

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2025 - 68

Gil Reynolds Owner of:
Reynolds Media Inc.
1228 Commerce
Mountain Home, AR 72653

vs.

Baxter County, Arkansas

RE: **Parcel # 007-14027-002**
2022 and 2023 Tax Years



File Type

C202500078

FILED FOR RECORD
BY: LISA PEMBERTON
08-19-2025 11:04:58 AM

ORDER COUNTY

CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

ORDER

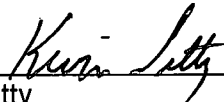
Now on this 19th day of August, 2025, comes on or before the Court the above-styled Petition and from all things presented to the Court and from the testimony of the witnesses herein, the Court doth find as follows:

1. That the Petitioner herein, Gil Reynolds Owner of Reynolds Media Group Inc., has overpaid Real Estate taxes on the above-referenced property to Baxter County, Arkansas, for the following reason: petitioner was erroneously assessed for more square footage than the building actually had on above parcel for the 2022 and 2023 tax years.
2. The assessed value for Tax Year 2022 of 57,160 was incorrect, the correct assessed value on said parcel should have been 47,200. The assessed value for Tax Year 2023 of 57,170 was incorrect, the correct assessed value on said parcel should have been 47,200.
3. The total amount of taxes overpaid due to the error on the 2022 taxes by Petitioner Gil Reynolds Owner of Reynolds Media Inc is \$424.90 and the total amount of taxes overpaid due to error on the 2023 taxes is \$425.32.
4. 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, Gil Reynolds Owner of Reynolds Media Inc., is entitled to a refund from the Collector's office of Baxter County in the amount of \$850.22.

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 19th day of August, 2025.


Kevin Litty
Baxter County Judge

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

Gil Reynolds Owner of:
Reynolds Media Inc,
1228 Commerce
Mountain Home AR 72653

Baxter County, Arkansas
RE: Parcel # 007-14027-002

PETITION FOR REFUND

Comes now Petitioner Gil Reynolds owner of Reynolds Media was erroneously assessed for more square footage than the building actually had and paid taxes in Baxter County on Parcel 007-14027-002 for 2022 and 2023. Petitioner questioned and Total Assessment Solutions Corporation did a field check, confirmed the error and corrected the value. Petitioner is due a refund for the following years of corrected values.

Year 2022	Previous Assessed Value 57,160	Corrected Assessed Value	47,200
Year 2023	Previous Assessed Value 57,170	Corrected Assessed Value	47,200

Petitioner 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


Gil Reynolds

Print Name

STATE OF ARKANSAS

COUNTY OF Baxter

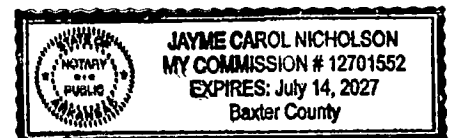
Subscribed and sworn to before me, a Notary Public in the State and County Aforesaid on this
15th day of August 2025.



NOTARY PUBLIC

(seal)

My Commission Expires 7-14-2027



ASSESSOR'S AFFIDAVIT

Re: Gil Reynolds owner of:
Reynolds Media Inc
1226 Commerce Dr
Mountain Home, AR 72653

Baxter County, Arkansas

RE: Parcel 007-14027-002 Property location: 1226 Commerce Dr., Mountain Home AR

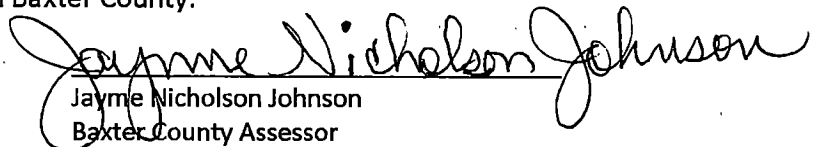
I, Jayme Nicholson Johnson, do hereby state under oath that the following statement is true and correct as to the amount assessed for the subject property by the Petitioner herein:

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. It was discovered by Petitioner that he was being assessed for more square footage than his building actually had. A field check was ordered by the Assessor's Office, Total Assessment confirmed their error, re-evaluated the appraised value and corrected for 2022, 2023. The petitioner was also corrected for 2024 which he had not paid at this time. The Petitioner is due a refund for 2022 and 2023 as reflected in the values below:

Year 2022	Previous Assessed Value	57,160	Corrected Assessed Value	47,200
Year 2023	Previous Assessed Value	57,170	Corrected Assessed Value	47,200

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
15th day of August 2025

(Seal)

My Commission Expires

11-22-2034

TRACY GILBERT
NOTARY PUBLIC - ARKANSAS
BAXTER COUNTY
My Commission Expires 11-22-2034
Commission No. 00004131


Notary Public

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, Reynolds Media Inc (Ian Reynolds) has overpaid Real Estate Taxes on the following described piece of property for the tax years 2022 and 2023:

Parcel 007-14027-002

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

Year	2022	\$424.90
Year	2023	\$425.32

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 Reynolds Media Inc paid excess taxes on the 2022 & 2023 Real Estate Taxes due to the square footage being incorrect on the property/parcel 007-140027-002.

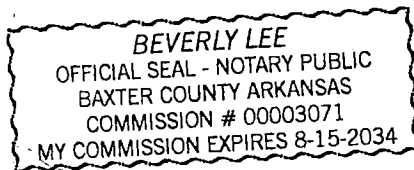
The total amount of taxes overpaid on the 2022 & 2023 taxes by the Petitioner Reynolds Media Ince (Ian Reynolds) is \$850.22.



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 18 day of August, 2025.



Beverly Lee

Notary Public

(Seal)

My Commission Expires:

8-15-2034

Pay To:

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

Office Hours 8:00 AM - 4:30 PM M-F

2023 Tax Statement Due in 2024

Baxter County, Arkansas

www.baxtercountyar.gov

Printed 1/26/2024 4:03:04 PM

Printed By KJW

Page 1 of 2



TAXES DUE MARCH 1ST - OCTOBER 15TH.
AFTER OCTOBER 15TH, PENALTIES AND INTEREST WILL
APPLY.

- EXAMINE this statement for errors. Immediately contact us for correction if necessary or this office is not responsible.
- All voluntary amounts are voluntary. They are not mandatory.
- PLEASE RETURN THIS STATEMENT WITH PAYMENT OR INCLUDE YOUR TAXPAYER ID NUMBER
- Make checks payable to: Baxter County Collector
- DEDUCT ANY AMOUNT PAID BY MORTGAGE CO
- A \$30 fee will be charged on all returned checks.
- PLEASE READ THE ENCLOSED IMPORTANT INFORMATION SHEET FOR BAXTER COUNTY



Taxpayer ID 101275

REYNOLDS MEDIA INC

1226 COMMERCE DR

MOUNTAIN HOME AR 72653

Parcel Number

Owner's Name

Legal Description

School District

Valuation

Millage

Description of Tax

Tax Amount

Total Tax Due

0111314	09M	2,390	42.66	Personal Property	101.96	
XL7 TV						\$101.96

1226 COMMERCE DR

Business Personal

Location: MTN HOME

007-14027-002	09M	57,170	42.66	Real Estate	2,438.87	
REYNOLDS MEDIA INC		47,200				\$2,438.87
1226 COMMERCE						20/3.55
03-19-13 0.85 acres						
PT NE NW 0.855 ACRE						

007-14261-011	09M	3,100	42.66	Real Estate	132.25	
REYNOLDS MEDIA INC						\$132.25

SKYLINE (1ST TOWER ON LEFT) DR

05-19-13

IMPROVEMENT ONLY ON 007-14261-001.

