

# ARKANSAS

## COUNTY GOVERNMENT OVERVIEW

### Counties

75

### Government Form

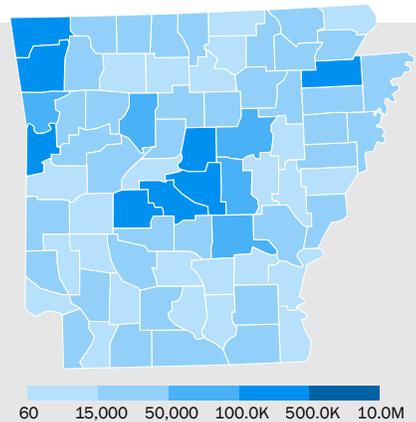
Reformed<sup>1</sup>

### Governing Body Size

9-15

### Population (2020)

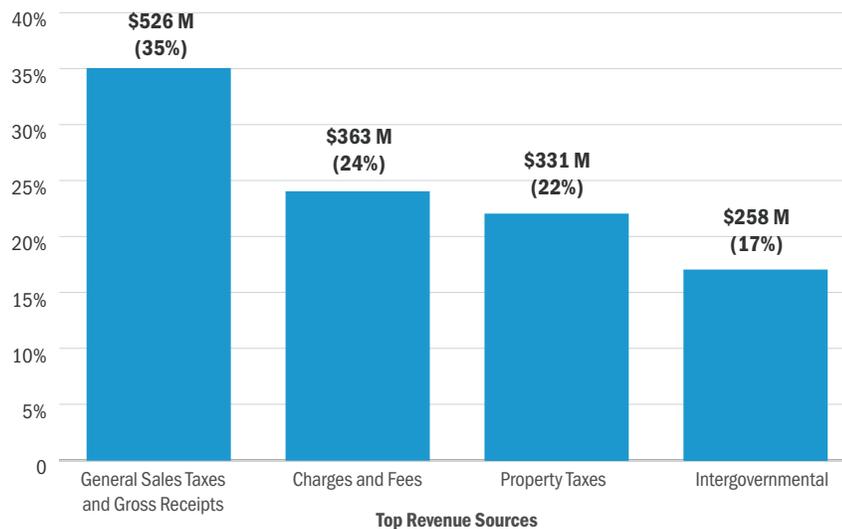
3.0 million<sup>2</sup>



### County Authority

**Home Rule.** Counties in the state of Arkansas are authorized to determine their own government structure. A county's quorum court may exercise its local legislative authority without limit so long as those actions and ordinances are not explicitly denied in the state's legislature.

## TOP REVENUE SOURCES FOR ARKANSAS COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county's executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties MUST provide:

- Provide law enforcement and protection services.
- Maintain all county roads which do not fall under the state highway system.

#### Services counties CAN provide:

- Form county and district health departments.
- Provide safe and adequate housing facilities for lower-income households.
- Construct public libraries.

#### Services counties CANNOT provide:

- Administration of schools or enforcement of school policies.
- Enact a rent control policy on certain properties.

# STRUCTURE/AUTHORITY

## SUMMARY

Arkansas counties operate under home rule and determine their own structure and regulations as long as they are not inconsistent with state law. The legislative body of the county is known as the quorum court and has 9-15 elected justices of the peace. The actual size of the court depends on the population of the county. The executive branch of a county government consists of the justices as well as an elected county judge. A judge does not have a vote in legislative affairs, but does have veto power and is responsible for administering the laws and regulations imposed by the county. A county may also form partnerships with other political entities and may declare an emergency for its area.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Circuit Clerk	Elected	Mandatory
Collector	Elected	Mandatory
Coroner	Elected	Mandatory
County Clerk	Elected	Mandatory
County Judge	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Elected	Mandatory
Treasurer	Elected	Mandatory



## COUNTY STRUCTURE

**Legislative Branch:** The legislative body is called a quorum court. It is composed of 9, 11, 13 or 15 justices of the peace, depending on the county's population. Justices have the power to appropriate funds and establish policy.

**Executive Branch:** The executive branch consists of an elected county judge who serves as the chief executive officer, and the other elected officers.

