

**IN THE CIRCUIT COURT OF NEWTON COUNTY, ARKANSAS
CIVIL DIVISION**

**TANNER FAMILY, LLC, an Arkansas limited liability company
on behalf of itself and all other taxpayers
similarly situated**

PLAINTIFF

v.

CASE NO. _____

**OZARK MOUNTAIN SOLID WASTE DISTRICT and
NEWTON COUNTY TAX COLLECTOR Sheila McCutcheon**

DEFENDANTS

COMPLAINT

Comes now Tanner Family, LLC, on behalf of itself and all other taxpayers similarly situated, by and through its attorneys Matt Bishop and Wendy Howerton, and for its Complaint against Defendants, states as follows:

1. The Defendant, Ozark Mountain Solid Waste District, is a regional solid waste management district created pursuant to Ark. Code Ann. §8-6-701 *et seq.* The district is comprised of Baxter, Boone, Carroll, Marion, Newton and Searcy Counties.

2. The Defendant Newton County Tax Collector is an officer of Newton County, a political subdivision of the State of Arkansas.

3. The Defendants have imposed an illegal tax on Plaintiff, and other owners of residence and business parcels of real property within the geographic confines of the Ozark Mountain Solid Waste District and Newton County.

4. The named Plaintiff is a property owner in Newton County, Arkansas, within the Ozark Mountain Solid Waste District. The Plaintiff has been invoiced for said tax by Newton County under threat of a lien being imposed by Newton County upon its properties. See attached "Exhibit 1."

5. The subject matter of this case is illegal charges levied and collected by Defendants from 2012 to the present and a tax levied in 2018 and for each year up to twenty (20) years in the future on each residence or business parcel of real property in Baxter, Boone, Carroll, Marion, Newton and Searcy counties.

6. That this Court has jurisdiction and venue is proper.

7. This is an action brought pursuant to the Constitution of the State of Arkansas, Article 16, Sections 11 and 13, to protect the citizens, residents and inhabitants of the aforementioned counties from an illegal exaction by the Defendants in the form of a levy and collection of a tax.

8. This is a class action as a matter of law. Plaintiff sues on behalf of itself and all other citizens of said county who are payors of the tax referenced herein.

9. Plaintiffs seek declaratory judgment pursuant to Ark. Code Ann. §16-111-103, declaring that the charge described herein is an unlawful tax, and the levy and collection of this unlawful tax is an illegal exaction in violation of Article 16, Section 13 of the Arkansas Constitution.

10. Alternatively, Plaintiffs seek declaratory judgment pursuant to Ark. Code Ann. §16-111-103 declaring that the charge described herein is a fee that is charged to the Plaintiffs without authorization of law and in excess of Defendants' statutorily granted powers.

STATEMENT OF FACTS

11. In 2005, the Defendant Ozark Mountain Solid Waste District (hereinafter "Ozark") purchased certain real property then used as a landfill which was located in Baxter County, Arkansas. Defendant Ozark also purchased certain related personal property used in the operation of the landfill. The total purchase price was approximately \$12,340,000.

12. In order to fund this purchase, Defendant Ozark issued tax exempt bonds.

13. That Ark. Code Ann. §8-6-801 *et seq.*, entitled “Bonds by Regional Solid Waste Management Districts” governs the issuance of tax exempt bonds by solid waste districts.

14. That Ark. Code Ann. §8-6-803 provides that a solid waste management board may pledge “any rents, fees, and charges” it imposes to secure the bonds.

15. That Ark. Code Ann. §8-6-714 is entitled “Rents, fees, and charges” and sets forth the impositions on the taxpayers that the district can make. It states in pertinent part:

“(a)(1)(A) A regional solid waste management board may fix, charge and collect rents, fees, and charges of no more than two dollars (\$2.00) per ton of solid waste related to the movement or disposal of solid waste within the district, including without limitation fees and charges:

- (i) Related to the district’s direct involvement with the district’s disposal or treatment; or
- (ii) That support the district’s management of the solid waste needs of the district.

