABLE VI - Continued

ESTIMATED LOSS IN 1936 TAXES TO LOCAL SCHOOL DISTRICTS IN ARKANSAS COUNTIES ON BASIS OF EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS AND PER CENT LOSS IS OF ESTIMATED REVENUE FROM LOCAL SCHOOL TAXES

County	Estimated Revenue	Estimated Loss in Local School Taxes From Homestead Exemption of						Per cent of Loss From Exemptions of	
		Urban Property		Rural Property		All Property		\$1,000	\$2,500
		\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500
Garland	\$222,734.27	\$28,225.62	\$34,809.12	\$7,180.14	\$7,452.12	\$35,405.76	\$42,261.24	15.89	18.97
Grant	36,183.17			7,077.06	7,343.46	7,077.06	7,343.46	19.55	20.29
Greene	76,706.32	6,092.10	7,005.60	11,355.34	11,906.71	17,447.44	18,912.31	22.74	24.65
Hempstead	101,812.83	6,376.86	7,592.94	9,077.91	9,160.11	15,454.77	16,753.05	15.17	16.45
Hot Spring	75,399.57	6,024.96	6,279.21	4,898.57	4,898.57	10,923.53	11,177.78	14.48	14.82
Howard	54,058.11			10,192.84	10,616.11	10,192.84	10,616.11	18.85	19.63
Independence	74,092.83	3,268.98	4,073.94	8,552.14	8,984.32	11,821.12	13,058.26	15.95	17.62
Izard	23,798.30			5,468.14	5,468.76	5,468.14	5,468.76	22.97	23.05
Jackson	87,652.32	3,713.40	4,416.12	6,059.19	6,632.19	9,772.59	11,048.31	11.14	12.60
Jefferson	248,418.49	17,909.64	24,373.98	8,798.94	9,860.94	26,708.58	34,234.92	10.75	13.78
Johnson	53,656.98	4,783.32	4,969.17	4,518.18	4,528.23	9,301.50	9,497.40	17.33	17.70
Lafayette	53,472.20	2,507.22	2,564.82	7,404.60	7,615.50	9,911.82	10,180.32	18.53	19.03
Lawrence	78,863.82			11,931.56	12,897.51	11,931.56	12,897.51	15.12	16.35
Lee	71,202.29	5,159.16	6,967.62	8,558.71	10,072.18	13,717.87	17,039.80	19.26	23.93
Lincoln	49,595.02			6,432.15	6,816.26	6,432.15	6,816.26	12.96	13.74
Little River	62,216.52			4,710.22	4,853.41	4,710.22	4,853.41	7.57	7.80
Logan	63,465.47	2,835.58	3,211.38	11,219.80	11,375.44	14,055.38	14,586.82	22.14	22.98
Lonoke	113,294.94			13,442.01	15,794.75	13,442.01	15,794.75	11.86	13.94
Madison	26,320.83			8,111.72	8,176.45	8,111.72	8,176.45	30.81	31.06
Marion	24,496.67			3,103.73	3,122.35	3,103.73	3,122.35	12.67	12.74
Miller	162,786.17	14,660.64	17,807.31	6,076.08	6,230.70	20,736.72	24,038.01	12.75	14.78
Mississippi	231,055.16	10,378.53	12,015.00	19,615.68	25,714.36	29,994.21	37,729.36	12.98	16.32
Monroe	73,160.14	3,073.32	3,247.47	6,854.56	7,406.80	9,927.88	10,654.27	13.57	14.56
Montgomery	19,990.45			3,648.39	3,654.24	3,648.39	3,654.24	18.25	18.27
Nevada	35,552.62	3,116.61	3,253.41	4,821.63	4,821.63	7,938.24	8,075.04	22.32	22.71

TABLE VI - Continued

ESTIMATED LOSS IN 1936 TAXES TO LOCAL SCHOOL DISTRICTS IN ARKANSAS COUNTIES ON BASIS OF EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS AND PER CENT LOSS IS OF ESTIMATED REVENUE FROM LOCAL SCHOOL TAXES

