

# IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

## COURT ORDER NO. 2026 - 54

Civil Design Engineers Inc.  
P.O. Box 56  
Cave City, AR 72718

vs.

Baxter County, Arkansas

**RE: Parcel # 004-04953-033  
Tax Payer ID 132226  
2023 and 2024 Tax Years**



File Type  
**C202600060**  
FILED FOR RECORD ORDER COUNTY  
BY: LISA PEMBERTON  
05-18-2026 01:38:53 PM

CANDA REESE  
BAXTER CO, AR CIRCUIT CLERK

### ORDER


Now on this 18th day of May, 2026, 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, Civil Design Engineers Inc., has overpaid Real Estate taxes on the above-referenced property to Baxter County, Arkansas, for the following reason: petitioner owns the parcel named above and it was annexed into the City Limits of Cotter but the Cotter/Gassville 60C Improvement District was not removed from their assessment in error for the 2023 and 2024 tax years.
2. The assessed value for Tax Year 2023 of 30,000 was incorrect, the correct assessed value on said parcel should have been 0. The assessed value for Tax Year 2024 of 30,000 was incorrect, the correct assessed value on said parcel should have been 0.
3. The total amount of taxes overpaid due to the error on the 2023 taxes by Petitioner Civil Design Engineers Inc. is \$150.00 and the total amount of taxes overpaid due to error on the 2024 taxes is \$150.00.
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, Civil Design Engineers Inc., is entitled to a refund from the Collector's office of Baxter County in the amount of **\$300.00**.

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 18th day of May, 2026.

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

**IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS**

Petitioner: Jayme Nicholson Johnson, Baxter County Assessor  
on behalf of: Civil Design Engineers Inc.  
P O Box 56  
Cave Springs, AR 72718  
Baxter County Arkansas

**RE: Parcel: 004-04953-033**  
**Taxpayer ID 132226**

**PETITION FOR REFUND**

Petitioner is requesting refund for Civil Design Engineers Inc. In the course of business, it was found that Civil Design Engineers owns the parcel named above and it was annexed into the City Limits of Cotter and the improvement District C was not removed from their assessment in error. Taxpayer is entitled to a refund based on the assessed values below.

Year 2023	Previous Assessed Value 30,000	Corrected Assessed Value 0
Year 2024	Previous Assessed Value 30,000	Corrected Assessed Value 0
Year 2025	Was corrected before payment was made.	

Taxpayer 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' 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,

*Jayme Nicholson Johnson*  
**PETITIONER Signature**

*Jayme Nicholson Johnson*  
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 14th day of May 2026.

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

*Tracy Gilbert*  
NOTARY PUBLIC

(seal)

# ASSESSOR'S AFFIDAVIT

**Re:** Civil Desing Engineers Inc.  
P O Box 56  
Cave Springs, AR 72718  
Baxter County, Arkansas

**RE: Parcel:** 004-04953-033  
**Taxpayer ID:**132226

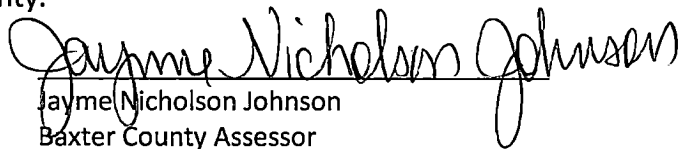
I, Jayme Nicholson Johnson, Baxter County Assessor do hereby state under oath that the following statement is true and correct as to the amount assessed for the subject property by the Petitioner herein:

In the course of business, it was discovered a section of taxpayers were annexed into the city limits of Cotter but the Cotter/Gassville 60C Improvement District was not removed. Therefore, Petitioner Jayme Nicholson Johnson, Baxter County Assessor on behalf of Civil Engineers Inc. has the right to request a refund for the improvement district charge based on the values below for the last 3 years.

Year 2023	Previous Assessed Value	30,000	Corrected Assessed Value	0
Year 2024	Previous Assessed Value	30,000	Corrected Assessed Value	0
Year 2025	Already corrected before payment of taxes.			

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.

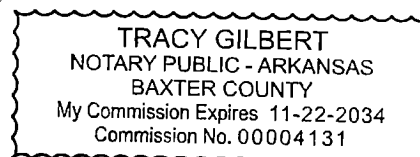
  
Jayme Nicholson Johnson  
Baxter County Assessor

STATE OF ARKANSAS  
COUNTY OF BAXTER

Subscribed and sworn to before me, a Notary Public, in the State and County Aforesaid on this.  
13th day of May 2026.

  
\_\_\_\_\_  
Notary Public

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



## 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, Civil Design Engineers Inc. has overpaid Real Estate Taxes on the following described piece of property for the tax years 2023 and 2024:

Parcel 004-04953-033

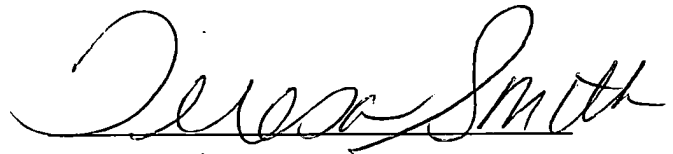
That the amount of taxes overpaid for the individual years is hereby set out as follows:

Year	2023	\$150.00
Year	2024	\$150.00

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 Civil Design Engineers Inc. paid excess taxes on the 2023 & 2024 Real Estate Taxes due to the Cotter/Gassville Fire Protection District fee being assessed on the parcel in error.