PT W 1/2 58.22 ACRES

FCC# 1201105

WHERE DO MY TAX DOLLARS GO?		Millage Rate		Effective Tax Rate	
Taxing Unit	Tax Dollars	Real	Personal	Real	Personal
County General	\$175.45	0.00280	0.00280	0.0560%	0.0560%
County Road (Split)	\$84.60	0.00135	0.00135	0.0270%	0.0270%
County Library	\$62.66	0.00100	0.00100	0.0200%	0.0200%
ASU/Mtn Home Campus	\$125.32	0.00200	0.00200	0.0400%	0.0400%
School # 9 Mountain Home	\$2,015.13	0.03216	0.03216	0.6432%	0.6432%
City of Mountain Home	\$125.32	0.00200	0.00200	0.0400%	0.0400%
City Streets/Mtn Home	\$84.60	0.00135	0.00135	0.0270%	0.0270%
Total Tax	\$2,673.08	0.04266	0.04266	0.8532%	0.8532%

Millages reflect the current tax year only. Dollar distribution may not be accurate if this statement shows delinquent taxes.

☐ New Address??

Ref
425.32

Total Amount 2,673.08

Voluntary Animal Control \$15.00

Total with Voluntary \$ 2,688.08

PLEASE PROVIDE THE FOLLOWING INFORMATION

- Cell Phone# _____
- Home Phone# _____
- Email _____
- Opt in for paperless billing by E-mail? Yes No
- OR Opt for only paid receipts by E-mail? Yes No
- Opt for text reminders? Yes No
- Opt for E-mail reminders? Yes No

Tax Distribution Report

Entity Code	Name	Millage	Distrib. Amt.
1	County General	2.800	27.92
3	County Road (Split)	1.350	13.46
4	County Library	1.000	9.97
5	ASU/Mtn Home Campus	2.000	19.94
100	School # 9 Mountain Home	32.160	320.63
205	City of Mountain Home	2.000	19.94
305	City Streets Mtn Home	1.350	13.46

Tax Year: 2023

Total:

425.32

School District: 09M

Amount To Distribute: 425.32

Pay To:

Teresa Smith
Baxter County Collector
#8 East 7th St.
Mountain Home, AR 72653
Phone: (870) 425-8300
Fax: (870) 425-3565
teresa.smith@baxtercounty.org
Office Hours 8:00 AM - 4:30 PM M-F

2022 Tax Statement

Baxter County, Arkansas
www.baxtercountyar.gov

Printed 1/27/2023 11:17:04 AM
Printed By KJW
Page 1 of 2



TAXES DUE MARCH 1ST - OCTOBER 15TH.
AFTER OCTOBER 15TH, PENALTIES AND INTEREST WILL
APPLY.



Taxpayer ID 101275
REYNOLDS MEDIA INC
1226 COMMERCE DR
MOUNTAIN HOME AR 72653

- **EXAMINE** this statement for errors. Immediately contact us for correction if necessary or this office is not responsible.
- All voluntary amounts are voluntary. They are not mandatory.
- **PLEASE RETURN THIS STATEMENT WITH PAYMENT OR INCLUDE YOUR TAXPAYER ID NUMBER**
- Make checks payable to: Baxter County Collector
- **DEDUCT ANY AMOUNT PAID BY MORTGAGE CO**
- A \$30 fee will be charged on all returned checks.
- **PLEASE READ THE ENCLOSED IMPORTANT INFORMATION SHEET FOR BAXTER COUNTY**

Parcel Number	Owner's Name	School District	Valuation	Millage	Description of Tax	Tax Amount	Total Tax Due
0111314	XL7 TV	09M	2,390	42.66	Personal Property	101.96	
	1226 COMMERCE DR				Business Personal		\$101.96
007-14027-002	REYNOLDS MEDIA INC	09M	57,160	42.66	Real Estate	2,438.45	
	1226 COMMERCE		47,200				\$2,438.45
	03-19-13 0.85 acres						2013.55
	PT NE NW 0.855 ACRE						
007-14261-011	REYNOLDS MEDIA INC	09M	2,840	42.66	Real Estate	121.15	
	SKYLINE (1ST TOWER ON LEFT) DR						\$121.15
	05-19-13						
	IMPROVEMENT ONLY ON 007-14261-001.						
	PT W 1/2 58.22 ACRES						
	FCC# 1201105						