County	Estimated Revenue	Estimated Loss in Local School Taxes From Homestead Exemption of				Per cent of Loss From Exemptions of			
		Urban Property		Rural Property		All Property			
		\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500		
Newton	\$14,593.49			\$3,525.40	\$3,525.40	\$3,525.40	\$3,525.40	24.15	24.15
Ouachita	167,785.95	8,666.46	12,044.79	9,824.41	10,404.55	18,490.87	22,449.34	11.02	13.37
Perry	25,826.45			3,722.73	3,727.59	3,722.73	3,727.59	14.41	14.43
Phillips	139,297.83	7,741.96	10,870.71	4,345.10	4,657.98	12,087.06	15,528.69	8.67	11.14
Pike	38,899.24			6,245.58	6,297.78	6,245.58	6,297.78	16.05	16.18
Poinsett	131,649.12	1,341.45	1,587.60	7,586.24	8,185.77	8,927.69	6,773.37	6.78	7.42
Polk	61,043.89	4,938.55	5,318.71	7,896.90	7,933.77	12,835.45	13,252.48	21.02	21.70
Pope	69,634.58	8,848.44	9,708.84	9,874.55	10,050.58	18,722.99	19,759.42	26.88	28.37
Prairie	56,307.17			10,271.18	11,324.10	10,271.18	11,324.10	18.24	20.11
Pulaski	961,858.46	123,113.34	167,147.01	16,935.93	18,993.60	140,049.27	186,140.61	14.56	19.35
Randolph	45,013.97			9,280.75	10,636.35	9,280.75	10,636.35	20.61	23.62
Saline	73,233.15	3,370.95	3,498.03	3,491.57	3,539.81	6,862.52	7,037.84	9.37	9.61
Scott	33,738.89			7,549.95	7,581.27	7,549.95	7,581.27	22.37	22.47
Searcy	15,721.01			5,538.77	5,609.33	5,538.77	5,609.33	35.23	35.68
Sebastian	334,947.06	48,674.88	64,722.42	14,648.33	14,833.18	63,323.21	69,555.60	18.90	23.75
Sevier	65,153.39	5,387.58	5,809.32	9,762.04	9,941.22	15,149.62	15,750.54	23.25	24.17
Sharp	26,126.99			2,480.43	2,480.43	2,480.43	2,480.43	9.49	9.49
St. Francis	111,323.03	10,748.34	12,884.04	4,403.70	5,062.86	15,152.04	17,946.90	13.61	16.12
Stone	9,095.29			3,769.41	3,861.25	3,769.41	3,861.25	41.44	42.45
Union	261,800.68	14,997.96	19,159.83	13,852.80	13,376.52	28,850.76	32,536.35	11.02	12.42
Van Buren	17,336.79			8,298.26	8,298.26	8,298.26	8,298.26	47.86	47.86
Washington	163,299.44	15,533.55	18,786.60	36,779.94	41,353.06	52,313.49	60,139.66	32.03	36.82
White	116,098.99	4,908.42	5,438.52	16,005.59	16,093.39	20,914.01	21,531.91	18.01	18.54
Woodruff	62,265.52			9,143.41	10,361.11	9,143.41	10,361.11	14.68	16.64
Yell	63,165.85			11,405.42	11,947.94	11,405.42	11,947.94	18.05	18.91
Grand Totals	6,970,530.13	\$462,343.33	\$576,395.74	\$681,314.68	\$723,986.46	\$1,143,658.01	\$1,300,382.20	16.40	18.65

TABLE VII

ESTIMATED LOSS IN 1936 TAXES TO ARKANSAS CITY SCHOOL DISTRICTS ON BASIS OF
EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS, AND PER
CENT OF LOSS IS OF ESTIMATED REVENUE FROM LOCAL SCHOOL TAXES
IN THESE DISTRICTS

