

FILED

FEB 10 2026

CRAIGHEAD COUNTY, ARKANSAS

COUNTY & PROBATE COURT CLERK

ORDINANCE NO. 2026-3

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF CRAIGHEAD, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED: AN ORDINANCE TO ACCEPT THE ANALYSIS FOR ALTERNATIVE COUNTY GOVERNMENT ORGANIZATION; AND MATTERS PERTAINING THERETO.

WHEREAS, the Quorum Court of Craighead County, Arkansas (the "County") has passed on February 9, 2026, an Ordinance to request the analysis for reorganization of county government for the elected offices of the Treasurer and Collector, and

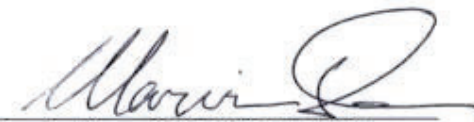
WHEREAS, an analysis was presented and performed in connection with Ark. Code Annotated Sections 14-14-606, *et. seq.*

NOW, THEREFORE, BE IT ORDAINED BY THE QUORUM COURT OF CRAIGHEAD COUNTY, ARKANSAS:

Article 1. That the analysis is hereby approved and deemed accepted by the Quorum Court of Craighead County, State of Arkansas.

Article 2. All ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Article 3. If any provision of this ordinance is deemed to be invalid, such invalidity shall not affect other provisions that are deemed valid and shall not affect the validity of the remainder of the Ordinance.

DATE: 2.9.2026 APPROVED: 
Marvin Day, COUNTY JUDGE

ATTEST: 
Mary Dawn Marshall, COUNTY CLERK

Date of Passage: 2.9.2026

Votes for: 8 Votes against: 5

Abstention: 0

279
283

MEMO

TO: Justices of the Craighead County Quorum Court

FROM: Attorney Kimberly Dale

DATE: November 19th 2025

SUBJECT: Analysis Pursuant to Ordinance Number 2025-17 and Ark. Code Annotated Section 14-14-606

As you are all aware, Craighead County Ordinance Number 2025-17 directed that an analysis be completed to determine if the County Government of Craighead County would be more efficient if the duties of treasurer and collector were consolidated. Below are the findings of said requested analysis.

BACKGROUND:

It was recently determined by Craighead County Quorum Court that a consolidation of the duties of treasurer and the collector would be studied and discussed further to determine if it is in the best interest of the citizens of Craighead County. As a result, the process for consolidating these offices was studied by it was determined that the process, in short, required the following steps: 1) an ordinance requesting an analysis; 2) an analysis; 3) an ordinance accepting the analysis, 4) a ballot ordinance; and 5) a vote of the people. This analysis will complete step 1, 2, and draft of 3) and 4)

CURRENT DUTIES OF THE TREASURER

The County Treasurer is the disbursement officer of the county. The Constitution of the State of Arkansas provides for the election of the County Treasurer to a four-year term of office with the requirements that he/she be a qualified elector, and a resident of the county.

The County Treasurer is also the unofficial or quasi comptroller. A few counties do have a county comptroller. The Treasurer is responsible for the custody and disbursement of all county funds and school district funds. The Treasurer, therefore, receives county tax collections, county turn back funds, federal matching funds, state aid to school district funds and revenues from various other sources. The Treasurer, after receiving this revenue, distributes the money to the various taxing units of the county. The County Treasurer signs checks, prepared and signed by the county clerk indicating that the expenditure has been authorized by the county court, to pay employees and creditors of the county. A copy of each check serves as a warrant and is filed in the county financial records.

The Treasurer must keep an accurate and detailed account of all receipts and disbursements of the county. The Treasurer is required to make a monthly financial report to the quorum court,

prosecuting attorney and deputy prosecuting attorney of the judicial district in which the county is located, on the fiscal condition of the county.

The Craighead County Treasurer office works closely with several entities. Those include but are not limited to area school districts, local city treasurers, and our area fire departments and districts.

The Treasurer also issues checks and ACH files for disbursements after the Accounts Payable and Payroll departments have prepared items for payment. Following the laws and statutes set forth for the State of Arkansas, the County Treasurer must keep an accurate account of all cash balances in every county fund, along with the office of the Co. Judge involved in the reconciliation and checks and balances. Ark. Code. Annotated Section 14-15-807. All records with the County Treasurer's office are required and audited annually by the Arkansas State Division of Legislative Audit.