(B) The board may fix, charge and collect fees or charges under subdivision (a)(1)(A)(ii) of this section only if the board:

(i) Employs or otherwise makes available from another agency an enforcement officer to:

(a) Enforce all local ordinances, statutes, and regulations for which the district has been previously given enforcement authority regarding solid waste including the Illegal Dump Eradication and Corrective Action Program Act, §8-6-501 *et seq.*

(b) Seek to prevent and to identify and eliminate illegal dump sites;

(ii) Has a program for household hazardous waste collection and disposal; and

(iii) Has a program that includes rural areas of the district and the recycling of bulky waste.

(2) The board may fix, charge, and collect fees or charges for solid waste generated:

(A) Within or without the district delivered to a landfill or transfer station within the district, regardless of whether the disposal facilities are owned or operated by the district; or

(B) Within the district but delivered to a location outside the district.

(3) The board may fix, charge, and collect penalties from entities that fail to timely remit rents, fees, and charges under this section.

...

(d) The board may levy a service fee on each residence or business for which the board makes solid waste collection or disposal services available.

(e)(1)(A) The board may, by majority vote, require fees or delinquent fees to be collected with the real and personal property taxes of any county within the district.

(B) If the board elects to collect such fees in this manner, it shall so notify the county tax collector, who shall enter such fees on tax notices to be collected with the real and personal property taxes of the county.

(C) No county tax collector shall accept payment of any property taxes where the taxpayer has been billed for solid waste collection services unless the service fee is also receipted.

(2) If a property owner fails to pay the service fee, it shall become a lien on property.”

16. Stated plainly, the Defendant Ozark could levy the taxpayer via the power of the remaining Defendants for the following rents, fees and charges:

a) \$2.00 per ton of solid waste if Defendant was moving or disposing of solid waste within the district or otherwise supporting the district’s “management of solid waste needs” within the district. This is commonly known as the “tipping fee;”

b) The \$2.00 per ton was also conditioned upon the district making an enforcement officer available and if it had a program for hazardous waste collection and a program for recycling in rural areas that included bulky waste;

c) A fee or charge for solid waste delivered to a landfill or transfer station within the district or waste generated within the district going to a site outside the district;

d) A fee for solid waste generated within another district and delivered to Defendant for disposal, but only against the generator, transporter or facility;

e) A fee on each residence or business for which the board makes solid waste collection or disposal services available.

Those are all the bases for income that the Defendant, Ozark Mountain Solid Waste District, is entitled to utilize.

17. As stated previously, Arkansas law also authorized the issuance of tax exempt bonds by the District, allowing it to raise funds from investors. Defendant, Ozark Mountain Solid Waste District, took advantage of this provision and issued in excess of \$12,000,000 worth of bonds to sophisticated investors whose interest was monitored by Bank of the Ozarks as Trustee. The Trust Indenture [a term describing the agreement between the bond issuer and the bondholders] of the bonds provided the following security for the bonds:

1. The real property lying in Baxter County, Arkansas described in Exhibit "A" hereto (the "Land"), together with (i) all of the buildings, structures and other improvements now standing or at any time hereafter constructed or placed upon the Land;

...

2. All personal properties of whatever nature now owned by the District

...

3. All revenues and income (excluding funds derived from taxes) received by the District while any bonds issued under this Indenture are outstanding, including particularly, the income received by the District from the disposal of solid waste at the Facility and the collection of solid waste by the Hauling Company; excluding, however, certain funds held to pay arbitrage rebate as further described in Section 513 of the Indenture, and to pay the cost of closure and postclosure care of the Facility. . .

The Indenture goes on to define the terms "income" and "revenues" as follows:

"The moneys derived by the District from tipping fees and charges for the disposal of solid waste at the Facility and the collection of solid waste by the Hauling Company and any other solid waste collection, disposal and treatment facilities owned or operated by the District, any service fees that may be collected by the District, investment income and all other moneys (excluding moneys derived from taxes) received by the District which are not restricted as to use."

See attached Exhibit 2, Trust Indenture.

