

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2024 - 47

David Isham and Stefany Isham F/K/A Stefany Hardin

vs.

Baxter County, Arkansas

RE: **PPAN 0081002**



File Type

C202400068

FILED FOR RECORD ORDER COUNTY
BY: LISA PEMBERTON
08-05-2024 09:08:44 AM

CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

ORDER

Now on this 5th day of August, 2024, comes on or before the Court the above-styled Petition and from all things presented to the Court and from the testimony of the witnesses herein, the Court doth find as follows:

1. That the Petitioners herein, David Isham and Stefany Isham F/K/A Stefany Hardin, have paid excess taxes on the above-referenced Personal Property to Baxter County, Arkansas, for the following reason: the Petitioners were assessed and billed for a leased vehicle 2021 GMC Sierra 1500 Pickup VIN# 1GTU9EDXMZ158423 that was also assessed and billed to ACAR Leasing who also paid the 2022 Taxes.
2. That the property's value was incorrectly assessed at 16,335 when it should have been assessed at 4605 for the 2022 tax year.
3. That according to ACA §26-35-901(a): "(1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined and described in ACA §26-28-111(c), upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid. (2) All erroneous assessment claims for property tax refunds shall be made within three (3) years from the date the taxes were paid."

IT IS THEREFORE, CONSIDERED, ORDERED AND ADJUDGED that the Petitioners, David Isham and Stefany Isham F/K/A Stefany Hardin, are entitled to a refund from the Collector's office of Baxter County in the amount of **\$500.61**.

IT IS FURTHER ORDERED that said sum due and owing to the Petitioners shall be promptly paid by the Treasurer of the County; and the Collector of this County shall properly determine the taxing unit from which said refund shall be made and shall, along with the Assessor of this County, correct the books to properly reflect this real estate assessment.

IT IS SO ORDERED on this 5th day of August, 2024.

Kevin Litty
Baxter County Judge

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

DAVID ISHAM AND STEFANY ISHAM F/K/A STEFANY HARDIN
2001 IVY LN
MOUNTAIN HOME AR 72653

Baxter County, Arkansas
RE: PPAN 0081002

PETITION FOR REFUND

Comes now Petitioner's David Isham and Stefany Isham regarding PPAN# 0081002. The Petitioners assessed and paid taxes in Baxter County for the leased vehicle 2021 GMC Sierra 1500 Pickup VIN# 1GTU9EDXMZ158423 which was also assessed and paid by the ACAR Leasing on PPAN 027123. Since it was assessed twice, Petitioners are due a refund for the following year corrected values.

Year 2022 Previous Assessed Value 16,335 Corrected Assessed Value 4605

Petitioner is due a refund according to ACA 26-35-901 (1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined, and described in 26-28-111c, upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid. (2) All erroneous assessment claims for property tax refunds shall be made within (3) years from the date of taxes paid.

That attached hereto is an Affidavit from the Assessor of Baxter, Arkansas and the Affidavit from the Collector of Baxter County, Arkansas verifying the facts of this Petitioners' incorrect assessed values are true. WHEREFORE, Petitioner prays for an Order from this Honorable Court directing a refund for taxes paid in error in Baxter County.

Respectfully Submitted,

David Isham

Stefany Isham

PETITIONER Signature

PETITIONER Signature

David Isham

Stefany Isham

Print Name

Print Name

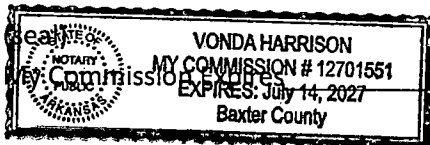
STATE OF ARKANSAS

COUNTY OF Baxter

Subscribed and sworn to before me, a Notary Public in the State and County Aforesaid on this ~~1st day of July 2024.~~ 2nd Day of August

