

14-14-1204. Compensation of elected county officers.

(a)(1) The quorum court of each county shall fix by ordinance the annual salaries of the following county officers within the minimums and maximums provided in this section:

- (A) The county judge;
- (B) The sheriff and ex officio collector of taxes;
- (C) The collector of taxes, where established by law;
- (D) The circuit clerk;
- (E) The county clerk, where established by law;
- (F) The assessor;
- (G) The treasurer;
- (H) The coroner; and
- (I) The surveyor.

(2) The minimum and maximum salaries under this section do not include any county-provided insurance benefits or other county benefits required by federal or state law, rule, or regulation.

(b) For purposes of determining the salaries of the elected county officers, unless otherwise specifically provided in this section, the counties shall be classified on the basis of population, as determined by the preceding federal decennial census, according to the following classifications:

<u>Classification</u>	<u>Population</u>
Class 1	0 to 9,999
Class 2	10,000 to 19,999
Class 3	20,000 to 29,999
Class 4	30,000 to 49,999
Class 5	50,000 to 69,999
Class 6	70,000 to 199,999
Class 7	200,000 and above

(c)(1) The annual salary of a county judge shall be in compensation for his or her services as the executive and administrator for the county, as judge of the county court, as judge of the court of common pleas, where established, as presiding officer of the quorum court, and for all other services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(2) The minimum and maximum salaries per annum of the county judge of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$49,915 nor more than \$124,191	\$51,413 \$127,916
Class 2	not less than \$51,579 nor more than \$126,611	\$53,127 \$130,409
Class 3	not less than \$53,014 nor more than \$129,030	\$54,604 \$132,901

Class 4	not less than \$54,908	\$56,555
	nor more than \$131,452	\$135,395
Class 5	not less than \$56,570	\$58,268
	nor more than \$133,873	\$137,889
Class 6	not less than \$58,235	\$59,982
	nor more than \$143,553	\$147,860
Class 7	not less than \$59,899	\$61,696
	nor more than \$165,094	\$170,047

(d)(1)(A) The annual salary of a sheriff shall be compensation for services as a law enforcement officer, as the supervisor of the county jail, as custodian of persons accused or convicted of crimes, as an officer of the circuit court or county court, as the ex officio county tax collector and delinquent tax collector in those counties where that office is combined with the office of sheriff, and for all other services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(B) In any county in which the offices of sheriff and collector are combined into a single office, the maximum and minimum salaries for that office in the appropriate county classification shall be increased by the following amounts:

<u>Classification</u>	<u>Additional Salary</u>	<u>2026</u>
Class 1	\$2,496	\$2,570
Class 2	\$2,496	\$2,570
Class 3	\$4,160	\$4,284
Class 4	\$4,160	\$4,284
Class 5	\$4,990	\$5,140
Class 6	\$4,990	\$5,140
Class 7	\$6,655	\$6,855

(2) The minimum and maximum salaries per annum of the sheriff of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$49,915	\$51,413
	nor more than \$124,191	\$127,916
Class 2	not less than \$51,579	\$53,127
	nor more than \$126,611	\$130,409
Class 3	not less than \$53,014	\$54,604
	nor more than \$129,030	\$132,901
Class 4	not less than \$54,908	\$56,555
	nor more than \$131,452	\$135,395
Class 5	not less than \$56,570	\$58,268
	nor more than \$133,873	\$137,889
Class 6	not less than \$58,235	\$59,982
	nor more than \$143,553	\$147,860
Class 7	not less than \$59,899	\$61,696
	nor more than \$165,094	\$170,047

(e)(1) In those counties where the office of county tax collector has been separated from the office of sheriff, the annual salary of a county tax collector shall be in compensation for services as tax collector and delinquent tax collector and for all other services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(2) The minimum and maximum salaries per annum of the county tax collector in those counties where the office has been separated from the office of sheriff shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$44,923 nor more than \$116,930	\$46,270 \$120,437
Class 2	not less than \$46,587 nor more than \$119,350	\$47,985 \$122,930
Class 3	not less than \$48,252 nor more than \$121,769	\$49,700 \$125,422
Class 4	not less than \$49,915 nor more than \$124,191	\$51,413 \$127,916
Class 5	not less than \$51,579 nor more than \$126,611	\$53,127 \$130,409
Class 6	not less than \$53,242 nor more than \$133,873	\$54,839 \$137,889
Class 7	not less than \$54,908 nor more than \$155,410	\$56,555 \$160,072