18. On February 12, 2013, the Arkansas Department of Environmental Quality (hereinafter “ADEQ”) filed suit against Defendant Ozark in Baxter County Circuit Court in a case entitled Arkansas Department of Environmental Quality v. Ozark Mountain Solid Waste District, Baxter County Case No. CV-2013-32-4. ADEQ alleged an unsuccessful federal bankruptcy filing by the District and various environmental problems with the landfills operated by Defendant. ADEQ obtained a judgment against Defendant Ozark authorizing ADEQ to take possession of certain accounts of Defendant Ozark and expend those funds in the cleanup of the problems. “Exhibit 3.” The judgment did not authorize any further charge upon the residents of the district or the property of Defendant Ozark.

19. On December 2, 2014, Bank of the Ozarks, as Trustee for the bondholders who took advantage of the tax exempt bonds, filed a Complaint for the Appointment of Receiver in Pulaski County Circuit Court alleging Defendant Ozark was no longer operational, had failed to comply with various terms of the bond agreements, including defaulting on the payment terms as of 2012. See “Exhibit 4 [Exhibits to Complaint omitted.]” The case is styled Bank of the Ozarks, as trustee for the bondholders v. Ozark Mountain Solid Waste District, Pulaski County Circuit Court Case No. 60CV-14-4479 (hereinafter “Bondholders’ Suit”). The Receiver was appointed by the Court via consent order on May 15, 2015. See “Exhibit 5.”

20. On November 15, 2016, the Receiver filed “Receiver’s Report and Recommendations and Motion for Approval and Implementation of Recommendations” in the Bondholders’ Suit. “Exhibit 6.” The Receiver’s Report claimed:

9. Sources of District Revenues. The Arkansas legislature empowered the district boards to “fix, charge and collect rents, fees, and charges of no more than two dollars (\$2.00) per ton of solid waste related to the movement or disposal of solid waste within the district” Ark. Code Ann. §8-6-714(a)(1)(A). This first type of fee is commonly referred to as a “tipping fee” and the District presently imposes the maximum amount of fee allowed under the statute. The board is also authorized

to charge and collect fees for solid waste disposal of (sic) within the district irrespective of whether the waste was generated in the district. Ark. Code Ann. § 8-6-714(a)(2). Additionally, the board “may levy a service fee on each residence or business for which the board makes solid waste collection or disposal services available.” Ark. Code Ann. §8-6-714(d) [Emphasis supplied]. With a majority vote, the board may “require fees or delinquent fees to be collected with the real and personal property taxes of any county within the district.” Ark. Code Ann. §8-6-714(e)(1)(A).

21. The Receiver’s report went on to detail, in Paragraphs 10 and 11, the claims of the bondholders and ADEQ. The bondholder’s claim was for principal balance then due and owing of \$11,090,000.00 and \$2,186,296.27 in accrued interest. ADEQ’s claim was simply an estimate of \$16,000,000.00 for the remaining cost of closing the landfill and various post-closing expenses after the over \$2,500,000 in funds they had already obtained in the Baxter County suit.

22. The Receiver’s report concluded Defendant Ozark would need to generate revenues of \$1,000,000 per year to service the aforementioned sums (not to include the interest owed the bondholders) even after the seizure and sale of the District’s real property as well as the various proceeds in bank accounts and delivery to ADEQ and the bondholders of those sums. As secured creditors, the proceeds from the security would normally be all the bondholders were entitled to obtain. Presumably when sophisticated investors make the decision to take advantage of tax-exempt bonds, they do due diligence regarding their investment and require adequate security, knowing that the possibility of default exists.

23. Nevertheless, the Receiver, appointed at the request of the bondholders, recommended the Defendants impose a tax upon the resident and business real property owners within the Defendant counties and that ADEQ also be able to benefit from this tax in obtaining reimbursement for the “Landfill Post-Closure Trust Fund.” Prior to the 2014 ADEQ appropriations bill, this avenue of recovery for ADEQ or the bondholders did not exist.