Vonda Harrison

NOTARY PUBLIC



ASSESSOR'S AFFIDAVIT

Re: DAVID ISHAM AND STEFANY ISHAM F/K/A STEFANY HARDIN
2001 IVY LN
MOUNTAIN HOME AR 72653

RE: PPAN 0081002

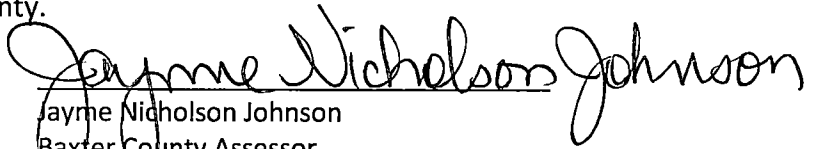
I, Jayme Nicholson, do hereby state under oath that the following statement is true and correct as to the amount assessed for the subject property taxes by the Petitioner herein:

I am duly elected and serving as Assessor for Baxter County, Arkansas, and have determined the following figures by virtue of the records in my office in the normal course of business. That Petitioner's DAVID ISHAM AND STEFANY ISHAM erroneously assess and paid taxes on PPAN 0081002 on 2021 GMC Sierra 1500 Pickup VIN# 1GTU9DEDXMZ158423 owned by the lease company ACAR LEASING which was also assessed and paid taxes on the same vehicle on PPAN 0127123. Petitioner should not have assessed and paid taxes to Baxter County on the vehicle for the following year and is due a refund as reflected in the values below:

Year 2022	Previous Assessed Value 16,335	Corrected Assessed Value 4605
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According to ACA 26-35-901 (1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined and described in 26-28-111c, upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid. (2) All erroneous assessment claims for property tax refunds shall be made within three (3) years from the date of taxes paid.

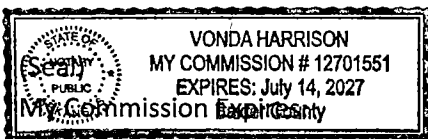
Therefore, Jayme Nicholson, Assessor of Baxter County prays for an Order from this Honorable Court directing a refund for the taxes paid in error in Baxter County.


Jayme Nicholson Johnson
Baxter County Assessor

STATE OF ARKANSAS
COUNTY OF BAXTER

Subscribed and sworn to before me, a Notary Public, in the State and County Aforesaid on this 12th day of July 2024.


Notary Public



PPAN: 0081002

TPID# 15921

Owner: ISHAM DAVID AND STEFANY HARDIN
2001 IVY LN

Baxter County
Assessor's Correction # 1771

now known as Stefany Isham
JA

MOUNTAIN HOME AR 72653

Current PPAN Ad Valorem District 09M

Comments:

Tax Year

2022

District
09M

PERSONAL PROPERTY	Valuation	Millage	Tax
Old	16,335.00	42.660	696.85
Corrected	4,605.00	42.660	196.45
CREDIT	-11,730.00		-500.40

Date:
07/01/2024

Received By

I hereby certify that the above correction should be made by the Collector.

I hereby certify that the above correction has been made.

I hereby certify that the above correction will be incorporated in the Final Settlement.

JCN

County Assessor

County Collector

County Clerk

PPAN: 0081002

TPID# 15921

Owner: ISHAM DAVID AND STEFANY HARDIN
2001 IVY LN

Baxter County
Assessor's Correction # 1771

MOUNTAIN HOME AR 72653

Current PPAN Ad Valorem District 09M

Comments:

Tax Year

2022

District
09M

PERSONAL PROPERTY	Valuation	Millage	Tax
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County Assessor

County Collector

County Clerk

PPAN: 0081002

TPID# 15921

Owner: ISHAM DAVID AND STEFANY HARDIN
2001 IVY LN

Baxter County
Assessor's Correction # 1771

MOUNTAIN HOME AR 72653

Current PPAN Ad Valorem District 09M

Comments:

Tax Year

2022

District
09M

PERSONAL PROPERTY	Valuation	Millage	Tax
Old	16,335.00	42.660	696.85
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JCN

