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

C202500078

ORDER COUNTY

FILED FOR RECORD
BY: LISA PEMBERTON

08-19-2025 11:04:58 AM

CANDA REESE BAXTER CO, AR CIRCUIT CLERK

·VS.

Baxter County, Arkansas

RE: Parcel # 007-14027-002

2022 and 2023 Tax Years

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.

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 Reinal d 5

STATE OF ARKANSAS

Print Name

COUNTY OF Boutes

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

HOTANY M

JAYME CAROL NICHOLSON
MY COMMISSION # 12701552
EXPIRES: July 14, 2027
Baxter County

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 2022Previous Assessed Value57,160Corrected Assessed Value47,200Year 2023Previous Assessed Value57,170Corrected Assessed Value47,200

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

BAXTER COUNTY Commission Expires 11-22-2034

My Commission Expires:

(Seal)

11-22-2034

Notary Public

2025 Page 1 of 4 Parcel Summary Page

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007-14027-002	Parcel Key 34226

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L	PROPERTY	PROPERTY DESCRIPTION	NO			LUMP SUM ADJUSTMENTS				
<u>L</u>	Business Name REYNOLDS MEDIA, INC.	MEDIA, INC	ن			Category/Description	REL	Quantity	Net Rate	Value
	Location 1226 COMMERCE	MERCE				FLAT/SECURITY LIGHTS IN BASE NCV	%0	1	.00	0
	Comment					PAVING/CONCRETE, 3\" REINFORCED	21%	420	6.22	2,612
	Total Area 6,300		Perime	Perimeter 260	0					
	Stories 2									
	Year Built	T	Effective Age 21	Age 21						
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Units

231,358

2,612

Total Gross Lump Sums (Unadjusted)

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

1	Subscribed	and Sworn t	o before me, a	Notary Public,	in the State a	nd County A	Aforesaid
on this	18	day of <u>Auo</u>	ust, 2025.	,			

BEVERLY LEE
OFFICIAL SEAL - NOTARY PUBLIC
BAXTER COUNTY ARKANSAS
COMMISSION # 00003071
MY COMMISSION EXPIRES 8-15-2034

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

Printed 1/26/2024 4:03:04 PM Printed By KJW Page 1 of 2

Baxter County, Arkansas www.baxtercountyar.gov



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 Scho Legal Description Distri		Millage	Description of Tax		Tax Amount	Total Tax Due
0111314 09M XL7 TV 1226 COMMERECE DR Business Personal Location: MTN HOME	2,390	42.66	Personal Property		101.96	\$101.96
007-14027-002 09M REYNOLD'S MEDIA INC 1226 COMMERCE 03-19-13 0.85 acres PT NE NW 0.855 ACRE	57,170 47,25		Real Estate		2,438.87	\$2,438.87 20/3,5-5
007-14261-011 09M REYNOLDS MEDIA INC SKYLINE (1ST TOWER ON LEFT) DF 05-19-13: IMPROVEMENT ONLY ON 007-1426 PT W 1/2 58.22 ACRES FCC# 1201105		42.66	Real Estate		132.25	\$132.25
WHERE DO MY TAX DOLLARS GO?	Millage Rate	Ef	fective Tax Rate	Total Amount	<u> </u>	2,673.08

WHERE DO MY TAX DOL	LARS GU?	Millage	e 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 Homi	\$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??		
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FOLLOWING	INFORMATION

Voluntary Animal Control

Total with Voluntary

	Cell Phone#
٠	Home Phone #
•	Email
•	Opt in for paperless billing by E-mail? Yes No

PLEASE PROVIDE THE

\$15.00

\$ 2,688.08

- OR Opt for only paid receipts by E-mail? Yes No
- Opt for text reminders? Yes No
- Opt for E-mail reminders? Yes No

425.32

Printed:

8/18/2025

Baxter County, Arkansas
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	
7	Fax 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

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

Baxter County, Arkansas www.baxtercountyar.gov



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 N	/lillage	Description of Tax	Tax Amount	Total Tax Due
0111314 XL7 TV 1226 COMMERECE DR Business Personal	09M	2,390	42.66	Personal Property	101.96	\$101.96
007-14027-002 REYNOLDS MEDIA INC 1226 COMMERCE 03-19-13 0.85 acres PT NE NW 0.855 ACRE	09M	57,160 47,75		Real Estate .	2,438.45	\$2,438.45 2013,51
007-14261-011 REYNOLDS MEDIA INC SKYLINE (1ST TOWER ON LEF 05-19-13 IMPROVEMENT ONLY ON 007- PT W 1/2 58.22 ACRES FCC# 1201105	-	2,840	42.66	Real Estate	121.15	\$121.15

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 Homo	\$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. Ralind 424.90

⊏ New Address??					MRW		
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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#
E m ail
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
ianature

Printed:

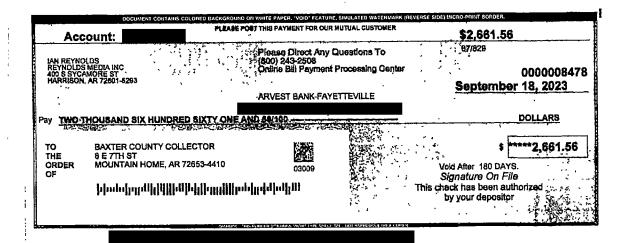
8/18/2025

Baxter County, Arkansas
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	
Т	ax Year: 2022	Total:	424.90	

School District: 09M
Amount To Distribute: 424.90

Checks for Receipt #23529



Checks for Receipt #15879

