

ARKANSAS

COUNTY GOVERNMENT OVERVIEW

Counties

75

Government Form

Reformed¹

Governing Body Size

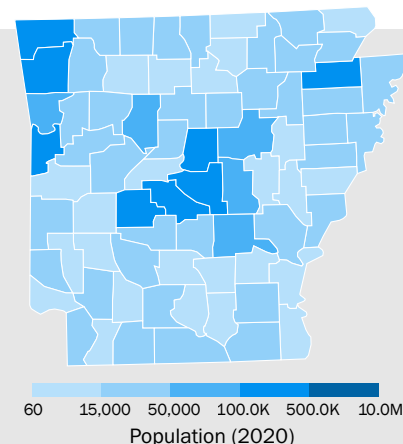
9-15

Population (2020)

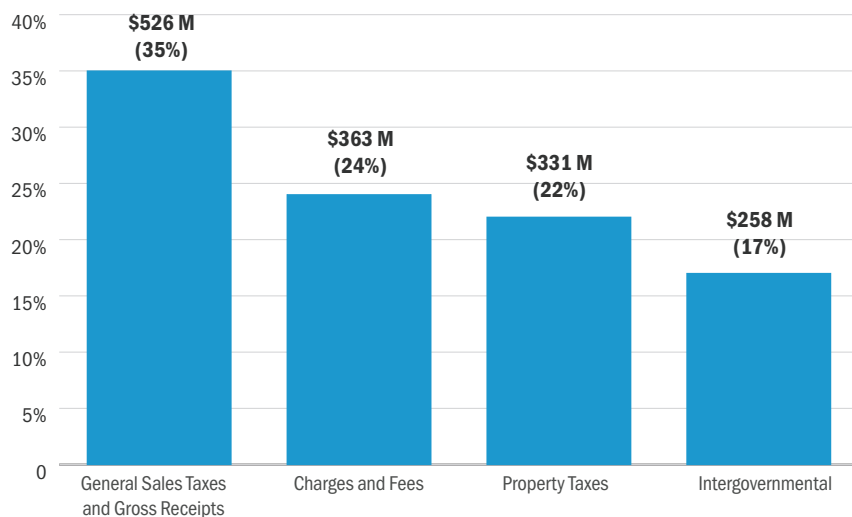
3.0 million²

County Authority

Most Flexible (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: Finance, 2017

¹"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."

²NACo 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 **MAY** 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 consistent with state law. The legislative body of the county is a quorum court and has 9-15 elected justices of the peace. The size of the court depends on county population. The executive branch of a county government consists of the justices and an elected county judge. A judge has veto power and is responsible for administering the laws and regulations imposed by the county but does not have a vote in legislative affairs. A county may also form partnerships with other political entities and 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 elected officers including a county judge who serves as the chief executive officer.

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 may exercise their authority for effective administration of county services and functions so long as they are consistent with state law. The county judge may 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: Counties must collaborate with other local governments to provide economically efficient services. County executives must encourage other political executives to cooperate and plan for the efficient use of mutual resources. A county may contract, cooperate or join with any other county or political subdivision for any public purpose. Counties may contract for services to fulfill their obligations under state law.

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 approval from the county judge. Improvement districts may be used to fund the improvement of the county or fund services as long as they are consistent 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 centers, senior centers and other recreation services. In addition, counties may exercise zoning authority over unincorporated areas within their jurisdictions, provide a variety of utility services and establish parks and libraries. Counties cannot, however, adopt or enforce any rent control ordinance that would affect private residential or commercial property.



HEALTH AND HUMAN SERVICES

County Health Department: Counties **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: Counties **may** 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 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. The court may enact ordinances for certain counties to provide road machinery, equipment, materials, supplies and labor to improve essential private property roadways.

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 issue bonds for energy projects.

Utilities: Counties **may** provide water, sewer, waste and recycling, and may construct the facilities needed to support these services.

- **Water:** Counties **may** provide water distribution services.
- **Sewer:** Counties **may** provide sewer services.
- **Solid waste:** Counties **may** provide recycling facilities and solid waste collection and disposal services.
- **Electric:** Counties **may** provide electric utility services.
- **Gas:** Counties **may** provide gas utility services.

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 independently or jointly operate a public recreation program or playground with a municipality or school district.

Libraries: Counties **may** be petitioned by the general population to levy taxes for 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.



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. The planning board may 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 **cannot** 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 **may** establish a program for awarding grants to any nonprofit corporation 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: Counties **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 control rent amounts for leasing private residential or commercial property.

