

# IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

## COURT ORDER NO. 2025 - 26

Stuart Vanderstek  
SVJ Properties LLC  
205 Eden Road  
Mountain Home, AR 72653



**C202500028** File Type  
FILED FOR RECORD ORDER COUNTY  
BY: LISA PEMBERTON  
04-04-2025 02:19:54 PM

vs.

CANDA REESE  
BAXTER CO, AR CIRCUIT CLERK

Baxter County, Arkansas

**RE: 007-15100-100 Coley Drive  
2022 and 2023 Tax Year**

### ORDER

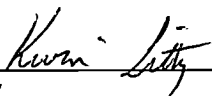
Now on this 4<sup>th</sup> day of April, 2025, comes on or before the Court the above-styled Petition and from all things presented to the Court and from the testimony of the witnesses herein, the Court doth find as follows:

1. That the Petitioner herein, Stuart Vanderstek, Owner of SVJ Properties LLC has overpaid Real Estate taxes on the above-referenced property to Baxter County, Arkansas, for the following reason: petitioner was erroneously assessed and paid taxes on Parcel 007-15100-100 that Total Assessment Corporation appraised and erroneously attached four (4) improvements that were not located on that property and is due a refund for 2022 and 2023 Tax Years.
2. The assessed value for Tax Year 2022 of 84,860 was incorrect, the correct value and taxes collected on the said parcel should have been 34,101.
3. The assessed value for Tax Year 2023 of 84,860 was incorrect, the correct value and taxes collected on the said parcel should have been 34,101.
4. The total amount of taxes overpaid due to the error on the 2022 and 2023 taxes by Petitioner Stuart Vanderstek, Owner of SVJ Properties LLC is \$4,330.76
5. That 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 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 Petitioner, Stuart Vanderstek, owner of SVJ Properties LLC, is entitled to a refund from the Collector's office of Baxter County in the amount of \$4,330.76.

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 4th day of April, 2025.

  
\_\_\_\_\_  
Kevin Litty  
Baxter County Judge

## ASSESSOR'S AFFIDAVIT

**Re: Stuart Vanderstek owner of:  
SVJ Properties LLC  
205 Eden Rd  
Mountain Home, AR 72653**

Baxter County, Arkansas

**RE: 007-15100-100** Property location: Coley Drive, Mountain Home AR

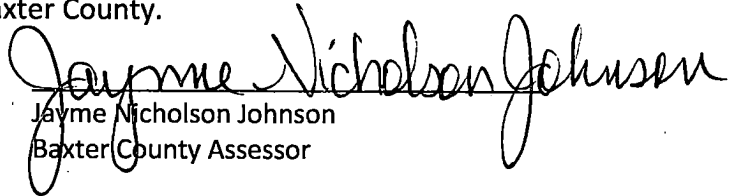
I, Jayme Nicholson Johnson, do hereby state under oath that the following statement is true and correct as to the amount assessed for the subject property by the Petitioners herein:

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. It was discovered that Petitioner Stuart Vanderstek owner of SVJ Properties LLC was erroneously assessed and paid taxes on Parcel 007-15100-100 that Total Assessment Corporation appraised and erroneously attached four (4) new improvements that were not located on that property and is due a refund for 2022 and 2023 as reflected in the values below:

Year 2022	Previous Assessed Value	84,860	Corrected Assessed Value	34,101
Year 2023	Previous Assessed Value	84,860	Corrected Assessed Value	34,101

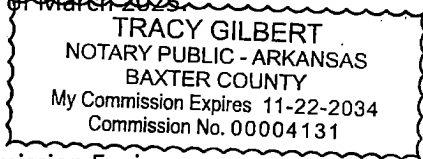
According to ACA 26-35-901 (1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined and described in 26-28-111c, upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer 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 Johnson, 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  
26th day of March 2025.