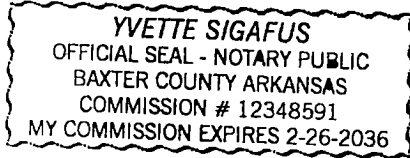
The total amount of taxes overpaid on the 2023 & 2024 taxes by the Petitioner Civil Design Engineers Inc. is \$300.00.



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 14<sup>th</sup> day of May, 2026.



Yvette Sigafus  
Notary Public

(Seal)

My Commission Expires:

02/26/2036

# PAID TAX RECEIPT

BAXTER COUNTY COLLECTOR

REPRINT

RECEIPT: EEF.202310084361  
 DATE: 11/11/2024  
 TIME: 10:00pm

TERESA SMITH  
 #8 EAST 7TH STREET  
 MOUNTAIN HOME, AR 72653  
 (870) 425-8300

TAXPAYER:  
 CIVIL DESIGN ENGINEERS INC  
 PO BOX 56  
 CAVE SPRINGS, AR 72718

PAID BY:  
 CIVIL DESIGN ENGINEERS INC

11/11/2024 ONLINE PAYMENT TPP-2024-11-12T02:42:14.4042119Z

TPID	PARCEL	YEAR	DIST	VALUE	MILLAGE		
132226	004-04953-033	2023	60C	30000	0.04617		
				CIVIL DESIGN ENGINEERS INC	AMOUNT DUE	\$1,824.70	
				HURST	REAL ESTATE TAXES PAID	\$1,385.10	
				S:30 T:19 R:14	PENALTIES	\$138.51	
				HURST LANDING L:3	COSTS	\$4.73	
					2024 IMPR - Cotter-Gassville Rural FPD	\$150.00	
					2024 IMPR - Voluntary Cotter Fire	\$120.00	
					SPECIAL PENALTY	\$15.00	
					INTEREST	\$11.36	
						-----	
						PAYMENT AMOUNT (PAID IN FULL):	\$1,824.70
						-----	
				TOTAL	\$1,824.70	TOTAL AMOUNT PAID:	\$1,824.70

**ENTITY BREAKDOWN**

Entity	Millage	Tax Amount	Entity	Millage	Tax Amount
ASU - MOUNTAIN HOME CAMPUS	0.0020	60.00	COTTER	0.0050	150.00
COTTER CITY STREETS	0.0020	60.75	COTTER SCHOOL	0.0326	980.10
COUNTY GENERAL	0.0028	84.00	COUNTY LIBRARY	0.0010	30.00
COUNTY ROAD COTTER	0.0006	20.25	ADVERTISING		1.50
REDEMPTION FEE		2.50	Cotter-Gassville Rural FPD		150.00
Voluntary Cotter Fire		120.00	PENALTY - Cotter-Gassville		15.00
PENALTY		138.51	POSTAGE		0.73
INTEREST		11.36			

# PAID TAX RECEIPT

BAXTER COUNTY COLLECTOR

REPRINT

RECEIPT: KJW.202410088059  
 DATE: 10/29/2025  
 TIME: 10:00pm

TERESA SMITH  
 #8 EAST 7TH STREET  
 MOUNTAIN HOME, AR 72653  
 (870) 425-8300

TAXPAYER:  
 CIVIL DESIGN ENGINEERS INC  
 PO BOX 56  
 CAVE SPRINGS, AR 72718

PAID BY:  
 CIVIL DESIGN ENGINEERS INC

10/29/2025 ONLINE PAYMENT TPP-2025-10-30T00:50:36.7365604Z

TPID	PARCEL	YEAR	DIST	VALUE	MILLAGE		
132226	004-04953-033	2024	60C	30000	0.04617		
				CIVIL DESIGN ENGINEERS INC	AMOUNT DUE	\$1,819.24	
				HURST	REAL ESTATE TAXES PAID	\$1,385.10	
				S:30 T:19 R:14	PENALTIES	\$138.51	
				HURST LANDING L:3	COSTS	\$4.74	
					2025 IMPR - Cotter-Gassville Rural FPD	\$150.00	
					2025 IMPR - Voluntary Cotter Fire	\$120.00	
					SPECIAL PENALTY	\$15.00	
					INTEREST	\$5.89	
						-----	
						PAYMENT AMOUNT (PAID IN FULL):	\$1,819.24
						-----	
						TOTAL AMOUNT PAID:	\$1,819.24
						-----	
TOTAL				\$1,819.24			

**ENTITY BREAKDOWN**

Entity	Millage	Tax Amount	Entity	Millage	Tax Amount
ASU - MOUNTAIN HOME CAMPUS	0.0020	60.00	COTTER	0.0050	150.00
COTTER CITY STREETS	0.0020	60.75	COTTER SCHOOL	0.0326	980.10
COUNTY GENERAL	0.0028	84.00	COUNTY LIBRARY	0.0010	30.00
COUNTY ROAD COTTER	0.0006	20.25	ADVERTISING		1.50
REDEMPTION FEE		2.50	Cotter-Gassville Rural FPD		150.00
Voluntary Cotter Fire		120.00	PENALTY - Cotter-Gassville		15.00
PENALTY		138.51	POSTAGE		0.74
INTEREST		5.89			