MAJOR DIFFERENCES BETWEEN CLASSES OF ARRANSAS MUNICIPALITIES			
CITIES of FIRST CLASS	CITIES OF SECOND CLASS	INCORPORATED TOWNS	
Expenses over \$20,000.00 must be bid unless waived by council. 14-58-303; but see ACA 22-9-203. ACA 14-58- 305 requires the city council to enact an ordinance specifying the maximum amount of bills that may be paid without council approval.	No bidding requirement on most expenses (unless required by local ordinance or ACA 22-9-203).	No bidding requirement on most expenses (unless required by local ordinance or ACA 22-9-203).	
Special election to fill mayoral vacancy if more than one (1) year left on term. ACA 14-43-401 as amended by Act 339 of 2015.	Council has option to fill vacancy or call for a special election. ACA 14-44-106.	Council may vote to fill vacancy or call for a special election. ACA 14-45-103.	
Cities under 50,000 population: Two (2) council members per ward, (7-7-304(e)(1); 14-43-312), elected either at large, by ward, or combination of both, to two (2)-year terms. Voters may approve staggered four (4)-year terms. ACA 14-43-307, 14-43-312.	Similar to first class cities; see ACA 14-44-103.	Five (5) council members elected at large, no wards. ACA 14-45-102. Council members in all cities and towns must run for a designated position. ACA 7-7-304(e)(1).	
Mayor may vote to establish quorum at regular and special meetings. ACA 14-43-501.	Mayor may vote to establish quorum at regular and special meetings. ACA 14-44- 107.	Mayor does not have a vote to establish a quorum. See ACA 14-45-105.	
City Attorney must be elected to a four (4)-year term. ACA 14-43-314/315.	City Attorney may be elected to a four (4)-year term. May be appointed if established by ordinance. ACA 14-42-112.	City Attorney may be elected to a four (4)-year term. May be appointed if established by ordinance. ACA 14-42-112.	
City Clerk – ACA 14-43- 316 or 14-43-303.	Recorder ACA 14-44- 109.	Recorder/Treasurer Ark. Code 14-45-108.	
Treasurer may be elected for a term of four (4) years (ACA 14- 43-316); appointed or combined with city clerk (ACA 14- 43-405).	term (ACA 14-44-115) or combined	No separate Treasurer position. Ark. Code 14-45-108.	
Planning Commission - In all cities and towns, the legislative body of the municipality may create a planning commission of not less than 5 members. ACA 14-56-404(a)(1)). Ordinance shall also provide for a board of zoning adjustment or commission as a whole may fill that role. ACA 14-56-416	Planning Commission – May elect by ordinance to allow the city council to serve as the planning commission and board of adjustment. (ACA 14-56- 404(a)(2)).	Planning Commission – May elect by ordinance to allow the city council to serve as the planning commission and board of adjustment. (ACA 14-56- 404(a)(2)).	

MAJOR DIFFERENCES BETWEEN CLASSES OF ARKANSAS MUNICIPALITIES

CITIES of FIRST CLASS	CITIES OF SECOND CLASS	INCORPORATED TOWNS
Police Department – may establish under superintendence of mayor. ACA 14-52-101.	May have either police department, or marshal (ACA 14-44-109, 14-52-103) or department of public safety (Ark. Code 14-42-421 and 422).	May establish police department or marshal's office. ACA 14-52-102 and 103. May also establish a department of public safety. 14- 42-421 & 422
Mayor Retirement – Mayors receive an annual benefit in retirement totaling one-half of their annual salary in their last year of office. ACA 24- 12-123(a)(1)(A). To receive the benefit, Mayors must have served in that capacity for more than ten (10) years upon reaching sixty (60) years of age, or for twenty (20) years at any age. Id. Mayors may receive credit for years served as an elected official or employee. ACA 24-12-123(a)(3)(A).	Mayor Retirement – Mayors receive retirement benefits if approved by, and in an amount prescribed by, the city council. ACA 24-12- 124(b). To qualify, mayors must have served at sixteen (16) years upon reaching age sixty-five (65), or have served twenty (20) years at any age. ACA 24-12- 124(a)(1).	No retirement benefits for Mayors provided by statute. See ACA 24-12- 101 et seq.
City Clerk Retirement – City clerks may receive a monthly retirement benefit totaling one-half of the monthly salary earned in their last year of office. ACA 24-12-121(b)(1). To qualify, city clerks must have served in that capacity for at least ten (10) years upon reaching the age of sixty (60), or twenty (20) years for any age. ACA 24-12-121(a)(1). City clerks may receive credit for years served in other capacities, if approved by city council. ACA 24-12-121(c)(1).	Recorder-Treasurer Retirement – If approved by the city council, ACA 24-12-127(a)(1), treasurers may receive a retirement benefit totaling one-half of the monthly received in their last year of office. ACA 24-12- 127(b)(1). To qualify, treasurers must serve in that capacity for more than ten (10) years upon reaching the age of sixty (60), or twenty (20) years upon reaching any age. ACA 24-12-127(a)(1).	No statutory retirement benefits for recorder-treasurers. See ACA 24-12- 101 et seq.
Treasurer Retirement – If approved by the city council, ACA 24-12- 125(a), a city treasurer is eligible to receive a retirement benefit totaling one-half of the monthly salary received in his or her last year of office. To qualify, treasurers must have served in that capacity for fifteen (15) years and be at least sixty (60) years of age. ACA 24-12-125(a).	Treasurer Retirement – See above.	No separate Treasurer position. ACA 14-45-108.