(Seal)   
My Commission Expires:  
11-22-2034

  
Notary Public

# IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

SVJ Properties  
205 Eden Rd  
Mountain Home AR 72653

Baxter County, Arkansas  
**RE: 007-15100-100**

## PETITION FOR REFUND

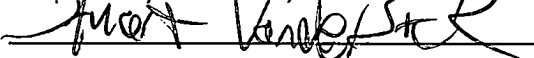
Comes now Petitioner Stuart Vanderstek owner of SVJ Properties LLC who was assessed and paid taxes in Baxter County on Parcel 007-15100-100 for the years 2022 and 2023. It was found that Total Assessment Solutions Corporation, the contracted appraisal company erroneously appraised and attached four (4) new improvements that were not located on the above parcel for 2022 and 2023 tax years. Petitioner is due a refund for the following corrected values.

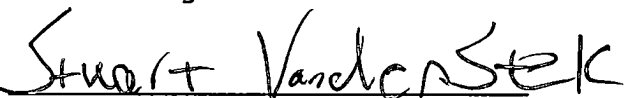
Year 2022	Previous Assessed Value 84,860	Corrected Assessed Value	34,101
Year 2022	Previous Assessed Value 84,860	Corrected Assessed Value	34,101

Petitioners are 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, the Petitioner prays for an Order from this Honorable Court directing a refund for taxes paid in error in Baxter County.

Respectfully Submitted,

  
**PETITIONER Signature**

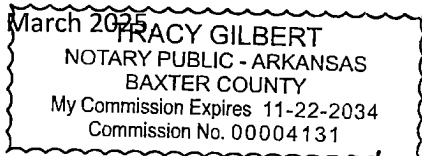


Print Name

**STATE OF ARKANSAS**

**COUNTY OF BAXTER**

Subscribed and sworn to before me, a Notary Public in the State and County Aforesaid on this  
26<sup>th</sup> day of March 2025



(seal)

My Commission Expires 11-22-2034

  
NOTARY PUBLIC

# Assessment History Valuation



Ok



Cancel



Paste Values



Bring To Full Value



Prorate Values

Parcel : 007-15100-100

Assessment Year : 2022

Created By CRO on 3/25/2025 04:46:54 PM

Changed By JCN on 3/25/2025 10:57:22 AM

## Full Assessed Valuation

	Homestead	Non-Homestead	Total
Land :	0	34,101	34,101
Improvements :	0	0	0
Total :	0	34,101	34,101

## Newly Discovered Valuation (included in full values above)

Land :	0	0	0
Improvements :	0	0	0
Total :	0	0	0

## Ineligible Value (included in full values above)

Ineligible :	0	0	0
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## Comparison Values

Base Value :	0	84,860	84,860
Previous Value :	0	84,860	84,860

## Homestead Status

☐ Homestead ☐ Ignore Credit ☐ Over 65 ☐ Disabled

Name : Birthdate :

Name 2 : Birthdate 2 :

## Effective Value Calculation Breakdown

Hover mouse over values for explanation

Amendment 79	Homestead	Non-Homestead
Full Total :	0	34,101
- New Value :	0	0
- Ineligible Value :	0	0
= Reappraisal Value :	0	34,101
- Previous Value :	0	84,860
= Net Increase :	0	-50,759
Allowed Increase :	0	-50,759
Previous Value :	0	84,860
+ New Value :	0	0
+ Ineligible Value :	0	0
+ Allowed Increase :	0	-50,759
= Effective Value :	0	34,101
Override Value :		
Override Reason :		
Override Until :		<input type="button" value="Clear Override"/>
Total Flatted Value :		
Total Calculated Effective Value :	34,101	
Final Effective Value :	34,101	

## Comments

4 NEW HOUSES WERE BEING ERRONOUSLY ASSESSED ON THIS PROPERTY FOR 2022 AND 2023

## 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 herein, Stuart Vanderstek (SVJ Properties LLC) has overpaid Real Estate Taxes on the following described piece of property for the tax years 2022 and 2023:

Parcel 007-15100-100

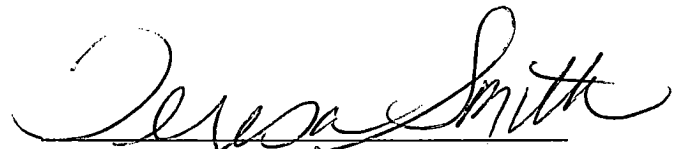
That the amount of taxes overpaid for the individual years is hereby set out as follows:

Year	2022	\$2,165.38
Year	2023	\$2,165.38

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

Petitioner Stuart Vanderstek (SVJ Properties LLC) paid excess taxes on the 2022 & 2023 Real Estate Taxes due to four (4) new improvements being appraised and billed but not located on the property/parcel 007-15100-100.