**Judicial Branch:** Arkansas' 75 counties are also divided into 28 circuit court districts. Circuit courts act as general jurisdiction trial courts. They consist of criminal, civil, probate, domestic relations and juvenile subject matter divisions.



## COUNTY AUTHORITY

**Executive Power:** Counties are empowered to exercise their authority for effective administration of county services and functions so long as they are not inconsistent with state law. The county judge is an acting decision-maker for the executive branch of a county with the power to veto legislation, have custody of county property, hire county employees, operate the system of roads and authorize the distribution of county funds. The judge also has exclusive original jurisdiction in matters relating to county taxes, paupers, internal improvement and local concern.

**Ability to Form Partnerships:** A county may, for any public purpose, contract, cooperate or join with any other county or political subdivision or with the United States. Counties may contract for services to fulfill their obligations under state law. Counties must collaborate with other local governments to provide economically efficient services. County executives must meet with all other political executives within their county to encourage cooperation and planning for the efficient use of mutual resources.

**Call a State of Emergency:** The county judge may declare a natural disaster or emergency and is authorized to use county equipment and labor on private property in response.

**Special Districts:** Counties may form improvement districts through petition of residents within the proposed districts and the approval of the county judge. Improvement districts can be used to fund the improvement of the county or fund services as long as they do not conflict with state law.

# SERVICES

## OVERVIEW OF COUNTY SERVICES

Arkansas counties have broad authority to provide and facilitate services. Counties may establish any services that pertain to county affairs including youth center, senior centers and other recreation services. In addition, counties may exercise zoning authority over unincorporated areas within their jurisdictions, may provide a variety of utility services and may establish parks and libraries. Counties are restricted, however, from adopting or enforcing any rent control ordinance that would affect private residential or commercial property.



### HEALTH AND HUMAN SERVICES

**County Health Department:**

County quorum courts may order the establishment and maintenance of county health departments. Counties may cooperate with one another to form district health departments.

**Hospitals:** Counties may establish, construct, maintain or lease medical facilities including hospitals within the county.

**Care Facilities:** County quorum courts are given broad authority to establish childcare, youth services and senior services they find necessary.

**Mental Health Facilities:** Counties may construct, establish, maintain or lease medical facilities including mental health facilities for providing service within the county.

**Welfare:** The county subdivision of the department of human services receives and distributes the state apportioned welfare funds.



### INFRASTRUCTURE

**Roads:** Counties must maintain all county roads which do not fall under the state highway system. For certain counties, the court may enact ordinances to provide for the use of county road machinery and equipment, materials, supplies and labor to make improvements to the roadways serving private property that are deemed essential.

**Cemetery Access Roads:** Counties may improve and maintain any roads across public or private lands that are used for cemetery access.

**Public Transit System:** A county may, jointly with another county or municipality, create an authority for the purpose of acquiring, equipping, leasing, maintaining and operating a public transit system.

**Energy Conservation:** Counties may use any available revenues and may issue bonds for the accomplishment of energy projects.

**Utilities:** Counties, through an ordinance, may provide water, sewer, waste and recycling, and may construct the facilities needed to support these services. Municipalities and towns may also provide utilities including gas, electric, water and sewer services.

- **Water:** County quorum courts may provide sewers and water distribution services.
- **Solid waste:** County quorum courts may provide recycling facilities and solid waste collection and disposal services.
- **Electric:** County quorum courts may provide electric utility services through an ordinance.
- **Gas:** County quorum courts may provide gas utility services through an ordinance.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Counties may form parks and recreation boards for the purpose of maintaining, purchasing and operating parks and recreational areas. Any county may also operate a program of public recreation and playgrounds, either independently or jointly with a municipality or school districts.

**Libraries:** Counties may be petitioned by the general population to levy taxes for the purpose of constructing and issuing bonds for the construction of public library systems.

**Port Facility:** Counties with access to a navigable stream may, either independently or jointly with another county or municipality, establish, equip, maintain and operate a river port or port facility.

**Tourism:** Counties may own, acquire, construct, improve, operate, sell or otherwise deal in or dispose of any lands or facilities for the securing and developing of tourism activities, including lodging.

**Airports:** A county may acquire, own, operate and maintain an airport and may construct all improvements at the airport as may be deemed necessary.