City	Estimated Revenue	Estimated Loss from Exemptions of		Per Cent of Loss from Exemptions of	
		\$1,000	\$2,500	\$1,000	\$2,500
Arkadelphia	\$31,739.76	\$6,177.42	\$7,476.93	19.46	23.55
Batesville	26,983.38	3,268.94	4,073.94	12.11	15.09
Benton	20,140.02	3,370.95	3,498.03	16.73	17.36
Blytheville	48,871.06	8,260.34	9,519.75	16.90	19.47
Brinkley	27,132.64	3,073.32	3,247.47	11.32	11.96
Camden	45,270.07	8,666.46	12,044.79	19.15	26.60
Clarksville	21,589.22	4,783.32	4,969.17	22.15	23.01
Conway	32,901.46	7,294.86	7,779.06	22.17	23.64
Crossett	18,404.73	113.85	113.85	0.61	0.61
Dermott	15,349.68	3,076.47	3,304.80	20.04	21.53
De Queen	28,321.06	5,387.58	5,809.32	19.02	20.51
El Dorado	119,691.95	14,217.17	18,487.44	11.87	15.44
Eureka Springs	9,388.64	2,120.40	2,205.00	22.58	23.48
Fayetteville	62,850.26	12,165.93	15,074.46	19.35	23.98
Fordyce	21,271.07	3,304.26	3,645.36	15.53	17.13
Forrest City	68,757.01	10,748.34	12,872.07	15.63	18.72
Ft. Smith	276,540.77	48,998.97	64,666.71	17.71	23.38
Harrison	19,418.78	5,752.89	6,347.79	29.62	32.68
Helena	73,252.51	6,783.03	10,212.66	9.25	13.94
Hope	40,775.27	6,376.86	7,592.94	15.63	18.62
Hot Springs	169,143.41	28,225.62	34,809.12	16.68	20.57
Jonesboro	58,319.64	5,921.10	7,726.95	10.15	13.24
Little Rock	729,968.99	101,509.56	141,831.09	13.90	19.42
Magnolia	25,525.44	6,214.64	7,723.62	24.34	30.25
McGehee	21,149.62	3,726.36	3,745.80	17.61	17.71
Malvern	27,751.27	6,024.96	6,279.22	21.71	22.62
Marianna	24,350.78	5,159.16	6,967.62	21.18	28.61
Mena	18,627.52	4,938.55	5,318.72	26.51	28.55
Monticello	24,317.57	4,246.92	5,269.32	17.46	21.66
Morrilton	44,073.00	9,957.15	10,677.42	22.59	24.22
Newport	35,488.49	3,713.40	4,416.12	10.46	12.44
North Little Rock	123,528.65	21,603.78	25,315.92	17.48	20.49
Osceola	19,436.51	2,118.15	2,495.25	10.89	12.83
Paragould	28,561.01	6,092.10	7,005.60	21.33	24.52
Paris	21,174.61	4,734.63	5,154.57	22.35	24.34
Pine Bluff	152,315.64	17,909.64	24,373.98	11.75	16.00
Prescott	18,157.93	3,116.61	3,253.41	17.16	17.91
Rogers	33,429.24	9,391.14	9,984.42	28.17	29.86
Russellville	32,528.48	8,848.44	9,708.84	27.20	29.84
Searcy	19,334.14	4,908.42	5,438.52	25.38	28.12
Smackover	15,755.11	767.75	807.35	4.87	5.12
Springdale	18,257.06	3,367.62	3,712.14	18.44	20.33
Stamps	9,548.28	2,507.22	2,564.82	26.25	26.86
Stuttgart	36,205.60	5,157.72	5,821.02	14.24	16.07
Texarkana	95,229.27	14,684.40	17,807.31	15.42	18.69
Trumann	29,369.25	1,341.45	1,587.60	4.56	5.40
Van Buren	35,543.27	7,263.45	7,922.70	20.43	22.29
Warren	34,166.63	6,506.28	7,088.04	19.04	20.74
West Helena	19,545.46	2,089.44	2,360.16	10.69	12.07
Wynne	22,382.77	3,179.16	3,611.07	14.20	16.13
Totals	\$2,951,833.98	\$469,166.18	\$583,719.26	15.89	19.77

TABLE VIII

ESTIMATED LOSS IN THE STATE THREE MILL SCHOOL TAXES FOR 1936 IN ARKANSAS COUNTIES
ON BASIS OF EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS
AND PER CENT LOSS IS OF ESTIMATED REVENUE FROM THE THREE MILL TAX