(f)(1)(A) The annual salary of a county and probate clerk shall be in compensation for his or her services as county clerk, probate clerk, clerk of the county court, clerk of the quorum court, registrar of voters, and for all other services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(B) In those counties where the office of county and probate clerk is combined with the office of circuit clerk and ex officio recorder, the salary shall be as provided in this section.

(C) In those counties where the office of county and probate clerk is combined with the office of circuit clerk and ex officio recorder, the minimum and maximum salaries for that office in the appropriate county classification shall be increased by the following amounts:

<u>Classification</u>	<u>Additional Salary</u>	<u>2026</u>
Class 1	\$2,496	\$2,570
Class 2	\$2,496	\$2,570
Class 3	\$4,160	\$4,284
Class 4	\$4,160	\$4,284
Class 5	\$4,990	\$5,140
Class 6	\$4,990	\$5,140
Class 7	\$6,655	\$6,855

(2) The minimum and maximum salaries per annum of the county and probate clerk of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$44,923	\$46,270
	nor more than \$116,930	\$120,437
Class 2	not less than \$46,587	\$47,985
	nor more than \$119,350	\$122,930
Class 3	not less than \$48,252	\$49,700
	nor more than \$121,769	\$125,422
Class 4	not less than \$49,915	\$51,413
	nor more than \$124,191	\$127,916
Class 5	not less than \$51,579	\$53,127
	nor more than \$126,611	\$130,409
Class 6	not less than \$53,242	\$54,839
	nor more than \$133,873	\$137,889
Class 7	not less than \$54,908	\$56,555
	nor more than \$155,410	\$160,072

(g)(1)(A) The annual salary of a circuit clerk and ex officio recorder shall be in compensation for his or her services as clerk of the circuit court, as ex officio recorder, and for all other services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(B) In those counties where the office of circuit clerk and ex officio recorder is combined with the office of county and probate clerk, the minimum and maximum salaries for that office in the appropriate county classification shall be increased by the following amounts:

<u>Classification</u>	<u>Additional Salary</u>	<u>2026</u>
Class 1	\$2,496	\$2,570
Class 2	\$2,496	\$2,570
Class 3	\$4,160	\$4,284
Class 4	\$4,160	\$4,284
Class 5	\$4,990	\$5,140
Class 6	\$4,990	\$5,140
Class 7	\$6,655	\$6,855

(2) The minimum and maximum salaries per annum of the circuit clerk and ex officio recorder of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$44,923	\$46,270
	nor more than \$116,930	\$120,437
Class 2	not less than \$46,587	\$47,985
	nor more than \$119,350	\$122,930
Class 3	not less than \$48,252	\$49,700
	nor more than \$121,769	\$125,422
Class 4	not less than \$49,915	\$51,413

	nor more than \$124,191	\$127,916
Class 5	not less than \$51,579	\$53,127
	nor more than \$126,611	\$130,409
Class 6	not less than \$53,242	\$54,839
	nor more than \$133,873	\$137,889
Class 7	not less than \$54,908	\$56,555
	nor more than \$155,410	\$160,072

(h)(1)(A) The annual salary of a county assessor shall be in compensation for all services performed as county assessor, appraiser, and as provided by the Arkansas Constitution, by law, or by county ordinance.

