

LAW OFFICES OF
BOYCE & BOYCE
A PROFESSIONAL ASSOCIATION
515 SECOND STREET
NEWPORT, ARKANSAS 72112

WAYNE BOYCE - OF COUNSEL
EDWARD BOYCE

TELEPHONE 870 523-5242
FACSIMILE 870 523-5196

March 13, 2018

Mr. Wes Eddington
511 S. Union St., Suite 107
Jonesboro, AR 72401-2833

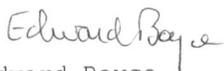
Ms. Kelly Walker
208 Main Street
Newport, AR 72112

Re: Willow Slough Drainage District
of Craighead and Jackson County

Dear Mr. Eddington and Ms. Walker:

To each of you I enclose a file marked copy of the annual report pursuant to ACA §14-86-2102 for Willow Slough Drainage District.

Sincerely yours,


Edward Boyce

EB/pm

RECEIVED

MAR 06 2018

KADE HOLLIDAY
COUNTY & PROBATE COURT CLERK

FILED
COUNTY AND
PROBATE COURT

2018 FEB 21 PM 3:10

MELANIE CLARK
PROBATE CLERK
JACKSON COUNTY, AR

IN THE COUNTY COURT OF JACKSON/CRAIGHEAD COUNTY, ARKANSAS

IN THE MATTER OF
WILLOW SLOUGH DRAINAGE DISTRICT
NO. 17 OF JACKSON AND CRAIGHEAD
COUNTIES, ARKANSAS

NO. 204

ANNUAL REPORT PURSUANT TO ACA §14-86-2102

Come Kenny Clark, J.H. Allen, and Jerry McCoy, and
for their annual improvement district report pursuant to ACA §14-
86-2102, state:

1. This drainage district was formed pursuant to 1909 Acts
of Arkansas, No. 279 (ACA §14-121-101 et seq).
2. The purpose of this improvement district is to operate
and maintain ditch(es) within the boundaries of the district for
the purpose of providing drainage and protection against surface
water flooding.
3. As of December 31, 2017 this improvement district is a
party to a continuing contract for engineering services and
station monitoring with Sullivan and Associates Engineers.
4. This improvement district has no indebtedness as of
December 31, 2017.
5. Existing delinquent assessments as of December 31, 2016
are shown on Exhibit A. The district's assessments are collected

through the office of the tax collectors for Jackson County, Arkansas and Craighead County, Arkansas.

6. The commissioners of this district and their contact information is as follows:

Kenny Clark
170 Jackson 221
Newport, AR 72112
Appointed pursuant to ACA § 14-121-301

J.H. Allen
10648 Highway 37 North
Newport, AR 72112
Appointed pursuant to ACA § 14-121-301

Jerry McCoy
7822 Jackson 47 South
Newport, AR 72112
Appointed pursuant to ACA § 14-121-301

7. The commissioners of this district do not hold regularly scheduled meetings but meet as needed at various times throughout the year and conduct at least one annual meeting in November or December of each year.

8. The commissioners of the district act as assessor with professional assistance as needed.

9. Tax collections should be paid by the county treasurer to the office of Boyce & Boyce, 515 Second Street, Newport, Arkansas 72112 by check made payable to the district.

10. Upon the delinquency of any drainage district assessment the collector assesses a 10% statutory penalty which is paid to the district and a \$0.50 per parcel fee retained by

the county. Interest is not assessed on delinquent taxes. For example, delinquent drainage tax of \$48.00 would result in the following:

| | |
|----------------------|---------|
| Improvement tax | \$48.00 |
| Statutory penalty | \$ 4.80 |
| Collector/County fee | \$ 0.50 |

11. Assessments are based upon benefits and damages. For example, a parcel with a benefit of \$800 and tax at 2.6% of assessed betterments is assessed tax of \$20.80.

12. The income and expenses of the district for 2017 or the most recent accounting term are set forth in the statement attached hereto as Exhibit B.

Submitted this 21 day of February, 2018.