County	Estimated Revenue	Loss in State Three Mill School Tax From Homestead Exemption of						Per cent of Loss From Exemptions of	
		Urban Property		Rural Property		All Property		\$1,000	\$2,500
		\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500
Arkansas	\$21,931.63	\$859.62	\$970.18	\$1,943.18	\$2,415.57	\$2,802.80	\$3,385.75	12.77	15.43
Ashley	17,025.34	18.98	18.98	1,120.75	1,142.30	1,159.73	1,161.28	6.69	6.82
Baxter	5,457.64			1,256.46	1,330.65	1,256.46	1,330.65	23.02	24.38
Benton	28,210.39	1,565.20	1,664.08	7,600.77	8,083.56	9,165.97	9,747.64	32.49	34.56
Boone	8,776.21	958.81	1,057.96	1,614.89	1,645.10	2,573.70	2,703.06	29.32	30.79
Bradley	10,826.51	1,084.38	1,181.34	1,007.07	1,008.27	2,091.45	2,189.61	19.31	20.22
Calhoun	6,733.30			1,077.84	1,080.39	1,077.84	1,080.39	16.00	16.04
Carroll	8,433.67	353.40	367.50	3,006.87	3,120.24	3,360.27	3,487.74	39.84	41.35
Chicot	13,354.51	512.74	550.80	1,241.51	1,337.43	1,754.25	1,888.23	13.13	14.14
Clark	16,394.15	1,029.57	1,246.15	1,329.33	1,337.75	2,358.90	2,583.90	14.37	15.76
Clay	12,913.97			2,023.08	2,131.83	2,023.08	2,131.83	15.66	16.50
Cleburne	3,999.62			1,260.84	1,271.16	1,260.84	1,271.16	31.52	31.78
Cleveland	6,528.89			1,157.64	1,163.34	1,157.64	1,163.34	17.73	17.81
Columbia	14,258.74	1,035.78	1,287.28	2,169.66	2,227.86	3,205.44	3,515.14	22.48	24.65
Conway	12,189.42	1,659.52	1,779.58	1,616.45	1,656.33	3,275.97	3,435.91	26.87	28.18
Craighead	26,090.01	986.85	1,287.82	2,541.06	2,731.40	3,527.91	4,019.22	13.52	15.40
Crawford	13,784.11	1,210.57	1,320.45	1,794.02	1,856.64	3,004.59	3,177.09	21.79	23.04
Crittenden	28,745.95			1,348.53	1,761.99	1,348.53	1,761.99	4.69	6.12
Cross	15,353.01	529.86	601.84	1,305.42	1,423.39	1,835.28	2,025.23	11.95	13.19
Dallas	8,955.37	550.71	607.56	951.60	957.90	1,502.31	1,565.46	16.77	17.48
Desha	12,381.07	621.06	624.30	816.81	826.11	1,437.87	1,450.41	11.61	11.71
Drew	12,336.68	707.82	878.22	1,034.13	1,054.59	1,741.95	1,932.81	14.12	15.66
Faulkner	11,221.74	1,215.81	1,296.51	1,938.06	1,938.51	3,153.87	3,235.02	28.10	28.82
Franklin	9,498.53			2,052.69	2,166.66	2,052.69	2,166.66	21.61	22.81
Fulton	4,714.82			1,386.90	1,398.27	1,386.90	1,398.27	29.41	29.65

TABLE VIII - Continued

ESTIMATED LOSS IN THE STATE THREE MILL SCHOOL TAXES FOR 1936 IN ARKANSAS COUNTIES
ON BASIS OF EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS
AND PER CENT LOSS IS OF ESTIMATED REVENUE FROM THE THREE MILL TAX