(B) In any county in which the offices of assessor and collector are combined into a single office, the maximum and minimum salaries of the county assessor and collector in the appropriate county classification shall be increased by the following amounts:

<u>Classification</u>	<u>Additional Salary</u>	<u>2026</u>
Class 1	\$2,496	\$2,570
Class 2	\$2,496	\$2,570
Class 3	\$4,160	\$4,284
Class 4	\$4,160	\$4,284
Class 5	\$4,990	\$5,140
Class 6	\$4,990	\$5,140
Class 7	\$6,655	\$6,855

(2) The minimum and maximum salaries per annum of the county assessor of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$44,923	\$46,270
	nor more than \$116,930	\$120,437
Class 2	not less than \$46,587	\$47,985
	nor more than \$119,350	\$122,930
Class 3	not less than \$48,252	\$49,700
	nor more than \$121,769	\$125,422
Class 4	not less than \$49,915	\$51,413
	nor more than \$124,191	\$127,916
Class 5	not less than \$51,579	\$53,127
	nor more than \$126,611	\$130,409
Class 6	not less than \$53,242	\$54,839
	nor more than \$133,873	\$137,889
Class 7	not less than \$54,908	\$56,555
	nor more than \$155,410	\$160,072

(i)(1)(A) The annual salary of a county treasurer shall be in compensation for all services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(B) In any county in which the offices of treasurer and collector are combined into a single office, the maximum and minimum salaries of the county treasurer and collector in the appropriate county classification shall be increased by the following amounts:

<u>Classification</u>	<u>Additional Salary</u>	<u>2026</u>
Class 1	\$2,496	\$2,570
Class 2	\$2,496	\$2,570
Class 3	\$4,160	\$4,284
Class 4	\$4,160	\$4,284
Class 5	\$4,990	\$5,140
Class 6	\$4,990	\$5,140
Class 7	\$6,655	\$6,855

(2) The minimum and maximum salaries per annum for the county treasurer of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$44,923	\$46,270
	nor more than \$116,930	\$120,437
Class 2	not less than \$46,587	\$47,985
	nor more than \$119,350	\$122,930
Class 3	not less than \$48,252	\$49,700
	nor more than \$121,769	\$125,422
Class 4	not less than \$49,915	\$51,413
	nor more than \$124,191	\$127,916
Class 5	not less than \$51,579	\$53,127
	nor more than \$126,611	\$130,409
Class 6	not less than \$53,242	\$54,839
	nor more than \$133,873	\$137,889
Class 7	not less than \$54,908	\$56,555
	nor more than \$155,410	\$160,072

(j)(1) The compensation of a county coroner shall be for all services performed as provided by the Arkansas Constitution, by law, or by county ordinance.

(2) The minimum and maximum salaries per annum of the county coroner of a county shall be as follows:

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not less than \$ 6,324	\$ 6,513
	nor more than \$21,613	\$22,262
Class 2	not less than \$ 7,159	\$ 7,374
	nor more than \$23,278	\$23,976
Class 3	not less than \$ 7,989	\$ 8,229
	nor more than \$28,271	\$29,119
Class 4	not less than \$ 8,824	\$ 9,089

	nor more than \$51,563	\$53,110
Class 5	not less than \$ 9,651	\$ 9,940
	nor more than \$68,051	\$70,093
Class 6	not less than \$ 10,485	\$10,799
	nor more than \$81,513	\$83,959
Class 7	not less than \$54,908	\$56,555
	nor more than \$155,410	\$160,072

(k) Compensation of the county surveyor shall be fixed by the quorum court.

History. Acts 1977, No. 742, § 108; 1979, No. 151, § 1; 1981, No. 806, § 1; 1983, No. 446, § 1; 1985, No. 398, § 1; Acts 1989, No. 694, § 1; 1991, No. 1161, § 1; [1993, No. 954](#), § 1; 1995, No. 661, § 1; [1997, No. 759](#), § 1; [1999, No. 1424](#), § 1; [2001, No. 1170](#), § 1; [2003, No. 109](#), § 1; [2005, No. 1214](#), § 1; [2007, No. 526](#), § 1; [2009, No. 320](#), § 1.

A.S.A. 1947, § 17-4201.

14-14-1205. Compensation of township officers.

(a) (1) (A) The per diem compensation for justices of the peace attending any official, regular, special, or committee meeting of a quorum court shall be fixed by ordinance in each county.