## ZONING AND DEVELOPMENT

**Zoning Power:** County quorum courts have broad zoning power over unincorporated areas within their jurisdiction. If approved by a majority of the county quorum court, a county judge may create a county planning board consisting of between five and twelve members. To make plans and provide the county with recommendations on public and private proposals for development. A county zoning board may prepare zoning ordinances that regulate the location, height and the size of buildings, open spaces, density and distribution of population and the uses of land, buildings and structures.

**Zoning Restriction:** County zoning authority does not supersede the zoning authority of municipalities.

**Housing Authority:** Housing authorities may be created by the governing body of any city or county through a resolution of their governing body. Housing authorities may construct and operate housing projects for the purpose of providing safe and adequate housing facilities for lower-income households.

**Economic Development:** Counties establish by ordinance a program for the awarding of grants to any nonprofit corporation, organization or association to promote economic development. Counties may also propose a community redevelopment district which they may create if approved by voters.

**Flood Control:** Counties may enter or take land that is necessary and proper for the location, construction, operation, repair or maintenance of any flood control project.

**Biogenic Gases:** Any county may lease, sell or convey any real county property for the production, reclamation and refining of crude biogenic gases.

**Shopping Centers:** A county quorum court may, by ordinance, limit the use of areas adjacent to shopping centers and other privately owned commercial enterprises to provide safe access to entrances, exits, loading and unloading areas, fire lanes, parking areas designated for persons with disabilities and other safety and convenience measures.

**Rent Control:** Counties cannot enact, maintain or enforce an ordinance that would have the effect of controlling the amount of rent charged for leasing private residential or commercial property.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Counties must provide law enforcement protection services and must oversee the custody of persons accused or convicted of crimes.

**Jails:** Counties must establish and maintain a county jail within the county. The county sheriff is charged with keeping the county jail and may assign staff to contribute to its supervision as well. In the event of damage, the county must repair or rebuild the jail.

**Courthouses:** Counties must establish and maintain a courthouse. In the event of damage, the county must repair or rebuild the courthouse.

**Fire:** Counties may provide fire prevention and fire protection services. A large percentage of the fire protection services in unincorporated areas of the county are performed by volunteer fire departments established as non-profits and which county governments may contract.

**Ambulance:** Counties may own and operate ambulance services, but quorum courts must establish ambulance service districts for the purpose of providing emergency medical services if petitioned by property owners within the proposed area.

**Firearms:** Counties cannot enact any ordinance to affect the ability of individuals to own, carry or transport firearms; however, counties may enact ordinances to regulate the discharge of firearms.



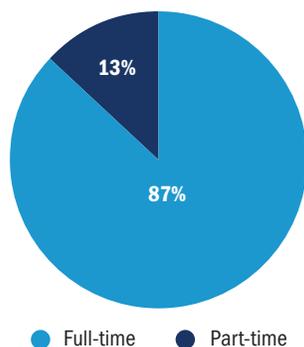
## SCHOOLS

**Education, Generally:** Counties can assess the valuation of personal and real school district property, levy tax rates on school districts in accordance with a tax rate approved by the electorate and collect and distribute property taxes. Counties are prohibited by state law to take almost any other action that would impact the public school system.

**Community Colleges:** Community colleges are under the jurisdiction of the State Board of Community College. Citizens may propose the establishment of a community college district by the state for the purpose of funding and creating a community college.

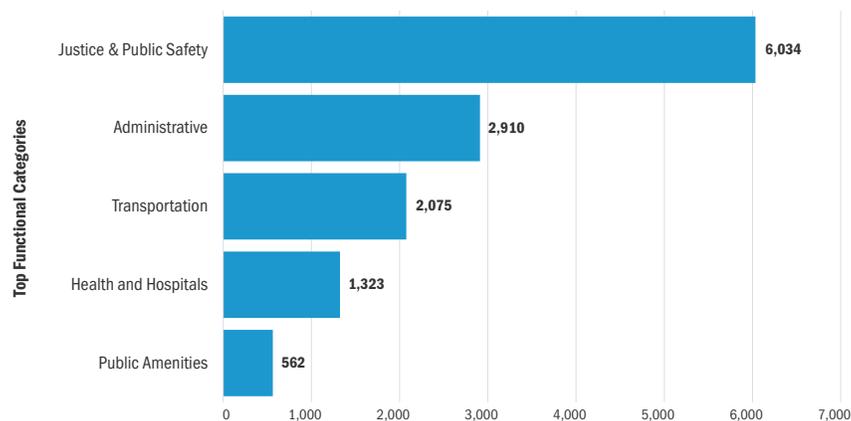
**Lease of County Property:** A quorum court may, in response to a petition by an educational institution, lease county land for the use of said institution.