County	Estimated Revenue	Loss in State Three Mill School Tax From Homestead Exemption of						Per cent of Loss From Exemptions of	
		Urban Property		Rural Property		All Property		\$1,000	\$2,500
		\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500		
Garland	\$37,139.96	\$4,704.27	\$5,801.52	\$1,201.89	\$1,247.22	\$5,906.16	\$7,048.74	15.90	18.97
Grant	6,105.99			1,196.34	1,240.74	1,196.34	1,240.74	15.59	20.32
Greene	15,120.87	1,015.35	1,167.60	2,346.90	2,465.49	3,362.25	3,633.09	22.23	24.02
Hempstead	17,239.11	1,062.81	1,265.49	1,573.32	1,587.63	2,636.13	2,853.12	15.29	16.55
Hot Spring	13,291.17	1,004.16	1,046.53	924.98	924.98	1,929.14	1,971.51	14.51	14.83
Howard	9,529.30			1,786.47	1,857.72	1,786.47	1,857.72	18.74	19.49
Independence	13,842.39	544.83	678.99	1,793.70	1,882.08	2,338.53	2,561.07	16.89	18.50
Izard	4,621.09			1,047.84	1,052.55	1,047.84	1,052.55	22.67	22.77
Jackson	15,368.95	618.90	736.02	1,079.37	1,184.61	1,698.27	1,920.63	11.05	12.49
Jefferson	44,939.23	2,984.94	4,062.33	1,627.17	1,841.28	4,612.11	5,903.61	10.26	13.13
Johnson	9,116.13	797.22	828.19	815.22	817.04	1,612.44	1,645.23	17.68	18.04
Lafayette	9,155.47	417.87	427.48	1,277.73	1,313.04	1,695.60	1,740.52	18.52	19.01
Lawrence	14,402.38			2,199.36	2,370.87	2,199.36	2,370.87	15.27	16.46
Lee	13,394.97	859.86	1,161.28	1,564.38	1,865.37	2,424.24	3,026.65	18.09	22.59
Lincoln	9,217.09			1,133.28	1,199.49	1,133.28	1,199.49	12.29	13.01
Little River	10,435.13			792.90	816.75	792.90	816.75	7.59	7.82
Logan	10,794.33	789.11	859.09	1,630.16	1,650.10	2,419.27	2,509.19	22.41	23.24
Lonoke	19,371.38			2,278.14	2,690.46	2,278.14	2,690.46	11.76	13.88
Madison	5,412.37			1,749.48	1,765.59	1,749.48	1,765.59	32.32	32.62
Marion	4,576.44			573.36	577.47	573.36	577.47	12.52	12.61
Miller	27,131.02	2,447.40	2,967.89	1,006.02	1,038.46	3,453.42	4,006.35	12.72	14.76
Mississippi	39,537.91	1,729.75	2,002.50	3,431.17	4,518.09	5,160.92	6,520.59	13.05	16.49
Monroe	13,444.17	512.22	541.24	1,108.44	1,264.10	1,620.66	1,805.34	12.05	13.43
Montgomery	3,434.59			616.23	617.22	616.23	617.22	17.94	17.97
Nevada	9,056.71	519.43	542.23	817.22	817.22	1,336.65	1,359.45	14.75	15.01

TABLE VIII - Continued

ESTIMATED LOSS IN THE STATE THREE MILL SCHOOL TAXES FOR 1936 IN ARKANSAS COUNTIES
ON BASIS OF EXEMPTION OF HOMESTEADS UP TO \$1,000 AND \$2,500 VALUATIONS
AND PER CENT LOSS IS OF ESTIMATED REVENUE FROM THE THREE MILL TAX

County	Estimated Revenue	Loss in State Three Mill School Tax From Homestead Exemption of						Per cent of Loss From Exemptions of	
		Urban Property		Rural Property		All Property		\$1,000	\$2,500
		\$1,000	\$2,500	\$1,000	\$2,500	\$1,000	\$2,500		
Newton	\$2,867.05			\$688.14	\$688.14	\$688.14	\$688.14	24.00	24.00
Ouachita	28,179.87	\$1,444.41	\$2,007.46	1,660.89	1,756.93	3,105.30	3,764.39	11.01	13.35
Perry	4,657.18			671.40	672.21	671.40	672.21	14.41	14.43
Phillips	27,231.53	1,478.74	2,095.47	845.75	926.91	2,324.49	3,022.38	8.53	11.09
Pike	6,524.91			1,054.71	1,063.41	1,054.71	1,063.41	16.16	16.29
Poinsett	22,927.63	223.57	264.60	1,352.05	1,459.62	1,575.62	1,724.22	6.87	7.52
Polk	10,813.36	823.09	886.45	1,510.67	1,521.32	2,333.76	2,407.77	21.48	22.25
Pope	12,732.74	1,474.74	1,618.14	1,963.20	2,009.79	3,437.94	3,627.93	26.98	28.42
Prairie	11,388.14			2,016.84	2,281.44	2,016.84	2,281.44	17.71	20.03
Pulaski	160,309.74	20,518.89	27,857.83	2,823.75	3,165.58	23,342.64	31,023.41	14.56	19.35
Randolph	9,444.81			2,096.19	2,368.23	2,096.19	2,368.23	22.19	25.07
Saline	13,137.16	561.82	583.00	593.85	601.89	1,155.67	1,184.89	6.79	9.01
Scott	6,163.79			1,415.61	1,422.33	1,415.61	1,422.33	22.94	23.07
Searcy	3,706.55			1,356.18	1,374.33	1,356.18	1,374.33	36.59	37.10
Sebastian	56,029.66	8,166.49	10,777.78	2,412.65	2,544.79	10,579.14	13,322.57	18.88	23.77
Sevier	11,116.05	897.93	968.22	1,680.27	1,710.78	2,578.20	2,679.00	23.19	24.10
Sharp	5,218.62			566.13	566.13	566.13	566.13	10.84	10.84
St. Francis	18,553.84	1,791.39	2,145.34	777.18	846.01	2,568.57	2,991.35	13.84	16.12
Stone	2,704.98			1,173.51	1,193.10	1,173.51	1,193.10	43.38	44.10
Union	44,074.05	2,497.49	3,215.80	2,193.61	2,247.58	4,691.10	5,463.38	10.65	12.39
Van Buren	3,151.25			1,520.79	1,520.79	1,520.79	1,520.79	48.25	48.25
Washington	30,805.29	2,588.92	3,131.10	7,959.53	8,940.84	10,548.45	12,071.94	34.24	39.18
White	20,090.15	818.07	906.42	2,769.15	2,784.75	3,587.22	3,691.17	17.85	18.37
Woodruff	10,488.77			1,527.99	1,730.64	1,527.99	1,730.64	14.56	16.49
Yell	10,825.66			1,930.71	2,021.13	1,930.71	2,021.13	17.83	18.66
Grand Totals	\$1,238,936.04	\$78,194.36	\$97,286.54	\$124,727.38	\$133,091.48	\$202,921.74	\$230,378.02	16.37	18.59