WILLOW SLOUGH DRAINAGE
DISTRICT OF JACKSON COUNTY,
AND CRAIGHEAD COUNTY,
ARKANSAS, COMMISSIONERS KENNY
CLARK, J.H. ALLEN, AND JERRY
MCCOY

BOYCE & BOYCE, P.A.
Attorneys for District
515 Second Street
Newport, AR 72112
(870) 523-5242

By: Edward Boyce
Edward Boyce #83026

Parcels In WILLOW SLOUGH
Jackson County, Arkansas

Imp Dist: 004

| Parcel and Taxpayer | Legal Description | Year | Dist | Valuation | Imp Dist Tax | Imp Dist Bal | Total Tax |
|---|--|------|------|-----------|--------------|--------------|-----------|
| 001-02200-000 TAPP ANN 333 JACKSON 212 TUCKERMAN AR 72473 | 35-13-01 RURAL METES & BOUNDS 35-13-01 19 2014 Acres PT N/2 NE NE | 2014 | 012 | 1,507 | 7.80 | 7.80 | 91.13 |
| 001-02200-000 TAPP ANN 333 JACKSON 212 TUCKERMAN AR 72473 | 35-13-01 RURAL METES & BOUNDS 35-13-01 19 2015 Acres PT N/2 NE NE | 2015 | 012 | 1,644 | 7.80 | 7.80 | 96.74 |
| 001-02200-000 TAPP ANN 333 JACKSON 212 TUCKERMAN AR 72473 | 35-13-01 RURAL METES & BOUNDS 35-13-01 19 2016 Acres PT N/2 NE NE | 2016 | 012 | 1,781 | 7.80 | 7.80 | 102.36 |
| 001-02203-000 TAPP ANN 333 JACKSON 212 TUCKERMAN AR 72473 | 35-13-01 RURAL METES & BOUNDS 35-13-01 19 2014 Acres PT S/2 NE NE | 2014 | 012 | 1,730 | 7.80 | 7.80 | 101.47 |
| 001-02203-000 TAPP ANN 333 JACKSON 212 TUCKERMAN AR 72473 | 35-13-01 RURAL METES & BOUNDS 35-13-01 19 2015 Acres PT S/2 NE NE | 2015 | 012 | 1,730 | 7.80 | 7.80 | 101.47 |
| 001-02203-000 TAPP ANN 333 JACKSON 212 TUCKERMAN AR 72473 | 35-13-01 RURAL METES & BOUNDS 35-13-01 19 2016 Acres PT S/2 NE NE | 2016 | 012 | 1,730 | 7.80 | 7.80 | 101.47 |
| 001-02358-000 BENNETT PAUL FARMS INC 2325 GRAND OAKS COVE JONESBORO AR 72404 | 13-14-01 RURAL METES & BOUNDS 13-14-01 290 Acres N/2 | 2016 | 012 | 33,553 | 133.90 | 133.90 | 1,598.85 |

101.47
101.47

Parcels In WILLOW SLOUGH Jackson County, Arkansas

Imp Dist: 004

| Parcel and Taxpayer | Legal Description | Year | Dist | Valuation | Imp Dist Tax | Imp Dist Bal | Total Tax |
|--|--|------|------|-----------|--------------|--------------|-----------|
| 001-023389-000 BENNETT PAUL FARMS INC 2325 GRAND OAKS COVE JONESBORO AR 72404 | 13-14-01 RURAL METES & BOUNDS 13-14-01 313 Acres PT S/2 | 2016 | 012 | 33,420 | 60.98 | 60.98 | 1,487.00 |

| | | | | | | | |
|---------------------|------------------------|--|--|---------------|---------------|---------------|-----------------|
| Grand Totals | Parcel Count: 8 | | | 77,095 | 241.68 | 241.68 | 3,680.49 |
|---------------------|------------------------|--|--|---------------|---------------|---------------|-----------------|

Record Filter

(Property.PropType = 'R') and (Property.Book = 'D') and property.PropKey in (select PropKey from PropertyRecordFilter where Balance>0)

Wes Eddington
 Collector
 511 Union Street, Suite 107
 Jonesboro, AR 72401
 (870) 933-4560