County Assessor

County Collector

County Clerk

Jayme Nicholson
pmson

Commercial Vehicle Certificate 2022



THIS IS NOT A BILL - DO NOT PAY

PPAN 03-0127123	District 09M
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**ASSESS BETWEEN JANUARY 1
 AND MAY 31 TO AVOID 10%
 LATE ASSESSMENT PENALTY**

Between January 1 and May 31 each year it is the responsibility of the property owners in the state of Arkansas to list all their personal property in the county and school district where the property is located. Property assessed after May 31, unless acquired after that date, is subject to delinquency penalty of 10%. Any property newly acquired between January 1 and May 31 must be assessed by May 31. Please contact Collector at 425-8300 for Tax Amounts.

**ACAR LEASING LTD
 PO BOX 1990
 FORT WORTH TX 76101**

PublicComments 3/13/2023 IN OFFICE TMW add veh for customer then found out wrong lease co del veh
 6/2/2022 BY MAIL SMM update per assessment rec 5/31/22
 1/25/2022 IN OFFICE ERL pring copy for custommer floyd
 6/3/2021 BY E-MAIL DAR update per form
 6/8/2020 BY MAIL TMW update per assessment form
 8/22/2019 IN OFFICE DAR new lease from mi floyd albert menzies
 6/4/2019 IN OFFICE DMP update per assessment
 6/3/2019 BY PHONE DMP take of veh per phone call today with alica from acar
 5/3/2019 IN OFFICE TMW transfer 16 buick to personal customer bough veh per hc hall
 2/19/2019 BY PHONE DMP update hc hall
 1/14/2019 IN OFFICE TMW print for mathew kmit

Please ask about Real Estate Homestead or Freeze

Vehicle			Value	Penalty
Light Trucks				
2019	CHEVROLET	EQUINOX 3GNAXJEVXKS654193	4dr LT w/2FL 1.5L FWD 1.5L 4	3,835 0
2021	GMC	Sierra 1500 1GTU9DEDXMZ158423	Crew Cab SLT 4WD	11,730 0

**** The amounts below are assessed values, not tax dollars. Please contact the Collector for tax amounts. ****

Assessed Value	15,565	Penalty	0	Total Assessment	15,565
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I hereby swear to affirm that this is a true and complete list of all the property that, by law, I am required to list for taxation, and that the values rendered are true and accurate to the best of my knowledge

This is to certify that the above listed property have been assessed for the current year.

Owner / Agent **X**

 this
 Sworn before and subscribed to before me
 28 of June, 2024 2:06 PM
 TMW

County Assessor: Jayme Nicholson
 This is to certify the above individual paid personal property taxes due, as recorded by receipt # _____
 on date _____
 in the amount of 0.00 for the year _____

Assessor, Jayme Nicholson

County Collector, Teresa Smitt

Personal Property Assessment 2022



THIS IS NOT A BILL - DO NOT PAY

PPAN	District
03-0081002	09M

**ASSESS BETWEEN JANUARY 1
AND MAY 31 TO AVOID 10%
LATE ASSESSMENT PENALTY**

**ISHAM DAVID AND STEFANY HARDIN
2001 IVY LN
MOUNTAIN HOME AR 72653**

Between January 1 and May 31 each year it is the responsibility of the property owners in the state of Arkansas to list all their personal property in the county and school district where the property is located. Property assessed after May 31, unless acquired after that date, is subject to delinquency penalty of 10%. Any property newly acquired between January 1 and May 31 must be assessed by May 31. Please contact Collector at 425-8300 for Tax Amounts.