SERVICES, CONTINUED



PUBLIC SAFETY

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

Jails: Counties **must** establish and maintain a county jail. The county sheriff is charged with keeping the county jail and may assign staff to contribute to its supervision. 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 nonprofit, volunteer fire departments which county governments may contract.

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

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.



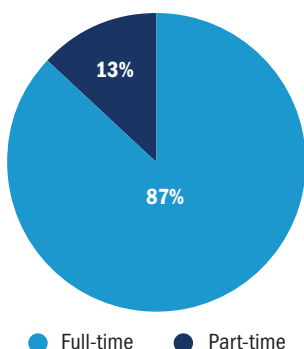
SCHOOLS

Education, Generally: Counties **may** 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 **cannot** take almost any other action that would impact the public school system.

Community Colleges: The **state** is responsible for community colleges and managing citizen proposals for additional community college districts.

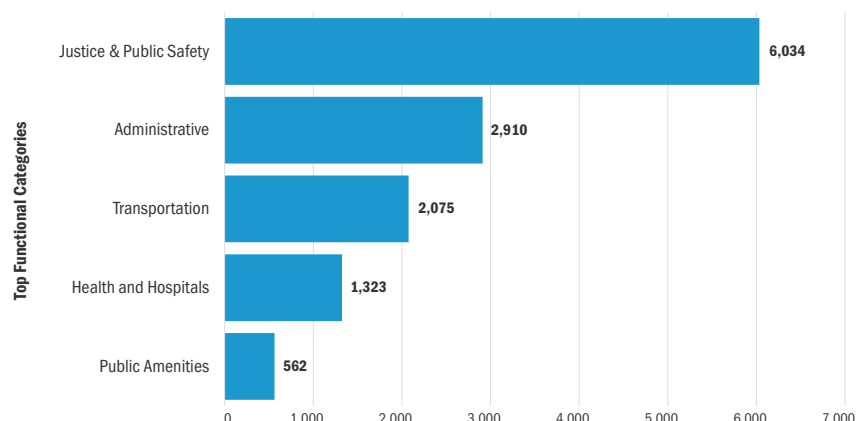
Lease of County Property: Counties **may** lease land to an educational institution in response to a petition by that institution.

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 state 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 taxable by state sales tax.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **must** tax property 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 constructing and repairing public roads and bridges. The court may also levy property taxes for the county library if approved by voters, with a maximum rate of 0.005 for maintenance and operations and a maximum rate of 0.005 for capital improvements to construction.

Personal Property: Counties **must** tax personal property, except for household furniture and furnishings, clothing, appliances and other personal property used within the home.

Income Tax: Counties **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.

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

Sales Tax: Counties **may**, through ordinance and approval of the electorate, levy sales taxes for 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.

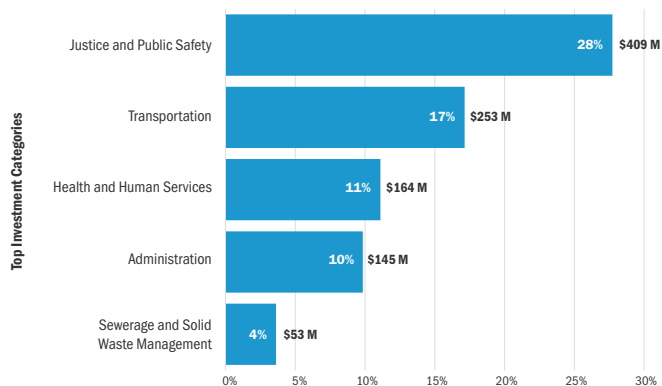
Mineral Tax: Counties **cannot** impose a mineral tax.

Gas/Fuel Taxes: Counties **cannot** levy a sales tax on motor fuels.

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

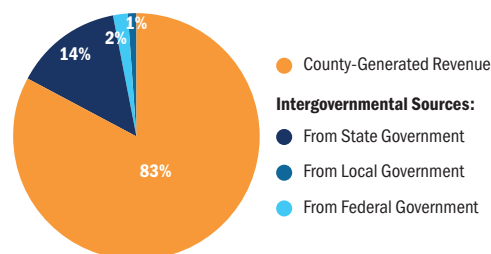
Economic Development: Counties **may** levy a sales and use tax between 0.125 and 1.0 percent to fund an economic development project.

ARKANSAS COUNTIES INVEST \$1.5 BILLION ANNUALLY



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

ARKANSAS COUNTIES RECEIVE \$258 MILLION FROM INTERGOVERNMENTAL SOURCES



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