Delinquent Real Receipt 1002671
 Craighead County, Arkansas
PAID RECEIPT

Page 1
 Printed
 02/20/2018 08:29 am
 Posted
 01/24/2018 03:29 pm

If payment is made by check and same is not honored on presentation, receipt is null and Payment Received 01/25/2018
 Received by JLD
 IN OFFICE BY M. Hawkins Ck 2701 Liberty Bank
 All Personal Property must be PAID before we can accept a full payment of Real Estate. Ark Code 26-38-801

68248
 HAWKINS MARY
 423 COPPERSTONE DR
 JONESBORO AR 72404

| Parcel Number | Year | Owner and Legal Description | Valuation | Millage | Amt Due | Amt Paid | |
|-----------------|------|---|-----------|---------|---------|----------|--------|
| 12-141302-00300 | 2000 | WILLIAMS CECIL 30-14-01 2.12 Acres E210' OF S440' SW NW STDEED#156274 PD 00-03 | | | | | |
| | | CRDD Drainage Dist Cache River | | | \$1.57 | | |
| | | Payment Received | | | | \$0.43 | |
| | | Penalty | | | | \$0.04 | |
| | | Collector's Fee | | | | \$1.10 | |
| | | WSDB Drainage Willow Slough | | | \$1.33 | | |
| | | Payment Received | | | | \$0.21 | |
| | | Penalty | | | | \$0.02 | |
| | | Collector's Fee | | | | \$1.10 | |
| | | Total Payment Applied | | | | | \$2.90 |
| 12-141302-00300 | 2001 | WILLIAMS CECIL 30-14-01 2.12 Acres E210' OF S440' SW NW STDEED PD 00-03 | | | | | |
| | | CRDD Drainage Dist Cache River | | | \$1.57 | | |
| | | Payment Received | | | | \$0.43 | |
| | | Penalty | | | | \$0.04 | |
| | | Collector's Fee | | | | \$1.10 | |
| | | WSDB Drainage Willow Slough | | | \$1.33 | | |
| | | Payment Received | | | | \$0.21 | |
| | | Penalty | | | | \$0.02 | |
| | | Collector's Fee | | | | \$1.10 | |
| | | Total Payment Applied | | | | | \$2.90 |
| 12-141302-00300 | 2002 | WILLIAMS CECIL 30-14-01 2.12 Acres E210' OF S440' SW NW STDEED PD 156274 PD 00-03 | | | | | |
| | | CRDD Drainage Dist Cache River | | | \$2.52 | | |
| | | Payment Received | | | | \$1.29 | |
| | | Penalty | | | | \$0.13 | |
| | | Collector's Fee | | | | \$1.10 | |
| | | WSDB Drainage Willow Slough | | | \$1.33 | | |
| | | Payment Received | | | | \$0.21 | |
| | | Penalty | | | | \$0.02 | |
| | | Collector's Fee | | | | \$1.10 | |
| | | Total Payment Applied | | | | | \$3.85 |

| Parcel Number | Year | Owner and Legal Description | Valuation | Millage | Am Due | Am Paid |
|---|------|--|-----------|---------|--------|---------|
| 12-141302-00300 | 2003 | WILLIAMS CECIL 30-14-01 2.12 Acres E210' OF S440' SW NW STDEED#156274 PD 00-03 | | | | |
| GRDD Drainage Dist Cache River | | | | | | \$2.92 |
| Payment Received | | | | | | \$1.29 |
| Penalty | | | | | | \$0.13 |
| Collector's Fee | | | | | | \$1.10 |
| WSDP Drainage Willow Slough | | | | | | \$1.33 |
| Payment Received | | | | | | \$0.21 |
| Penalty | | | | | | \$0.02 |
| Collector's Fee | | | | | | \$1.10 |
| Total Payment Applied | | | | | | \$3.85 |

Distribution of Tax Dollars

| | |
|------------------|----------------|
| Other Taxes | \$13.50 |
| Total Tax | \$13.50 |

| | |
|--------------------|----------------|
| Check | \$13.50 |
| Cash | \$0.00 |
| Total | \$13.50 |
| Chk #/Auth | 2701 |
| Total Parcels Paid | 14 |

