

IN THE COUNTY OF BAXTER COUNTY, ARKANSAS

IN THE MATTER OF AN ADJUSTMENT TO THE DISTRIBUTION OF
THE COLLECTOR'S EXCESS COMMISSION AND ASSESSOR'S
EXPENSE FOR 2025.

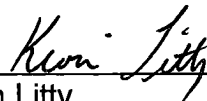
COURT ORDER NO. 2026 - 28

NOW, on this 10th day of March 2026, a day on which this Court deems to be in session, comes for consideration for the adjustment of Excess Collector's Commissions and Assessor's Expense for the year 2025. From the records before this Court, the Court finds the following:

That the County Treasurer has submitted the following information to this Court:

1. Due to an underestimated expense on payroll for December 2025, we over distributed excess collectors commission and assessor's expense in the amount of \$30,230.25 to the taxing entities.
2. An adjustment will be made to the taxing entities according to final calculated expenses provided by CPA that prepares the final tax settlement.

THEREFORE, be it ordained that the Baxter County Court hereby directs the County Treasurer to proceed with the above adjustments in the amount of \$30,230.25 to the appropriate funds. (*See Attachments*). The Clerk of this Court shall docket this copy and keep a copy of this order and supporting documentation on file for public inspection.



Kevin Litty
Baxter County Judge



C202600027

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File Type

ORDER COUNTY

CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

BAXTER COUNTY ARKANSAS
2024 COLLECTED IN 2025
FINAL EXPENSES CALCULATED 2.28.26

Tax Assessor	ESTIMATED	ACTUAL	ADJUSTMENT
General Fund	896,169.95	913,467.27	17,297.32
IT-estimated	9,495.40	9,731.27	235.87
Courthouse Ma	22,348.25	22,561.07	212.82
Reappraisal/EG	389,473.89	389,473.89	-
Less Reapp Re	(258,167.04)	(258,167.04)	-
Bond	40.22	40.22	-
	<u>1,059,360.67</u>	<u>1,077,106.68</u>	<u>17,746.01</u>

Tax Collector	ESTIMATED	ACTUAL	ADJUSTMENT
General Fund	532,124.54	544,160.09	12,035.55
IT-estimated	9,495.40	9,731.27	235.87
Courthouse Ma	22,348.25	22,561.07	212.82
Delinq Advertisi not incl in above	(7,224.50)	(7,224.50)	-
	<u>556,743.69</u>	<u>569,227.93</u>	<u>12,484.24</u>
		Due to County>>>	<u>30,230.25</u>

**BAXTER COUNTY ARKANSAS
2024 COLLECTED IN 2025
METHODOLOGY FOR ESTIMATED OFFICE EXPENSE**

Tax Assessor	1,059,360.67	Estimated Office Expense		
General Fund	Estimated	896,169.95	1000-0105	
IT-estimated	189,907.99	9,495.40	1000-0115	5%
Courthouse Main	prov by Treas	22,348.25		
Reappraisal/EQ	Estimated	389,473.89		
Less Reapp Revenue		(258,167.04)		
Bond	5% of total	40.22		
		<u>1,059,360.67</u>		

Tax Collector	556,743.69	Estimated Office Expense		
General Fund	Estimated	532,124.54	1000-0104	
IT-estimated	189,907.99	9,495.40	1000-0115	5%
Courthouse Maint	prov by Treas	22,348.25		
		<u>563,968.19</u>		
Delinq Advertising not yet paid and not incl in above		(7,224.50)	Adv costs Exh 6	
		<u>556,743.69</u>		

BAXTER COUNTY, ARKANSAS					
2024 COLLECTED IN 2025					
FINAL TAX SETTLEMENT					
Assessor's Salary and Expense					
	as Distributed	Actual	Amendment	Increase	Co Gen
	\$ 1,059,360.67	\$ 1,077,106.68	\$ 17,746.01	1000	8601
Distribution Amendment	Under/over estimated expenses				
				Decrease	
Mtn Home #9	646,384.21	61.02%	(10,828.62)	6700	7201
Cotter #60	65,704.70	6.20%	(1,100.25)	6701	7201
Norfork #61	81,638.16	7.71%	(1,368.22)	6702	7201
Viola #15	20,858.61	1.97%	(349.60)	6703	7201
Calico Rock #50	1,672.87	0.16%	(28.39)	6705	7201
Mtn View #30	1,542.86	0.15%	(26.62)	6704	7201
County General	71,605.21	6.76%	(1,196.10)	1000	7201
County Road	52,290.93	4.94%	(876.65)	2000	7201
County Library	24,900.02	2.35%	(417.03)	3008	7201
ASU/Mtn Home Campus	49,800.04	4.70%	(834.06)	6706	7201
Big Flat Gen	63.86	0.01%	(1.77)	6605	7201
Big Flat Rd	24.63	0.00%	0.00	6605	7201
Cotter Gen	1,958.50	0.18%	(31.94)	6602	7201
Cotter Rd	793.19	0.07%	(12.42)	6602	7201
Gassville Gen	3,456.87	0.33%	(58.56)	6604	7201
Gassville Rd	933.35	0.09%	(15.97)	6604	7201
Lakeview Gen	1,110.24	0.10%	(17.75)	6607	7201
Lakeview Rd	499.61	0.05%	(8.87)	6607	7201
Mtn Home Gen	17,506.97	1.65%	(292.81)	6601	7201
Mtn Home Rd	11,817.20	1.12%	(198.76)	6601	7201
Norfork Gen	1,778.49	0.17%	(30.17)	6603	7201
Norfork Rd	480.19	0.05%	(8.87)	6603	7201
Salesville Gen	903.89	0.09%	(15.97)	6606	7201
Salesville Rd	244.05	0.02%	(3.55)	6606	7201
Briarcliff General	544.04	0.05%	(8.87)	6600	7201
Briarcliff Rd	146.89	0.01%	(1.77)	6600	7201
Tracy		0.00%	0.00	6505	7201
101-Gamallel		0.00%	0.00	6506	7201
Northeast Lakeside		0.00%	0.00	6507	7201
Grover Twnshp		0.00%	0.00	6502	7201
Briarcliff Improvement Dist		0.00%	0.00	6800	7201
Hand Cove		0.00%	0.00	6500	7201
Clarkridge		0.00%	0.00	6509	7201
Buford		0.00%	0.00	6510	7201
Henderson Area		0.00%	0.00	6512	7201
Rodney		0.00%	0.00	6501	7201
Mtn Home Rural		0.00%	0.00	6503	7201
Midway		0.00%	0.00	6504	7201
Oakland Promise Land		0.00%	0.00	6514	7201
Norfork FPD		0.00%	0.00	6513	7201
Cotter-Gasville		0.00%	0.00	6511	7201
Lone Rock		0.00%	0.00	6508	7201
Timber Tax	701.09	0.07%	(12.42)	6006	7201
Vol-Cotter Fire		0.00%	0.00	6602	7201
Vol-Norfork Street		0.00%	0.00	6603	7201
Vol-Animal Control		0.00%	0.00	1800	8727
	1,059,360.67	100%	(17,746.01)		