24. ADEQ’s role in this tax is unique to Defendant Ozark’s situation. Arkansas Code

Annotated § 19-5-979 established the “Landfill Post-Closure Trust Fund,” which according to its terms:

(b) The fund shall consist of those special revenues as specified in § 19-6-301(167), federal funds, interest earned, and any gifts or donations, there to be used solely for the administration of and for landfill post-closure corrective action as administered by the Arkansas Department of Environmental Quality as set out in § 8-6-1001 et seq. and shall not be appropriated for any other purpose.

The fees in the referenced Ark. Code Ann. §19-6-301 are fees described in Ark. Code Ann. §8-6-1003 imposed upon the landfill operator by ADEQ. Ark. Code Ann. §8-6-1004 also authorizes ADEQ to charge fees to landfill transporters. For many years, these fees paid by the operator and transporters, as well as federal grants, interest earned, and gifts and donations were the only sources of income for the Landfill Post-Closure Trust Fund. There was no fee assessed upon any other parties, including owners of real property within the six counties or counties within any other solid waste management district.

25. That changed in 2014, when the Arkansas Legislature approved HB 1040, the ADEQ appropriations bill. Included in this bill was the following:

“SECTION 45. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. LANDFILL POST-CLOSURE TRUST FUND.

(a) The General Assembly finds that:

- (1) A growing number of regional solid waste management districts within the state are facing difficulty in funding the necessary costs of closure and post-closure care of landfills owned by the districts; and
- (2) Without closure and post-closure care of landfills, irreparable harm to human health and the environment will occur.

(b) Notwithstanding §8-6-1001 et seq. and Acts 2013, No. 1202, §41, the Arkansas Department of Environmental Quality also may:

- (1) Expend monies from the Landfill Post-Closure Trust Fund to a state-approved contractor or the regional solid waste management district to complete all actions necessary to achieve the final closure and post-closure care of a landfill owned by a regional solid waste management district if the department determines that the regional solid waste management district:

- (A) Has filed for protection under federal bankruptcy law;
 - (B) Is unable to meet its debt obligations in the ordinary course of its operations; or
 - (C) Is otherwise insolvent; and
- (2) Institute a civil action against the regional solid waste management district and all of the entities composing the regional solid waste management district to seek the recovery of any funds expended from the Landfill Post-Closure Trust Fund under subdivision (b)(1) of this section, unless satisfactory repayment arrangements are reached and agreed upon by the department with the district and the bondholders.
- (3) This section is in effect only from July 1, 2014 through June 30, 2017.”

Emphasis added.

26. In effect, this unpublished piece of legislation changed the revenue sources of the Landfill Post-Closure Trust Fund. Prior to this legislation, the only sources were various fees charged to the landfill operators and transferees plus whatever federal funds could be obtained. This legislation, obviously crafted specifically for the Ozark Mountain Solid Waste District, now expanded and ADEQ could not only sue the District as an entity, but now each county within the district could be sued for these costs. However, it did not have to do so if a “satisfactory repayment arrangement” was reached and agreed upon by the department with the district AND the “bondholders.” The specificity of bondholders as opposed to “secured creditors” is unique, and like the requirements in subsection (a), make the provision uniquely tailored to the situation at the Ozark Mountain Solid Waste District, rather than more general language which might encompass other districts. The only limitation on this new right to sue the District was that it expired June 30, 2017.

27. The ADEQ did not institute an action for costs incurred by the Landfill Post-Closure Trust Fund prior to June 30, 2017.

28. To service the debt of the bondholders and ADEQ, the Receiver recommended the Defendants levy an “annual service fee” of \$18.00 upon all residences and businesses within the

geographic confines of Defendant Ozark. This fee was anticipated to generate gross amounts of approximately \$1,200,000, with all but \$100,000 to go to the bondholders and ADEQ. It was anticipated that the bondholders would be paid in full in 2035. "Exhibit 6. [Exhibits to Receiver's Report omitted.]" The proposed fee is to continue until such time as the taxpayers have delivered over \$11,000,000 to the investors who purchased the tax-exempt bonds, and over \$16,000,000 to ADEQ in addition to the various state taxes Arkansas citizens already pay to fund ADEQ.