PublicComments 1/27/2022 IN OFFICE ERL update per david
 1/14/2021 IN OFFICE SMM add gmc per stefany
 1/13/2021 IN OFFICE DMP update per stefany
 12/7/2020 IN OFFICE DMP traded veh per stefany
 5/13/2020 BY PHONE DMP update per stefany
 4/16/2019 IN OFFICE JSS del acura and add nissan while updating per stefany
 9/6/2018 IN OFFICE DAR traded veh
 6/29/2018 IN OFFICE JSS update late - address/district change per david

Please ask about Real Estate Homestead or Freeze

Vehicle			Value	Penalty
Automobiles				
2019 LINCOLN	MKZ 3LN6L5A98KR627393	Sedan 4D I4 Turbo	4,565	0
Light Trucks				
2021 GMC	Sierra 1500 1GTU9DEDXMZ158423	Crew Cab SLT 4WD	11,730	0
Farm Equipment				
1997 JAMCO - HM	Flatbed, Light Duty 4AJFT0911VJ018835	8' Standard	40	0

**** The amounts below are assessed values, not tax dollars. Please contact the Collector for tax amounts. ****

Assessed Value	16,335	Penalty	0	Total Assessment	16,335
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I hereby swear to affirm that this is a true and complete list of all the property that, by law, I am required to list for taxation, and that the values rendered are true and accurate to the best of my knowledge

This is to certify that the above listed property have been assessed for the current year.

Owner / Agent X
 this Sworn before and subscribed to before me
 28 of June, 2024 2:05 PM
 TMW

County Assessor: Jayme Nicholson
 This is to certify the above individual paid personal property taxes due, as recorded by receipt # _____
 on date _____
 in the amount of 0.00 for the year _____

Assessor, Jayme Nicholson

County Collector, Teresa Smith

Collector's Affidavit

I, Teresa Smith, do hereby state under oath that the following statement is true and correct as to the amount over paid for the subject property by the Petitioner herein:

I am the duly elected and serving Collector for Baxter County, Arkansas, and have determined the following figures by virtue of the records department in my office in the normal course of business.

That the Petitioner's herein, David Isham and Stefany Hardin Isham have over paid Personal Property taxes on the following described PPAN for tax year 2022:

PPAN: 0081002

That the amount of taxes overpaid by David Isham and Stefany Hardin Isham for the individual year is hereby set out as follow:

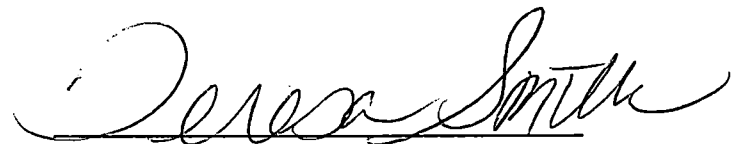
Year	2022	\$500.61
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That during the course of my official duties as the Collector for Baxter County, Arkansas, it has come to my attention by Jayme Nicholson, Assessor of Baxter County, Arkansas that an error had been made pertaining to said PPAN for the following reason:

Petitioner's David Isham and Stefany Hardin Isham erroneously assessed and paid taxes on their 2022 taxes on said PPAN; due to assessing a 2021 GMC Sierra 1500 Pickup VIN: 1GTU9DEDXMZ158423 which was assessed, and taxes paid on PPAN 0127123 owned by the leasing company; ACAR Leasing.

According to Jayme Nicholson, Assessor of Baxter County Arkansas the assessed value for 2022 should have been 4,605 not 16,340 to which they were assessed, and taxes collected.

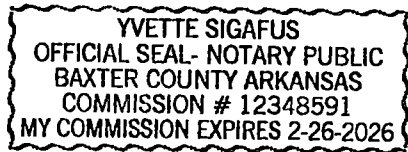
The total amount of taxes over paid due to the error in 2022 by the Petitioner's is \$500.61.



Teresa Smith
Baxter County Collector

STATE OF ARKANSAS
COUNTY OF BAXTER

Subscribed and sworn to before me, a Notary Public, in the State and County Aforesaid
on this 2nd day of August, 2024.