BAXTER COUNTY, ARKANSAS					
2024 COLLECTED IN 2025					
FINAL TAX SETTLEMENT					
Collector's Excess Commission					
	as Distributed	Actual	Amendment	Increase Co Gen	
	\$ 694,297.17	\$ 681,812.93	\$ 12,484.24	1000	8501
Distribution Amendment	Under/Over estimated expenses, coll excess to return				
				Decrease	
Mtn Home #9	413,192.89	59.51%	(7,429.37)	6700	7213
Cotter #60	39,358.88	5.67%	(707.86)	6701	7213
Norfolk #61	52,674.14	7.59%	(947.55)	6702	7213
Viola #15	14,770.77	2.13%	(265.91)	6703	7213
Calico Rock #50	943.91	0.14%	(17.48)	6705	7213
Mtn View #30	866.18	0.12%	(14.98)	6704	7213
County General	46,112.89	6.64%	(831.45)	1000	7213
County Road	32,795.53	4.72%	(589.26)	2000	7213
County Library	15,877.48	2.29%	(285.89)	3008	7213
ASU/Mtn Home Campus	31,754.96	4.57%	(570.53)	6706	7213
Big Flat Gen	38.62	0.01%	(1.25)	6605	7213
Big Flat Rd	14.90	0.00%	-	6605	7213
Cotter Gen	1,199.53	0.17%	(21.22)	6602	7213
Cotter Rd	485.81	0.07%	(8.74)	6602	7213
Gassville Gen	1,905.06	0.27%	(33.71)	6604	7213
Gassville Rd	514.36	0.07%	(8.74)	6604	7213
Lakeview Gen	569.03	0.08%	(9.99)	6607	7213
Lakeview Rd	256.07	0.04%	(4.99)	6607	7213
Mtn Home Gen	12,169.86	1.75%	(218.47)	6601	7213
Mtn Home Rd	8,214.66	1.18%	(147.31)	6601	7213
Norfolk Gen	1,287.83	0.19%	(23.72)	6603	7213
Norfolk Rd	347.71	0.05%	(6.24)	6603	7213
Salesville Gen	522.91	0.08%	(9.99)	6606	7213
Salesville Rd	141.18	0.02%	(2.50)	6606	7213
Briarcliff General	366.59	0.05%	(6.24)	6600	7213
Briarcliff Rd	98.98	0.01%	(1.25)	6600	7213
Tracy	1,413.36	0.20%	(24.97)	6505	7213
101-Gamaliel	731.54	0.11%	(13.73)	6506	7213
Northeast Lakeside	1,887.91	0.27%	(33.71)	6507	7213
Grover Twnshp	1,000.64	0.14%	(17.48)	6502	7213
Briarcliff Improvement Dist	722.39	0.10%	(12.48)	6800	7213
Hand Cove	612.23	0.09%	(11.24)	6500	7213
Clarkridge	749.98	0.11%	(13.73)	6509	7213
Buford	1,436.04	0.21%	(26.22)	6510	7213
Henderson Area	902.31	0.13%	(16.23)	6512	7213
Rodney	442.12	0.06%	(7.49)	6501	7213
Mtn Home Rural	2,420.35	0.35%	(43.69)	6503	7213
Midway	1,094.32	0.16%	(19.97)	6504	7213
Oakland Promise Land	146.13	0.02%	(2.50)	6514	7213
Norfolk FPD	1,314.53	0.19%	(23.72)	6513	7213
Cotter-Gasville	1,070.50	0.15%	(18.73)	6511	7213
Lone Rock	148.96	0.02%	(2.50)	6508	7213
Timber Tax	307.03	0.04%	(4.99)	6006	7213
Vol-Cotter Fire	464.56	0.07%	(8.74)	6602	7213
Vol-Norfolk Street	191.13	0.03%	(3.75)	6603	7213
Vol-Animal Control	760.41	0.11%	(13.73)	1800	7213
	694,297.17	100%	(12,484.24)		