CURRENT DUTIES OF THE OFFICE OF THE COLLECTOR

The County Collector is the collector of taxes for the county and collects municipal, county, school and improvement district taxes and has the office of the Treasurer therefore disburse. Under provisions of the Arkansas Code, he/she is responsible for collecting all property taxes during the established installment periods after the taxes are assessed. At least monthly, these funds are turned over for disbursements by the office of the Treasurer.

The County Collector is responsible for collecting all property taxes from March 1 to October 15 during the calendar year they are assessed. The county collector performs all duties of delinquent tax collection involving the preparation of delinquent tax lists, the tax collection, the sale of distrained goods, and the settlement with the county clerk.

The records of the County Collector's office are the evidence of their official duties and the revenue collected serves as a significant source of income for Craighead County, as well as each city and school district located within the County.

No later than December 1 of each year, the Collector prepares a list of delinquent personal property taxes and delivers this list to the newspaper.

The County collector holds all tax delinquent lands in the county for one (1) year after the date of the delinquency, and if the land is not redeemed by the certification date, which shall be no later than July 1 of the following year.

The Collector collects that part of the assessments that cover improvement districts, water and drainage districts, fire departments, and otherwise by the governing bodies reflecting each.

Improving Efficiency, effectiveness, responsiveness and accountability (Ark. Code. Section 14-14-606 (b)(2):

The consolidation of both offices will allow efficient disbursements to all affecting entities.

Craighead County instituted Ordinance 2020-25 on December 29, 2020. Such law provided further restrictions for checks and balances amongst all departments of Craighead County. One of the added items for accountability, provides the County Administrator, located in the Office of the County Judge, allowing additional access to bank accounts.

Ordinance further provided that two signatures are required on all checks and this protocol would remain in place with necessity for office outside of the proposed consolidated elected office.

Such protocol will continue throughout the transitions. The Quorum Court will continue to receive the internal control questionnaire from all department for their review as well as the financial reports that are being provided.

Bank account reconciliation will continue to be involved with the Office of the County Judge for the review and approval of reconciliation reports.

Separate individuals will be charged with the duties for opening of mail and for receipting of funds.

The combining of both offices will not alleviate any needs for the internal protocols to continue nor will the oversight provisions in place be mitigated.

It is estimated that the savings to the citizens of Craighead County, contingent upon future funding of this branch, could result in a considerable reduction of salary expenses. The position of elected Treasurer for 2025 is \$142,575.04 and it is estimated that this position will cost the County close to \$187,000.00 in the election year of 2030. This is just one example of various methods of cross training and sharing of expenses that may result in additional savings.

Transition:

Both offices will continue to utilize existing support staff and existing office technology. Existing deputies will continue in their current positions until the newly elected Treasurer/Collector for January 2031 takes office, in which he or she will have authority for any revision in staff.

It is anticipated that the current office space of the Treasurer may still be utilized during the transition from 2026 to 2031, to allow for efficient work space and staffing in a central location. The office of the Treasurer has adequate work space for the accommodation.

The Quorum Court has ultimate authority on slotting of positions and appropriate salaries for each position, including the newly elected position.

All deputies will continued to be allowed to attend any training for each office and will be supported in their roles.

Necessary Transfer of powers, records, documents, and assets.

A consolidation of the offices will not alleviate the current needs for storage of required documents and assets. Craighead County is able to provide ample access of all needed records and inventory will be updated accordingly as assets are removed and or transferred.

All of the paper files, indexes, books, and physical files will be moved from the current location of the Office of the Treasurer to the Office of the Collector. This will have a completion date of January 31, 2031.

Conclusion

Other counties in the state have combined the office of the Collector and Treasurer.

Several counties in the State of Arkansas have recently enacted Acts to combine their offices of the Treasurer and Tax Collector, including but not limited to Woodruff County, Arkansas County, Perry County, and with Ouachita County starting in January 1, 2026.

Some counties that have utilized combined offices for several years include Monroe, Pulaski, Johnson, and Lafayette.

Sebastian County, another Class 6 County, combined the duties of the office of the Collector and Treasurer in 2003 and have seen overwhelming success and efficiency. Steve Hotz, current Sebastian County Judge, but previously served as Treasurer Collector, states "I personally served as Treasurer/Collector for three years, and there are ample checks and balances to ensure that taxpayers monies were fully accounted for. There was never a question from the tax payers in regards to lack of services".

Based upon the approval of the Quorum Court and ultimate approval by the voters of Craighead County, it appears that the consolidation of both offices could be efficient and prove effective for Craighead County.