Yvette Sigafus
Notary Public

(Seal)

My Commission Expires:

02/26/2026

Teresa Smith
Baxter County Collector
 #8 East 7th St
 Mountain Home, AR 72653
 Phone: (870) 425-8300
 Fax: (870) 425-3565
 teresa.smith@baxtercountyar.com

2022 Tax Receipt 28480
 Baxter County, Arkansas

REPRINT
 Posted

Page 1 of 1
 8/2/2024 10:25:46 AM
 10/06/2023 03:24 pm

PAID RECEIPT

If payment is made by check and same is not honored on presentation, receipt is null and void.

Payment Received JNZ 10/06/2023
 CC IN OFFICE/JNZ STEFANY ISHAM



15921
 ISHAM DAVID AND STEFANY HARDIN
 2001 IVY LN
 MOUNTAIN HOME AR 72653

EXAMINE your parcels. It is the taxpayers responsibility to make sure any and all accounts are paid.

Keep this receipt for income tax purposes.

Parcel Number	Year	Owner and Legal Description	Valuation	Millage	Amt Due	Amt Paid
0081002	2022	ISHAM DAVID AND STEFANY HARDIN	<i>Correct Val</i>			
	09M	Personal Property	<i>4605</i>			
		Personal Property	16,340	42.660	\$697.06	
		Payment Received				\$697.06
						<u>\$697.06</u>
						Total Payment Applied \$697.06

Distribution of Tax Dollars

County General	\$45.75
County Road (Split)	\$22.06
County Library	\$16.34
ASU/Mtn Home Campus	\$32.68
School # 9 Mountain Home	\$525.49
City of Mountain Home	\$32.68
City Streets Mtn Home	\$22.06
Total Tax	\$697.06

Check	\$0.00
Cash	\$0.00
Credit Card	\$697.06
Total	\$697.06
Ck #/Auth	582564
Processing Fee	\$20.15
Total Charged to Card	\$717.21

Account Balance: \$ 204.20 Parcels Paid 1

*Amount Paid 697.06
 Correct Amount 196.45
 Refund Amount 500.61*

Adjusted Val 11,735 x .04266 = 500.61

Teresa Smith
Baxter County Collector
 #8 East 7th St
 Mountain Home, AR 72653
 Phone: (870) 425-8300
 Fax: (870) 425-3565
 teresa.smith@baxtercountyar.com

2022 Tax Receipt 6838
 Baxter County, Arkansas

REPRINT
 Posted

Page 1 of 1
 8/2/2024 10:22:59 AM
 03/21/2023 09:35 am

PAID RECEIPT

If payment is made by check and same is not honored on presentation, receipt is null and void.

Payment Received CTS 03/21/2023
 BY MAIL/CTS by GM Financial Company Inc /
 Disbursement Account (AP)



115422
 ACAR LEASING LTD
 PO BOX 1990
 FORT WORTH TX 76101

EXAMINE your parcels. It is the taxpayers responsibility to make sure any and all accounts are paid.

Keep this receipt for income tax purposes.

Parcel Number	Year	Owner and Legal Description	Valuation	Millage	Amt Due	Amt Paid
0127123	2022	ACAR LEASING LTD				
	09M	Business Personal Property Location: Personal Property	15,560	42.660	\$663.79	
		Payment Received				\$663.79
		Total Payment Applied.				\$663.79

Distribution of Tax Dollars

County General	\$43.57
County Road (Split)	\$21.01
County Library	\$15.56
ASU/Mtn Home Campus	\$31.12
School # 9 Mountain Home	\$500.40
City of Mountain Home	\$31.12
City Streets Mtn Home	\$21.01
Total Tax	\$663.79

Baxter County, Arkansas
Tax Distribution Report

Entity Code	Name	Millage	Distrib. Amt.
1	County General	2.800	32.86
3	County Road (Split)	1.350	15.84
4	County Library	1.000	11.73
5	ASU/Mtn Home Campus	2.000	23.47
100	School # 9 Mountain Home	32.160	377.40
205	City of Mountain Home	2.000	23.47
305	City Streets Mtn Home	1.350	15.84

Tax Year: 2022

Total:

500.61

School District: 09M

Amount To Distribute: 500.61