

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2026 - 6

Teresa Smith
Baxter County Collector
8 East 7th Street
Mountain Home, AR 72653

vs.

Baxter County, Arkansas

ORDER

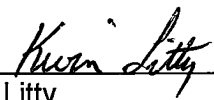
Now on this 14th day of January 2026, comes on or before the Court the above-styled Petition and from all things presented to the Court and from the testimony of the witnesses herein, the Court doth find as follows:

1. That the Petitioner herein, Teresa Smith, Baxter County Collector, has overpaid to Jenay Mize; Baxter County Treasurer for the August 2025 collection in 2024 Current Taxes for the following reason: a payment of \$689.55 was receipted through NIC Arkansas from an online payment (receipt #20164).
2. On December 31, 2025, NIC created invoice number 7069986 to Baxter County Collector (Collector received this invoice January 8, 2026) for the credit card payment that was processed on August 3, 2025 for receipt #20164 that had been disputed and the credit card owner won. Causing NIC Arkansas to return those funds to the credit card company, therefore NIC is entitled to those funds back from Baxter County.
3. The total amount of taxes overpaid to Jenay Mize; Baxter County Treasurer or the 2024 current taxes on August 2025 disbursement due to the disputed charge is \$689.55
4. The amount of \$689.55 needs to be reimbursed to NIC Arkansas for the disputed charge.

IT IS THEREFORE, CONSIDERED, ORDERED AND ADJUDGED THAT the Petitioner, Teresa Smith, Baxter County Collector on behalf of NIC Arkansas, is entitled to a refund from the Treasurer's Office of Baxter County in the amount of \$689.55 to be paid to NIC Arkansas.

IT IS FURTHER ORDERED that said sum due and owing to the Petitioners shall be promptly paid by the Treasurer of the County.

IT IS SO ORDERED on this 14th day of January 2026.



Kevin Litty
Baxter County Judge

 File Type
C202600006
FILED FOR RECORD ORDER COUNTY
BY: LISA PEMBERTON
01-15-2026 09:32:02 AM
CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

Teresa Smith
Baxter County Collector
8 East 7th St
Mountain Home, AR 72653

VS

Baxter County, Arkansas

PETITION FOR REFUND

Comes now the Petitioner, Teresa Smith; Baxter County Collector, for a refund pursuant to an overpayment having been made in Baxter County, Arkansas, states and alleges as follows:

That I, Teresa Smith; Baxter County Collector have overpaid to Jenay Mize; Baxter County Treasurer \$689.55 in Current Taxes for the month ending August 2025.

On August 3, 2025, a certain taxpayer went online and entered a payment by credit card in the amount of \$689.55 for the 2024 taxes; that payment was processed by NIC Arkansas and the \$689.55 was posted to the Baxter County Collector's account on August 4, 2025, by NIC Arkansas; receipt # 20164 was then generated.

On December 31, 2025 NIC Arkansas generated an Invoice (7069986) to the Baxter County Collector for \$689.55, was emailed to the Baxter County Collector on January 8, 2026 due to the credit card payment for receipt # 20164 being disputed and the owner of the credit card winning the dispute. This happened after the 2024 tax books were closed in the Collector's Office and all funds collected for the 2024 tax year had already been turned over by Teresa Smith; Baxter County Collector to Jenay Mize; Baxter County Treasurer.

That by virtue of the laws of the State of Arkansas I, Teresa Smith; Baxter County Collector am entitled to request a refund/payment for the monies that were paid over to Jenay Mize; Baxter County Treasurer to NIC Arkansas for \$689.55 for invoice number 7069986.

That attached hereto is an Affidavit from the County Collector of Baxter County, Arkansas, verifying the facts of this Petition and the monies due and owing in this matter.

WHEREFORE, Petitioner prays for an Order from this Honorable Court directing that the sum of \$689.55 be reimbursed to NIC Arkansas.

Respectfully Submitted,

[Handwritten Signature]
PETITIONER

STATE OF ARKANSAS
COUNTY OF Baxter

Subscribed and sworn to before me, a Notary Public in the State and County Aforesaid on this

12th day of January, 2026.