TABLE IX
ESTIMATED REVENUE FROM AD VALOREM TAXES FOR STATE PURPOSES FOR 1936 ACCORDING
TO VARIOUS FUNDS WITH ESTIMATED LOSS AND PER CENT OF LOSS FROM EXEMPTION OF
PROPERTY UP TO \$1,000 AND \$2,500 VALUATIONS

Age Rate	Fund	Estimated Revenue	Estimated Losses Based Upon Homestead Exemptions of		Per Cent of Loss From Exemptions of	
			\$1,000	\$2,500	\$1,000	\$2,500
20	Charities Fund	495,585.48	81,169.56	92,142.21	16.37	18.59
00	Common School Fund	1,238,963.67	202,923.90	230,355.52	"	"
00	Confederate Pension Fund	825,975.78	135,282.60	153,570.35	"	"
20	Sinking Fund	82,597.58	13,528.26	15,357.03	"	"
20	Vocational Education Fund	82,597.58	13,528.26	15,357.03	"	"
00	University of Arkansas	412,987.89	67,641.30	76,785.17	"	"
20	State Teachers College	82,597.58	13,528.26	15,357.03	"	"
12	Branch A & M College (Negro)	49,558.55	8,116.95	9,214.22	"	"
15	A & M College (First District)	61,948.18	10,146.19	11,517.77	"	"
15	Polytechnic College	61,948.18	10,146.19	11,517.77	"	"
15	A & M College (Third District)	61,948.18	10,146.19	11,517.77	"	"
15	A & M College (Fourth District)	61,948.18	10,146.19	11,517.77	"	"
18	School Supervisor Fund	74,337.83	12,175.43	13,821.33	"	"
7	Totals	3,592,994.66	588,473.28	668,087.23	16.37	18.59