WHERE DO MY TAX DOLLARS GO?		Millage Rate		Effective Tax Rate	
Taxing Unit	Tax Dollars	Real	Personal	Real	Personal
County General	\$174.69	0.00280	0.00280	0.0560%	0.0560%
County Road (Split)	\$84.23	0.00135	0.00135	0.0270%	0.0270%
County Library	\$62.39	0.00100	0.00100	0.0200%	0.0200%
ASU/Mtn Home Campus	\$124.78	0.00200	0.00200	0.0400%	0.0400%
School # 9 Mountain Home	\$2,006.46	0.03216	0.03216	0.6432%	0.6432%
City of Mountain Home	\$124.78	0.00200	0.00200	0.0400%	0.0400%
City Streets Mtn Home	\$84.23	0.00135	0.00135	0.0270%	0.0270%
Total Tax	\$2,661.56	0.04266	0.04266	0.8532%	0.8532%

Millages reflect the current tax year only. Dollar distribution may not be accurate if this statement shows delinquent taxes.

☐ **New Address??**

Revised 424.90

Total Amount 2,661.56
____ Voluntary Animal Control 15.00
Total with Voluntary \$ 2,676.56

PLEASE PROVIDE THE FOLLOWING INFORMATION

- Home Phone # _____
- Cell Phone # _____
- Email _____
- Opt in for paperless billing by E-mail? Yes No
- OR Opt for only paid receipts by E-mail? Yes No
- Opt for text notifications to cell phone? Yes No

Signature _____

Tax Distribution Report

Entity Code	Name	Millage	Distrib. Amt.
1	County General	2.800	27.89
3	County Road (Split)	1.350	13.45
4	County Library	1.000	9.96
5	ASU/Mtn Home Campus	2.000	19.92
100	School # 9 Mountain Home	32.160	320.31
205	City of Mountain Home	2.000	19.92
305	City Streets Mtn Home	1.350	13.45

Tax Year: 2022

Total:

424.90

School District: 09M

Amount To Distribute: 424.90

<p>DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER, "VOID" FEATURE, SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.</p> <p>Account: [REDACTED]</p> <p>PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER</p>		<p>\$2,661.56</p> <p>8/7/828</p>
<p>IAN REYNOLDS REYNOLDS MEDIA INC 400 S SYCAMORE ST HARRISON, AR 72601-5263</p>	<p>Please Direct Any Questions To (800) 243-2508 Online Bill Payment Processing Center</p>	<p>0000008478</p> <p>September 18, 2023</p>
<p>ARVEST BANK-FAYETTEVILLE</p>		
<p>Pay TWO THOUSAND SIX HUNDRED SIXTY ONE AND 84/100</p>	<p>DOLLARS</p>	
<p>TO THE ORDER OF</p>	<p>BAXTER COUNTY COLLECTOR 8 E 7TH ST MOUNTAIN HOME, AR 72653-4410</p>	<p>\$ *****2,661.56</p>
<p>03009</p>		<p>Valid After 180 DAYS. Signature On File This check has been authorized by your depositor</p>

Checks for Receipt #15879

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURE. SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

Account: [REDACTED] **PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER** **\$2,673.08**

IAN REYNOLDS
REYNOLDS MEDIA INC
400 S SYCAMORE ST
HARRISON, AR 72601-5293

Please Direct Any Questions To
(800) 243-2508
Online Bill Payment Processing Center

87/829

0000008713

April 29, 2024

ARVEST BANK-FAYETTEVILLE

Pay **TWO THOUSAND SIX HUNDRED SEVENTY THREE AND 08/100** **DOLLARS**

TO THE ORDER OF BAXTER COUNTY COLLECTOR
8 E 7TH ST
MOUNTAIN HOME, AR 72653-4410

08644

\$ ***2,673.08**

Void After 180 DAYS.
Signature On File
This check has been authorized
by your depositor

[REDACTED]