(seal) 

[Handwritten Signature]
NOTARY PUBLIC

My Commission Expires 02/26/2026

Collector's Affidavit

I, Teresa Smith, do hereby state under oath that the following statement is true and correct as to the amount overpaid 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, Teresa Smith, Baxter County Collect has overpaid to Jenay Mize; Baxter County Treasurer for the August 2025 collections in 2024 Current Taxes:

That the amount of taxes overpaid for the 2024 current tax year is hereby set out as follows:

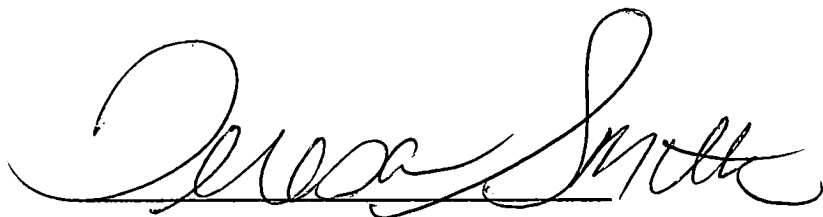
Current Taxes Collected in August 2025	\$689.55
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That during the course of my official duties as the Collector for Baxter County, Arkansas, it has come to my attention that the Baxter County Collector's Office has made an overpayment to the Baxter County Treasurer's Office of \$689.55 for the following reason:

Petitioner Teresa Smith: Baxter County Collector turned over to Jenay Mize; Baxter County Treasurer \$689.55 to much in August 2025 in the 2024 current disbursement.

According to Teresa Smith, Baxter County Collector, a payment of \$689.55 was receipted through NIC Arkansas from an online payment (receipt #20164). On December 31, 2025 NIC Arkansas created invoice number 7069986 to the Baxter County Collector (Collector received this invoice January 8, 2026) for the credit card payment that was processed on August 3, 2025 for receipt # 20164 that had been disputed and the credit card owner won. Causing NIC Arkansas to return those funds to the credit card company, therefore NIC Arkansas is entitled to those funds back from Baxter County.

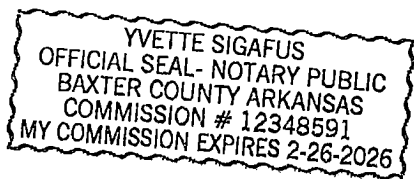
The total amount of taxes overpaid to Jenay Mize; Baxter County Treasurer on the 2024 current taxes on the August 2025 disbursement due to the disputed charge is \$689.55. This amount needs to be reimbursed to NIC Arkansas for the disputed charge.



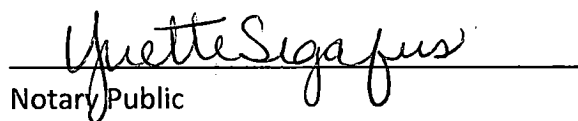
Teresa Smith
Baxter County Collector

STATE OF ARKANSAS
COUNTY OF BAXTER

Subscribed and Sworn to before me, a Notary Public, in the State and County Aforesaid
on this 12th day of January, 2026.



(Seal)



Notary Public

My Commission Expires:

02/26/2026



Invoice

DATE	12/31/2025
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INVOICE NUMBER	CUSTOMER ACCOUNT
7069986	2587270
Previous Balance	\$0.00
Current Charges	\$689.55
Payments/Credits/Debits	\$0.00
Pay This Amount	\$689.55
Total Amount Paid	\$ _____

Baxter County Collector Billback
 Yvette Sigafus
 8 E 7th St
 Mountain Home, AR 72653
 USA

Please detach stub and mail with payment
 Remit Payments ONLY to:
 Arkansas Information Consortium
 P.O. Box 7411837
 Chicago, IL 60674-1837

258727706998000068955

DESCRIPTION	CLIENT MEMO	TRANSACTION MEMO	QTY	RATE	BILLABLE
AIC TPE	AIC TPE 133487744	Collection for 133487744	1	\$ 689.55	\$ 689.55
TOTALS			1		\$ 689.55

Account Statement:

Payment Terms: Net 20

Total Amount Due	0-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days
\$689.55	\$689.55	\$0.00	\$0.00	\$0.00	\$0.00

Please contact Customer Service at 501-683-5037 if you have any questions regarding past due or other invoice amounts. Please go to ar.gov/subscriber to pay your invoice or make account changes. Thank you.