29. The recommendation also requested that once ADEQ was paid the fee be reduced to \$2.00 annually, and upon payment in full of the principal amount due the bondholders, Defendant Ozark could choose to eliminate the fee altogether. "Exhibit 6." A subsequent modification to the Receiver's Report was filed but did not substantively change the original, though it did set forth the expected revenue and repayment to ADEQ and the bondholders in spreadsheet form. It is attached as "Exhibit 7" hereto.

30. On April 21, 2017, having inexplicably received no objection to the Receiver's Recommendation from Defendant Ozark, the Pulaski County Circuit Court entered its order approving the Receiver's Recommendation. "Exhibit 8." Specifically, the Court held:

5. Pursuant to Ark. Code Ann. §8-6-714(d) and other applicable law, the Receiver, acting on behalf of the District, shall cause an annual service fee of \$18.00 (the "Service Fee") to be assessed against each residence and business parcel located within the District. The Service Fee shall commence in 2018 and continue until such time as the claims of the Trustee and ADEQ have been paid in full, all as more particularly described in the Report and Recommendations.

...

7. The Receiver shall cause the Service Fee to be billed on the property tax bill of each residence and business owner throughout the District. The Receiver is authorized to immediately contact and direct the respective county assessors, collectors and/or treasurers to set up the appropriate mechanisms for assessment and collection of the Service Fee from the affected real property owners.

8. The Receiver shall cause the Service Fee collected hereby to be promptly transmitted by the county collectors and/or treasurers on an annual basis to the Trustee which shall act as payment agent free of charge to the District and/or the

Receiver. The Trustee shall be responsible for annual distribution of the proceeds to the intended recipients, all as more particularly described in the Report and Recommendations. Bank of the Ozarks shall be exempt from any requirement to post bond for its services.”

31. That on December 19, 2017, a supplemental order was entered clarifying who would pay the \$18.00 charge, stating specifically:

“Paragraph 5 of the Order is hereby substituted in its entirety to read as follows:
“pursuant to Ark. Code. Ann. §8-6-714(d) and other applicable law, the Receiver, acting on behalf of the District, shall cause an annual service fee of \$18.00 (the “Service Fee”) to be assessed against each residence and business parcel located within the District. For clarification, such parcels shall include all improved parcels within the District having the following ACD Parcel types:

RB – Residential Building
CB – Commercial Business
CI – Commercial Improved
RI – Residential Improved
MH – Mobile Homes
AI – Agriculture Improved
AB – Agriculture Building

The Service Fee shall commence in 2018 and continue until such time as the claims of the Trustee and ADEQ have been paid in full, all as more particularly described in the Report and Recommendations.”

“Exhibit 9.”

32. That commencing with the 2017 ad valorem tax invoice, the \$18.00 fee was included on the invoice mailed to all owners of real property with the above classifications within the geographic confines of Defendants. See “Exhibit 1.”

33. That the Defendants purport to collect the fee pursuant to Ark. Code Ann. §8-6-714, which provides in pertinent part:

“(C) No county tax collector shall accept payment of any property taxes where the taxpayer has been billed for solid waste collection services unless the service fee is also receipted.

(2) If a property owner fails to pay the service fee, it shall become a lien on the property.”

COUNT ONE: ILLEGAL EXACTION

34. That the \$18.00 charge constitutes a tax upon the owners of real property of the above described parcels.

35. That as the Bondholder's Complaint states, the Defendant Ozark does not operate any landfills, is not operational, and lacks the necessary financial resources to operate in the ordinary course of business.

36. While Defendants characterizes the \$18.00 as a "fee" Arkansas courts are not bound by an entity calling an exaction upon taxpayers a "fee" and not a "tax." The distinction between a tax and a fee is that government imposes a tax for general revenue purposes, but a fee is imposed in the government's exercise of its police purposes. City of North Little Rock v. Graham, 278 Ark. 547, 647 S.W.2d 452 (1983). A fee must be fair and reasonable and bear a reasonable relationship to the *benefits conferred* on those receiving the services. City of Marion v. Baioni, 312 Ark. 423, 850 S.W.2d 1 (1993). [Emphasis added].