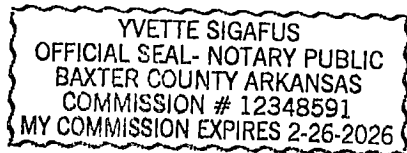
The total amount of taxes overpaid on the 2022 & 2023 taxes by the Petitioner Stuart Vanderstek (SVJ Properties LLC) is \$4,330.76.



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 1<sup>st</sup> day of April, 2025.



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 33159  
Baxter County, Arkansas

REPRINT  
Posted

Page 1 of 2  
3/28/2025 3:57:07 PM  
10/17/2023 07:33 am

# PAID RECEIPT

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

Payment Received TAS 10/16/2023  
10/16/2023 ONLINE PAYMENT  
TPP-2023-10-17T04:41:53.9505833Z



118414  
SVJ PROPERTIES LLC  
205 EDEN ROAD  
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
007-00683-000	2022	SVJ PROPERTIES LLC				
	09M	Lot 1,8 DODDS ADD 09-19-13 0.68 Acres LOTS 1 & 8 DODDS ADD Real Estate	134,200	42.660	\$5,724.97	
		Payment Received				\$5,724.97
		Total Payment Applied				\$5,724.97
007-14640-000	2022	SVJ PROPERTIES LLC				
	09M	09-19-13 0.29 Acres The following described portion of the NW 1/4 SW 1/4 of Section 9, Township 19 North, Range 13 West, described as follows: Beginning at NE corner of Lot 1, Dodds Addition to the City of Mountain Home, run thence South 4° 13' East along the East line of Lots 1 and 8 of Dodds Addition to the City of Mountain Home, 284.09 feet to the West right of way line of Main Street; thence following the meandering of the West right of way line of Main Street, North 10° 23' East 134.3 feet; Real Estate	1,000	42.660	\$42.66	
		Payment Received				\$42.66
		Total Payment Applied				\$42.66
007-15100-100	2022	SVJ PROPERTIES LLC				
	09M	34-20-13 6.21 Acres TRACT B: PART OF THE SW1/4 SW1/4 SEC. 34, T20N, R13W, BAXTER COUNTY, ARKANSAS, DESCRIBED AS FOLLOWS: FROM THE SW CORNER OF THE SW1/4 SW1/4 SEC. 34, T20N, R13W, THENCE S 87° 43' 14" E 59.84 FEET TO THE EAST RIGHT OF WAY OF NORTH CARDINAL DRIVE; THENCE S 87° 41' 53" E 798.74 FEET TO THE POINT OF BEGINNING; THENCE N 77° 36' 06" E 288.15 FEET; THENCE S 89° 30' 13" E 2.96 FEET; THENCE S 03° 31' 45" W 73.30 FEET; THENCE N 87° 41' 53" W 280.11 FEET TO THE POINT OF BEGINNING. PAR 34,101 Real Estate	84,860	42.660	\$3,620.13	
		Payment Received				\$3,620.13
		Total Payment Applied				\$3,620.13

50,759 x .04266 =

diff 2,165.38

**Distribution of Tax Dollars**

County General	\$616.17
County Road (Split)	\$297.08
County Library	\$220.06
ASU/Mtn Home Campus	\$440.12
School # 9 Mountain Home	\$7,077.13
City of Mountain Home	\$440.12
City Streets Mtn Home	\$297.08
<b>Total Tax</b>	<b>\$9,387.76</b>

Check	\$0.00
Cash	\$0.00
Credit Card	\$9,387.76
<b>Total</b>	<b>\$9,387.76</b>
Ck #/Auth	231016151200759971
Total Charged to Card	\$9,387.76