Payments should be received by the 25th to be reflected on the following invoice.

Teresa A. Smith

From: invoice@ark.org
Sent: Thursday, January 8, 2026 11:12 PM
To: Yvette Sigafus; Teresa A. Smith; Kim J. Williams
Cc: CDB_AR@tylertech.com
Subject: Invoice file of customer 2587270 generated for the bill cycle : 122025
Attachments: EmailInvoice01082026231221.pdf

Dear INA Subscriber,

Attached please find your monthly invoice summarizing transactions for the current billing month.

Customer service is very important to us. If you have questions about your invoice or anything else regarding your use of our online services, please feel free to contact us by phone at 501-683-5037 or via email at help@ina.ar.gov.

All of us here at the Information Network of Arkansas thank you for your continued business.

Please note: Customers paying by check. Please note the remittance address on our invoice and be sure to always note the account and invoice number on the check remitted.

Thank you!
Arkansas.Gov
A Service of:
The Information Network of Arkansas

Tereša Smith
Baxter County Collector

#8 East 7th St
 Mountain Home, AR 72653
 Phone: (870) 425-8300
 Fax: (870) 425-3565
 teresa.smith@baxtercountycollector.gov

2024 Tax Receipt 20164
Baxter County, Arkansas

REPRINT 1/9/2026 8:31:23 AM
 Posted 08/04/2025 07:41 am

PAID RECEIPT

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

Payment Received YLS 08/03/2025
 8/3/2025 ONLINE PAYMENT
 TPP-2025-08-04T02:16:00.9386676Z



129194
 SAMMONS NATHAN AND ALEXANDRA SAMMONS
 2814 COUNTY ROAD 346
 MANILA AR 72442

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
002-02012-001	2024	SAMMONS NATHAN AND ALEXANDRA SAMMONS Lot 1 SUNRISE POINT RIDGE 10-19-12 UNIT 1 SUNRISE POINT RIDGE, AS SHOWN BY THE RECORDED PLAT THERE OF LEGAL DESCRIBING LOTS IN THIS SUBDIVISON IS BAD- WAITING ON CORRECTED PLAT TO BE RECORDED.				
	09R	Real Estate	16,590	40.660	\$674.55	
		Payment Received				\$674.55
	01	Voluntary BXCO Animal Shelter			\$15.00	
		Payment Received				\$15.00
Total Payment Applied						\$689.55

Distribution of Tax Dollars

County General	\$46.45
County Road (Full)	\$44.79
County Library	\$16.59
ASU/Mtn Home Campus	\$33.18
School # 9 Mountain Home	\$533.54
Other Taxes	\$15.00
Total Tax	\$689.55

Check	\$0.00
Cash	\$0.00
Credit Card	\$689.55
Total	\$689.55
Ck #/Auth	250804021601323762
Total Charged to Card	\$689.55

Account Balance: \$ 0.00 Parcels Paid 1

BAXTER COUNTY COLLECTOR
TAX VALUE BREAKDOWN
TAX DISTRICT: 09R YEAR: 2024

#	ENTITY	DESCRIPTION	MILLAGE	AMOUNT
1	ASU	ASU - MOUNTAIN HOME CAMPUS	0.002	33.19
2	CRD	COUNTY ROAD	0.0027	44.79
3	CLIB	COUNTY LIBRARY	0.001	16.59
4	CGEN	COUNTY GENERAL	0.0028	46.45
5	MHS	MOUNTAIN HOME SCHOOL	0.03216	533.53

674.55
+ 15.00 vt. animal
shelter

689.55