37. The \$18.00 charge herein is not for the Defendants' exercise of its police powers. Rather, it goes almost entirely to creditors. Paying creditors is not a function of the Defendants' exercise of police powers, for as the Receiver noted, the Defendant Ozark is not operational. Moreover, paying creditors is never an exercise of police powers.

38. Further, the \$18.00 confers no benefit on those taxpayers bearing it, because the entity charging it provides no services to said taxpayers; rather, it is a fee designed solely to benefit ADEQ, which already has the funds it needs to clean up, and the investors in the bonds who chose to take the risk of investing.

39. That Ark. Code Ann. §8-6-701 et seq. does not authorize the Defendants to impose a tax upon the citizens of the aforementioned counties for the benefit of ADEQ and the bondholders.

COUNT TWO: VIOLATION OF SEPARATION OF POWERS

40. The Arkansas Constitution, after setting forth the three branches of government, the Executive, Legislative and Judiciary, provides, “No person or collection of persons, being of one of these departments, shall exercise any power belonging to either of the others, except in the instances hereinafter expressly directed or permitted.” Article 4, Section 2 of the Arkansas Constitution.

41. That Article 5, Section 31 of the Arkansas Constitution provides, “No State tax shall be allowed, or appropriation of money made, except to raise means for the payment of the just debts of the State, for defraying the necessary expenses of government, to sustain common schools, to repel invasion and suppress insurrection, except by a majority of two-thirds of both houses of the General Assembly.”

42. That the Orders from the Bondholders Suit impose a tax upon the owners of real property within the geographic confines of Defendants.

43. That the imposition of this tax via the Bondholders’ Suit Court’s orders constitutes a violation of Article 4, Section 2 of the Arkansas Constitution.

COUNT THREE: DEFENDANT CANNOT IMPOSE A FEE WITHOUT SERVICES

44. That even construed as a fee, the \$18.00 tax is invalid, as well as the \$2.00 per ton fee levied against residence and parcel owners.

45. That Ark. Code Ann. §8-6-714 sets forth the Defendants’ power to charge the taxpayers within the District, allowing “no more than two dollars (\$2.00) per ton of solid waste related to the movement or disposal of solid waste within the district.” Ark. Code Ann. § 8-6-714(d), which was cited as the basis for the \$18.00 charge, provides the Board “may levy a service fee on each residence or business for which the board makes solid waste collection or disposal available.”

46. That the Defendant Ozark is offering no services to the taxpayers, has provided no services enumerated since at least 2012, and Defendants are thus prohibited from collecting a service fee.

COUNT FOUR: THE IMPOSED FEE IS EXCESSIVE

47. That as detailed in the Receiver's report, the Defendant Ozark is not operational. Being generous to the Defendant Ozark, all that it does is provide educational information, though the extent is not detailed.

48. The Receiver's report does detail where the funds collected from the \$18.00 charge are to be directed. Paragraph 14(c) of the report estimates the fee will generate \$1,241,676.00 per year. The first \$1,000,000 of that is to go to ADEQ and the bondholders. The next \$100,000 is directed to the Defendant Ozark, and the balance to ADEQ again. "Exhibit 7."

49. That the Receiver's report makes it clear the Defendants are still charging the \$2.00 per ton "tipping fee." Paragraph nine (9) of the Report, discussing the Defendant Ozark's sources of revenue states: "This first type of fee is commonly referred to as a "tipping fee" and the District presently imposes the maximum amount of fee allowed under the statute." See "Exhibit 7."

50. That the \$18.00 tax clearly has no relation to any services performed by Defendant Ozark and its collection by Defendants is thus an excessive illegal exaction.

51. That the \$2.00 per ton fee is being charged while no services are being rendered, the landfill is inoperable and is thus an excessive fee or illegal exaction.