Account Balance: \$ 2,309.82

WILLOW SLOUGH DRAINAGE DISTRICT #17 ACCOUNTING

01/01/2017 to 12/31/2017

Balance from 2016 accounting: \$ 42,966.10

RECEIPTS FOR 2017:

TAX COLLECTIONS:

| | | |
|----------|----------------------------|------------|
| 01/04/17 | Craighead County Treasurer | \$86.88 |
| 03/15/17 | Jackson County Treasurer | \$221.03 |
| 03/15/17 | Craighead County Treasurer | \$13.89 |
| 05/03/17 | Jackson County Treasurer | \$411.91 |
| 05/25/17 | Jackson County Treasurer | \$341.21 |
| 10/03/17 | Jackson County Treasurer | \$74.15 |
| 10/20/17 | Craighead County Treasurer | \$762.90 |
| 10/30/17 | Jackson County Treasurer | \$1,560.42 |
| 11/29/17 | Craighead County Treasurer | \$302.35 |
| 11/29/17 | Jackson County Treasurer | \$2,636.00 |
| 12/29/17 | Jackson County Treasurer | \$418.18 |

Total tax collections \$ 6,828.92

Checking Account Interest:

| | | |
|----------|----------|---------|
| 01/31/17 | Interest | \$12.39 |
| 02/28/17 | Interest | \$10.85 |
| 03/31/17 | Interest | \$12.25 |
| 04/30/17 | Interest | \$15.68 |
| 05/31/17 | Interest | \$17.83 |
| 06/30/17 | Interest | \$19.20 |
| 07/31/17 | Interest | \$20.76 |
| 08/31/17 | Interest | \$20.88 |
| 09/30/17 | Interest | \$19.37 |
| 10/31/17 | Interest | \$22.68 |
| 11/30/17 | Interest | \$25.81 |
| 12/29/17 | Interest | \$33.06 |

Total checking account interest \$ 230.76

Saving Account Interest:

| | | |
|----------|----------|--------|
| 01/31/17 | Interest | \$0.26 |
| 02/28/17 | Interest | \$0.23 |
| 03/31/17 | Interest | \$0.26 |
| 04/28/17 | Interest | \$0.24 |
| 05/31/17 | Interest | \$0.26 |
| 06/30/17 | Interest | \$0.25 |

Ex. B

| | | |
|----------|----------|---------------|
| 07/31/17 | Interest | \$0.25 |
| 08/31/17 | Interest | \$0.26 |
| 09/30/17 | Interest | \$0.24 |
| 10/31/17 | Interest | \$0.26 |
| 11/30/17 | Interest | \$0.25 |
| 12/29/17 | Interest | <u>\$0.25</u> |

Total savings account interest \$ 3.01

Total receipts as of 12/31/17 \$ 7,062.69

DISBURSEMENTS FOR 2017:

IBERIABANK checking account

| | | | |
|----------|------|--|-----------------|
| 01/03/17 | 2178 | Boyce & Boyce - addn.lands | \$9,787.50 |
| 02/22/17 | 2179 | Willow Slough/Cache River Maintenance | \$2,400.00 |
| 12/20/17 | 2180 | Kenny Clark | \$100.00 |
| 12/20/17 | 2181 | J.H. Allen | \$100.00 |
| 12/20/17 | 2182 | Jerry McCoy | \$100.00 |
| 12/20/17 | 2183 | Boyce & Boyce | <u>\$760.00</u> |

Total Disbursements as of 12/29/17 \$ 13,247.50

SUMMARY OF ACCOUNT

| | |
|--------------------------------------|-----------------------|
| Beginning balance 01/01/2017 | \$ 42,966.10 |
| Receipts 01/01/17 thru 12/31/17 | \$ 7,062.69 |
| Disbursements 01/01/17 thru 12/31/17 | <u>(\$ 13,247.50)</u> |
| Balance on hand 12/31/17 | \$ 36,781.29 |

DESCRIPTION OF BALANCE

| | |
|--------------------------------------|---------------------|
| IBERIABANK checking account #9318 | \$ 26,757.66 |
| IBERIABANK saving account #5537 | <u>\$ 10,023.63</u> |
| Balance on hand | \$ 36,781.29 |