



**TIM GRIFFIN**  
ATTORNEY GENERAL

Opinion No. 2025-058

December 4, 2025

The Honorable DeAnn Vaught  
State Representative  
266 Dairy Road  
Horatio, Arkansas 71842

Dear Representative Vaught:

I am writing in response to your request for a follow-up opinion related to Attorney General Opinion No. 2025-027. You report that “Little River County is in negotiations to develop a solar farm with plans to issue Act 9 bonds to finance the transaction.” Consideration for the transaction would include a payment in lieu of taxes (PILOT) agreement, “whereby up to sixty-five percent (65%) of the developer’s property taxes would be abated.”

Against this background, you ask the following questions:

1. When the county judge enacts an Act 9 bond and/or PILOT agreement with a company or other entity, is he acting in his executive capacity or his judicial capacity?

**Brief response:** When issuing an Act 9 bond or entering into a PILOT agreement with a company or other entity, the county judge acts in a judicial capacity as the sole member of the county court.

2. Can the county judge enter into an Act 9 bond and/or PILOT agreement without an ordinance or resolution from the quorum court?

**Brief response:** Yes. As the legislative branch of the county, the quorum court plays no role in issuing an Act 9 bond or entering a PILOT agreement.

3. Can a quorum court overrule a county judge’s signature on an Act 9 bond and/or PILOT agreement?

**Brief response:** No. Under A.C.A. § 14-14-502(c), the quorum court cannot “exercise any power” belonging to the county court without the county court’s express permission.

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## DISCUSSION

I have not reviewed any of the documents in question, and I do not possess all of the facts surrounding this issue. Therefore, since I am not a factfinder when issuing opinions, I will provide an outline of the relevant law.

***Question 1: When the county judge enacts an Act 9 Bond and/or PILOT agreement with a company or other entity, is he acting in his executive capacity or his judicial capacity?***

When issuing an Act 9 bond or entering into a PILOT agreement, the county judge acts in a judicial capacity as the sole member of the county court, the judicial branch of county government.<sup>1</sup> For Act 9 bonds, A.C.A. § 14-164-208(a)(2) states that they “may be issued by a county upon the entry of an order of the county court of the county.” Similarly, A.C.A. § 14-164-209 provides that “issuance of [Act 9] bonds shall be by … an order of the county court.” As the sole member of the county court, the county judge exercises a judicial power in issuing Act 9 bonds.<sup>2</sup>

In relation to PILOT agreements, the county court has “exclusive jurisdiction in all matters” concerning “all real and personal ad valorem taxes collected by a county government.”<sup>3</sup> The county court also has “exclusive jurisdiction in all matters” concerning “county financial activities[,] … trade and commerce, … or the development of natural resources, which are not otherwise transferred to the county judge to be administered in his or her executive capacity....”<sup>4</sup> Finally, the Arkansas Supreme Court has explained that A.C.A. § 14-164-701 authorizes counties to use PILOT agreements to “retain and expand existing, and locate new, industrial facilities.”<sup>5</sup>

In sum, the county judge, acting as the sole member of the county court, uses judicial authority to issue Act 9 bonds or enter into PILOT agreements.

***Question 2: Can the county judge enter into an Act 9 Bond and/or PILOT agreement without an ordinance or resolution from the quorum court?***

Yes. As the legislative branch of the county, the quorum court plays no role in issuing an Act 9 bond or entering a PILOT agreement. As noted above, both A.C.A. §§ 14-164-208(a)(2) and

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<sup>1</sup> A.C.A. § 14-14-502(b)(3) (“The judicial divisions of a county government are vested in the county court....); Ark. Att’y Gen. Op. 2007-009 (opining that the county court is “presided over” by the county judge, who “acts in a judicial, rather than executive[,] capacity”).

<sup>2</sup> Ark. Const., art. 7, § 28; *see also* A.C.A. § 14-14-1105(a); Ark. Att’y Gen. Ops. 2023-080, 1997-181.

<sup>3</sup> A.C.A. § 14-14-1105(b)(1).

<sup>4</sup> *Id.* § 14-14-1105(b)(4).

<sup>5</sup> *Pulaski Cnty. v. Jacuzzi Bros. Div.*, 332 Ark. 91, 97, 964 S.W.2d 788, 790 (1998) (quoting A.C.A. § 14-164-701(a)) (explaining that the City of Little Rock could issue Act 9 bonds and enter into PILOT agreements “in furtherance of its industrial development programs”).

14-164-209 require an order from the county court. Neither statute requires an ordinance or a resolution from the quorum court.

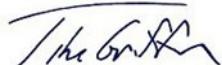
***Question 3: Can a quorum court overrule a county judge's signature on an Act 9 Bond and/or PILOT agreement?***

No. State law authorizes a quorum court to legislate on “the affairs of the county” only if that legislation does not conflict with the constitution or other laws.<sup>6</sup> As noted above, A.C.A. §§ 14-164-208(a)(2) and 14-164-209 direct that the county court—the judicial branch of county government—is responsible for issuing Act 9 bonds or entering into PILOT agreements. And under A.C.A. § 14-14-502(c), the quorum court cannot “exercise any power” belonging to the county court without the county court’s express permission.

But an interested taxpayer of the county could appeal the county court’s order to issue an Act 9 bond or enter into a PILOT agreement to the circuit court.<sup>7</sup>

Assistant Attorney General Jodie Keener prepared this opinion, which I hereby approve.

Sincerely,



TIM GRIFFIN  
Attorney General

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<sup>6</sup> Ark. Const., Amend. 55, § 1(a) (“A county acting through its Quorum Court may exercise local legislative authority not denied by the Constitution or by law”); A.C.A. § 14-14-801(a) (“[A] county government, acting through its county quorum court, may exercise local legislative authority not expressly prohibited by the Arkansas Constitution or by law for the affairs of the county”).

<sup>7</sup> Ark. Const., Art. 7, § 33 (“Appeals from all judgments of County Courts or Courts of Common Pleas, when established, may be taken to the Circuit Court under such restrictions and regulations as may be prescribed by law”); A.C.A. § 16-13-201(b)(1) (“Circuit courts shall have appellate jurisdiction of the judgments and final orders of county courts....”).