(B) The per diem compensation of justices shall not be less than one hundred twenty-five dollars (\$ 125) per diem for each regular meeting nor exceed:

(i) Eight thousand seven hundred thirty-four dollars [\[orig. code\]](#) ~~(\$ 12,535)~~ **(\$ 12,911)** per calendar year in counties having a population of less than seventy thousand (70,000);

(ii) Ten thousand three hundred seventy-six dollars [\[orig. code\]](#) ~~(\$ 14,892)~~ **(\$ 15,339)** per calendar year in counties having a population of at least seventy thousand (70,000) and less than two hundred thousand (200,000); and

(iii) Thirteen thousand three hundred nineteen dollars [\[orig. code\]](#) ~~(\$ 19,118)~~ **(\$19,691)** per calendar year in counties having a population of two hundred thousand (200,000) or more.

(2) Per Diem Compensation Defined.

(A) Per diem compensation is defined as a per calendar day allowance, exclusive of allowable expenses, which shall be paid to a justice for attending meetings of the county quorum court. This compensation shall be based on attending meetings of a quorum court during any single calendar day without regard to the duration of the meetings.

(B) However, a member of the quorum court may receive per diem compensation for one (1) meeting per year for which the member is absent due to an emergency or for personal reasons.

(3) In addition to any other compensation expense reimbursement or expense allowances provided members of the quorum court, counties may provide medical insurance coverage or other insurance benefits for members of the quorum court.

(b) Justices of the Peace Serving in Judicial Capacity.

The compensation of all justices of the peace serving in a judicial capacity shall be fixed by ordinance of the quorum court in each county. This basis of compensation shall not be computed on a percentage of the dollar amount of fines levied by a justice of the peace.

(c) Justice of the Peace as County Employee or Deputy.

A justice of the peace shall not receive compensation as a county employee or deputy, nor shall any justice receive compensation or expenses from funds appropriated by the quorum court for any services performed within the county, other than as provided by this subchapter.

(d) Constables.

The compensation of all constables serving in any official capacity established by law may be fixed by ordinance of the quorum court in each county.

14-14-1210. Cost-of-living adjustment.

(a) Beginning January 1, 2011, and on each January 1 thereafter, three percent (3%) per annum shall be added to the minimum and maximum salaries and per diems of elected county officers as a cost-of-living adjustment.

(b) Beginning January 1, 2016, and on each January 1 thereafter, three percent (3%) per annum shall be added to the maximum per diem compensation of justices of the peace as a cost-of-living adjustment.

(c) Beginning September 1, 2010, and on each September 1 thereafter, the Association of Arkansas Counties shall provide each county and the Division of Legislative Audit with a schedule of the minimum and maximum salaries and per diems of elected county officers and justices of the peace with the added cost-of-living adjustment for the following year.

14-14-1212. Coroner medicolegal death investigation training--Authorization for salary adjustment for certified county coroner--Definition

(a) As used in this section, "certified county coroner" means a county coroner who has obtained a certificate of satisfactory participation and completion of medicolegal death investigation training from the Arkansas Commission on Law Enforcement Standards and Training under § 14-15-308 or the American Board of Medicolegal Death Investigators.

(b) The quorum court of each county that has a certified county coroner is authorized to fix by ordinance the annual salary of a certified county coroner within the schedule of maximum salaries under § 14-14-1204.

(c) Beginning September 1, 2017, and on each September 1 thereafter, the compensation schedule prepared under § 14-14-1210(c) shall reflect a separate maximum annual salary for a certified county coroner with a salary adjustment made under subsection (b) of this section and § 14-14-1204(i).

**<<BELOW FOR REPORTING REFERENCE ONLY, AND ONLY FOR CERTIFIED CORONERS
UNDER 14-14-1212>>**

<u>Classification</u>	<u>Salary per Annum</u>	<u>2026</u>
Class 1	not more than \$116,930	\$120,437
Class 2	not more than \$119,350	\$122,930
Class 3	not more than \$121,769	\$125,422
Class 4	not more than \$124,191	\$127,916
Class 5	not more than \$126,611	\$130,409
Class 6	not more than \$133,873	\$137,889
Class 7	not more than \$155,410	\$160,072

History. Acts of 2017, Act 194, § 1, eff. Aug. 1, 2017.