Account Balance: \$ 7,230.06    Parcels Paid    3



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

2023 Tax Receipt 32957  
Baxter County, Arkansas

REPRINT  
Posted

Page 1 of 2  
3/28/2025 3:56:45 PM  
10/16/2024 07:35 am

# PAID RECEIPT

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

Payment Received YLS 10/15/2024  
10/15/2024 ONLINE PAYMENT  
TPP-2024-10-16T04:39:06.3033118Z



118414  
SVJ PROPERTIES LLC  
205 EDEN ROAD  
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.**

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		Payment Received				\$5,724.97
		Total Payment Applied				\$5,724.97
007-14640-000	2023	SVJ PROPERTIES LLC				
	09M	09-19-13 0.29 Acres The following described portion of the NW 1/4 SW 1/4 of Section 9, Township 19 North, Range 13 West, described as follows: Beginning at NE corner of Lot 1, Dodds Addition to the City of Mountain Home, run thence South 4° 13' East along the East line of Lots 1 and 8 of Dodds Addition to the City of Mountain Home, 284.09 feet to the West right of way line of Main Street; thence following the meandering of the West right of way line of Main Street, North 10° 23' East 134.3 feet; Real Estate	1,090	42.660	\$46.50	
		Payment Received				\$46.50
		Total Payment Applied				\$46.50
007-15100-100	2023	SVJ PROPERTIES LLC				
	09M	34-20-13 6.21 Acres TRACT B: PART OF THE SW1/4 SW1/4 SEC. 34, T20N, R13W, BAXTER COUNTY, ARKANSAS, DESCRIBED AS FOLLOWS: FROM THE SW CORNER OF THE SW1/4 SW1/4 SEC. 34, T20N, R13W, THENCE S 87° 43' 14" E 59.84 FEET TO THE EAST RIGHT OF WAY OF NORTH CARDINAL DRIVE; THENCE S 87° 41' 53" E 798.74 FEET TO THE POINT OF BEGINNING; THENCE N 77° 36' 06" E 288.15 FEET; THENCE S 89° 30' 13" E 2.96 FEET; THENCE S 03° 31' 45" W 73.30 FEET; THENCE N 87° 41' 53" W 280.11 FEET TO THE POINT OF BEGINNING. PAR	84,860	42.660	\$3,620.13	
		Payment Received				\$3,620.13
		Total Payment Applied				\$3,620.13

50,759 x 0.4266 = diff 2,165.38

**Distribution of Tax Dollars**

County General	\$616.42
County Road (Split)	\$297.20
County Library	\$220.15
ASU/Mtn Home Campus	\$440.30
School # 9 Mountain Home	\$7,080.03
City of Mountain Home	\$440.30
City Streets Mtn Home	\$297.20
<b>Total Tax</b>	<b>\$9,391.60</b>

Check	\$0.00
Cash	\$0.00
Credit Card	\$9,391.60
<b>Total</b>	<b>\$9,391.60</b>
Ck #/Auth	241015151101095815
Total Charged to Card	\$9,391.60

Account Balance: \$ 7,230.06    Parcels Paid    3

Tax Distribution Report

Entity Code	Name	Millage	Distrib. Amt.
1	County General	2.800	142.13
3	County Road (Split)	1.350	68.52
4	County Library	1.000	50.76
5	ASU/Mtn Home Campus	2.000	101.52
100	School # 9 Mountain Home	32.160	1,632.41
205	City of Mountain Home	2.000	101.52
305	City Streets Mtn Home	1.350	68.52
Tax Year: 2022		Total:	2,165.38

School District: 09M

Amount To Distribute: 2,165.38

Baxter County, Arkansas  
Tax Distribution Report

Entity Code	Name	Millage	Distrib. Amt.
1	County General	2.800	142.13
3	County Road (Split)	1.350	68.52
4	County Library	1.000	50.76
5	ASU/Mtn Home Campus	2.000	101.52
100	School # 9 Mountain Home	32.160	1,632.41
205	City of Mountain Home	2.000	101.52
305	City Streets Mtn Home	1.350	68.52

Tax Year: 2023	Total:	2,165.38
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School District: 09M

Amount To Distribute: 2,165.38