TABLE X

NUMBER OF HOMESTEADS, ACREAGE, AND AVERAGE ACREAGE
BY COUNTIES

County	Number			County	Number		
	Homesteads	Acreage	Average		Homesteads	Acreage	Average
Arkansas	1,742	88,068	50.6	Miller	2,494	63,193	25.3
Ashley	1,553	64,954	41.8	Mississippi	2,912	86,975	29.9
Baxter	1,306	112,102	85.8	Monroe	1,530	54,713	35.8
Benton	6,721	307,982	45.8	Montgomery	1,020	75,030	73.6
Boone	2,510	140,969	56.2	Nevada	1,776	115,118	64.8
Bradley	2,081	84,944	40.8	Newton	1,393	105,541	75.7
Calhoun	1,401	87,500	62.5	Ouachita	2,679	98,493	36.8
Carroll	2,641	205,432	77.8	Perry	893	39,047	43.7
Chicot	1,377	41,445	30.1	Phillips	1,262	29,127	23.1
Clark	2,156	94,494	43.4	Pike	1,417	65,997	46.6
Clay	1,854	62,604	33.8	Poinsett	1,238	54,707	44.2
Cleburne	1,862	114,157	61.8	Polk	2,292	118,464	51.7
Cleveland	1,183	89,211	75.4	Pope	3,061	119,959	39.2
Columbia	2,583	183,103	70.9	Prairie	1,613	86,893	53.9
Conway	3,371	176,897	52.5	Pulaski	13,120	92,699	7.1
Craighead	2,281	92,522	40.6	Randolph	1,864	155,931	83.7
Crawford	2,757	130,635	47.4	Saline	1,380	45,712	33.1
Crittenden	864	26,165	30.3	Scott	1,602	97,336	60.8
Cross	1,492	62,269	41.7	Searcy	1,892	137,830	72.8
Dallas	1,746	84,126	48.2	Sebastian	6,010	114,549	19.1
Desha	1,336	39,586	29.6	Sevier	2,306	100,982	43.8
Drew	1,658	94,512	57.0	Sharp	1,099	86,030	78.3
Faulkner	2,713	164,345	60.5	St. Francis	1,583	61,585	38.9
Franklin	1,663	96,058	57.8	Stone	1,290	126,508	98.0
Fulton	1,898	173,105	91.2	Union	3,713	97,067	26.2
Garland	5,285	106,797	20.2	Van Buren	2,394	215,937	90.2
Grant	1,656	89,125	53.8	Washington	7,658	451,250	58.9
Greene	2,526	121,210	48.0	White	3,571	126,444	35.4
Hempstead	1,917	102,495	53.5	Woodruff	1,157	46,489	40.2
Hot Spring	2,437	98,767	40.5	Yell	1,896	76,630	40.4
Howard	1,512	81,673	54.0	Totals	171,441	7,833,280	45.7
Independence	2,306	125,362	54.5				
Izard	1,513	137,975	91.2				
Jackson	1,423	67,484	47.4				
Jefferson	3,227	51,043	15.8				
Johnson	1,689	85,920	50.9				
Lafayette	1,848	84,500	45.1				
Lawrence	1,962	98,187	50.0				
Lee	1,472	65,426	44.5				
Lincoln	1,017	60,760	59.7				
Little River	987	34,083	34.5				
Logan	2,084	107,080	51.4				
Lonoke	1,651	59,235	35.3				
Madison	3,083	243,061	78.8				
Marion	977	50,766	52.0				

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TABLE XI

NUMBER OF URBAN HOMESTEADS, ACREAGE, AND AVERAGE ACREAGE
IN ARKANSAS CITY SCHOOL DISTRICTS

Cities	Number of Homesteads	Urban Acreage	Average Acreage
Arkadelphia	532	231	0.43
Batesville	327	179	0.54
Benton	336	146	0.43
Blytheville	767	482	0.63
Brinkley	294	53	0.18
Camden	807	522	0.65
Clarksville	360	248	0.69
Conway	585	332	0.58
Crossett	None	None	None
Dermott	295	111	0.38
De Queen	364	156	0.43
El Dorado	1291	956	0.74
Eureka Springs	171	99	0.58
Fayetteville	817	340	0.39
Fordyce	478	157	0.33
Forrest City	587	205	0.35
Fort Smith	3508	2148	0.61
Harrison	559	303	0.54
Helena	490	290	0.59
Hope	442	210	0.48
Hot Springs	3069	796	0.26
Jonesboro	439	73	0.17
Little Rock	7266	1211	0.17
Magnolia	386	198	0.51
McGehee	403	50	0.12
Malvern	710	294	0.41
Marianna	422	119	0.28
Mena	548	304	0.55
Monticello	307	204	0.66
Morrilton	533	188	0.35
Newport	404	54	0.13
No. Little Rock	1895	316	0.17
Osceola	180	68	0.38
Paragould	596	225	0.38
Paris	302	285	0.94
Pine Bluff	1491	384	0.26
Prescott	415	198	0.48
Rogers	363	141	0.39
Russellville	823	282	0.34
Searcy	390	156	0.40
Smackover	95	26	0.27
Springdale	192	163	0.85
Stamps	156	87	0.56
Stuttgart	387	141	0.36
Texarkana	1232	237	0.19
Trumann	127	34	0.27
Van Buren	572	267	0.47
Warren	777	141	0.18
West Helena	214	58	0.27
Wynne	354	86	0.24
Totals	38,058	13,954	0.37

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