## ARKANSAS COUNTIES EMPLOY 14,034 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## ARKANSAS COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

# TAXATION/FINANCES

## OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties levy taxes and appropriate funds in accordance with the provisions of Arkansas law. Counties may levy taxes on personal and real property for general operations, roads and libraries. These rates are limited by the state constitution. Counties may levy a general sales tax and dedicated sales tax with the approval of voters. Although the county sales tax applies to the total price of most purchases, counties in Arkansas may only tax the first \$2,500 on the sale of aircrafts, watercrafts, modular homes and mobile homes. The county sales tax is applicable to everything the state sales tax applies.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** County quorum courts must levy property taxes through an ordinance, but may not exceed 0.005 percent of the value of all taxable property for general government purposes and may not exceed 0.003 percent for the purpose of constructing and repairing public roads and bridges. The court may also levy property taxes for the county library upon a vote of approval by the electorate with a maximum rate of 0.005 for maintenance and operations and a maximum rate of 0.005 for capital improvements to or construction of a county library.

**Personal Property:** Certain personal property must be assessed by counties for property tax.

**Income Tax:** A county may levy an income tax on corporations, businesses and individuals. However, corporations may not have taxes levied against them that are not also levied against individual residents of the county. No county in Arkansas has levied an income tax.

**Sales Tax:** Counties may, through ordinance and approval of the electorate, levy sales taxes for the purpose of funding the capital improvement, construction, maintenance and operations of public facilities,

maintenance and operation of a community college, solid waste management operations within the county and any other purpose for which the general fund of the county may be used.

**Vehicle Tax:** Counties may levy a vehicle use tax for the operation of vehicles on public roads in their jurisdiction that must not exceed five dollars per year of vehicle. Currently, no county has imposed a vehicle tax.

**Mineral Tax:** Counties are not found to have the authority to impose a mineral tax.

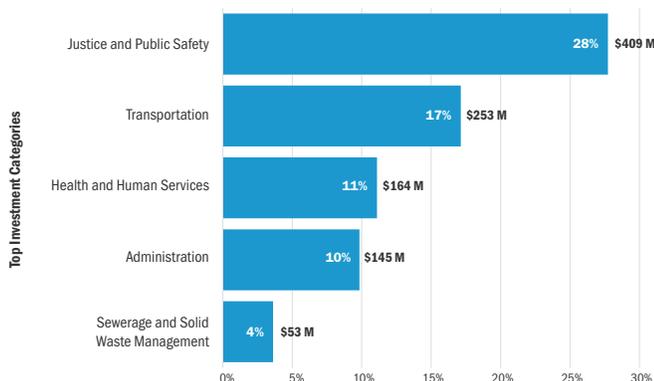
**Gas/Fuel Taxes:** Counties are prohibited from levying a sales tax on motor fuels.

**Debt and Debt Limit:** Counties may issue refunding bonds to lower interest rates on outstanding bonds.

**Other Finance Info:**

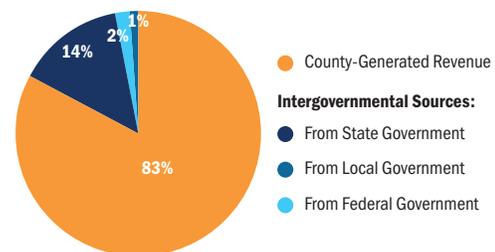
- **Economic Development:** The governing body of a city or county by ordinance may levy a sale and use tax between 0.125 and 1.0 percent to fund an economic development project within county jurisdiction.

### ARKANSAS COUNTIES INVEST \$1.5 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

### ARKANSAS COUNTIES RECEIVE \$258 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017