PRAYER FOR RELIEF

Wherefore, Premises Considered, the Plaintiff prays for the following relief:

- a) To enjoin Defendants, and each of them, from assessing, levying, or otherwise collecting the \$18.00 charge, to declare such charge is a tract, and to refund to the taxpayers all such taxes previously collected or assembled;
- b) To enjoin Defendants, and each of them, from assessing, levying, or otherwise collecting the \$2.00 per ton charge, to declare such charge is an illegal fee or tax, and to refund to the taxpayers all such charges previously collected or assembled;
- c) To grant a reasonable attorney's fee to be paid from the sums illegally exacted;
- d) For such other and further relief as this Court deems proper.

Respectfully Submitted,



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Nedra Daniels

Printed: 5/17/2016 11:21:11 AM

Newton County Collector

PO Box 374

Jasper, AR 72641

2017 Tax Statement

Newton County, Arkansas



(870) 446-2378

self-addressed stamped envelope for return of Paid Receipt.

Pay by mail to avoid standing in line. Include a

**Taxes Due 1st business day in
March.**

Delinquent after October 15th, 2018.

A

**10% penalty will be applied if
postmarked after October 15th**

NOTICE: Examine this statement for errors. Return for correction if necessary, or this office is not responsible.

120088

TANNER FAMILY LLC

P O BOX 390 JASPER AR 72641

Please return this statement with payment

Parcel Number	Owner's Name	Legal Description	School District	Valuation	Millage Description of Tax	Tax Amount	Total Tax Due
726-00288-001C	TANNER FAMILY LLC	Lot BLDG ONLY JASPER NORTH 26-16-21	01C	38,110	50.80 Real Estate OZARK MT SOLID WASTE	1,935.99 18.00	

\$1,953.99

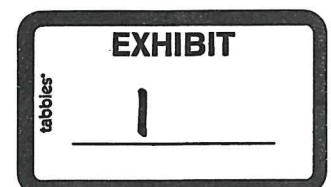
Taxing Unit	Tax Dollars	Millage Rate		Effective Tax Rate	
		Real	Personal	Real	Personal
Jasper SD #1	\$1,402.44	0.03680	0.03680	0.7360%	0.7360%
Jasper City	\$190.55	0.00500	0.00500	0.1000%	0.1000%
Jasper City Road	\$57.17	0.00150	0.00150	0.0300%	0.0300%
County General	\$190.55	0.00500	0.00500	0.1000%	0.1000%
County Library	\$38.11	0.00100	0.00100	0.0200%	0.0200%
County Road Split	\$57.17	0.00150	0.00150	0.0300%	0.0300%
Other	\$18.00				
Total Tax	\$1,953.99	0.05080	0.05080	1.0160%	1.0160%

Total Mandatory	1,953.99
NC SPECIAL SERVICE	\$38.11
Total with Voluntary	\$ 1,992.10

Amendment 79 and Act 142 provides that homeowners may be able to receive up to \$350 tax credit on the property that is their principal residence. Also, it provides that homeowners can receive a freeze on their assessed value if they are 65 years of age or older or 100% disabled. Contact the Newton County Assessors Office for

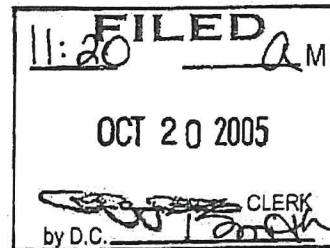
distribution may not be accurate if this statement shows delinquent taxes.

Millages reflect the current tax year only Dollar



1c
alley
1818
145715

This instrument prepared by:
FRIDAY, ELDREDGE & CLARK, LLP
2000 Regions Center
400 West Capitol Avenue
Little Rock, Arkansas 72201-3493



TRUST INDENTURE

Between

NORTHWEST ARKANSAS REGIONAL SOLID WASTE MANAGEMENT DISTRICT

and

BANK OF THE OZARKS, TRUSTEE

dated as of

October 1, 2005

14098-2005

