

FILED

MAR 20 2023

COUNTY & PROBATE COURT CLERK

IN THE COUNTY COURT OF JACKSON/CRAIGHEAD COUNTY, ARKANSAS.

IN THE MATTER OF WILLOW SLOUGH  
DRAINAGE DISTRICT OF JACKSON  
AND CRAIGHEAD COUNTY, ARKANSAS

2023 COMBINED ANNUAL REPORT  
PURSUANT TO ACA §14-86-103 AND §14-86-2102

*Transparency  
Report*

The commissioners of Willow Slough Drainage District submit the following as their annual report pursuant to ACA §14-86-103 and §14-86-2102 for the year ended December 31, 2022:

1. The name of this district is Willow Slough Drainage District of Jackson and Craighead County, Arkansas.
2. This district was formed on July 17, 1964.
3. This district was formed under the authority of 1909 Acts of Arkansas, No. 279 (ACA § 14-21-101 et seq).
4. Attached hereto as Exhibit A is a map of the district setting forth district boundaries. Attached as Exhibit B is an excerpt from the order entered July 17, 1964 and additional order entered March 16, 1965 setting forth the lands embraced within the district.
5. The district's commissioners and their addresses and terms of office are as follows:

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

Danny Allen  
11239 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

6. This district has no vacancies in its board of commissioners.

7. Refer to Exhibits A and B for a map of the parcels of property located within the district.

8. The board of commissioners meets throughout the year on an as needed basis and annually between November 15 and January 15 each year. Meeting dates are generally established between November 1 and December 1.

9. The district maintains its ditch and right-of-way on an as needed basis in order to provide a drainage outlet within the district. Generally, it is necessary to mop and remove silt from time to time, to remove trees along the right-of-way, and to remove beaver dams and impediments within the ditch.

10. As of the date of this report the district has no outstanding contractual obligations.

11. The district has no indebtedness.

12. Assessments for the district are collected with real estate ad valorem taxes by the Jackson County Tax Collector and Craighead County Tax Collector. Attached as Exhibit C is a listing of delinquent assessments as of February 9, 2023.

13. The benefits and damages for lands within the district have been established for many years. The cost of regular or routine reassessments is prohibitive. The commissioners act as assessors for the district on an as needed basis.

14. The county treasurers are directed to pay taxes by check payable to the district and forwarded to district attorney, Edward Boyce, 515 Second Street, Newport, AR 72112

15. The district does not routinely assess penalties, interest and costs but reserves the right to assess to the full extent of statutory authority.

16. The benefits and damages for lands within the district have been established for many years. The cost of regular or routine reassessments is prohibitive. The commissioners act as assessors for the district on an as needed basis.

17. Attache as Exhibit D is the district's annual accounting for the period ending December 31, 2022.

RESPECTFULLY SUBMITTED,

WILLOW SLOUGH DRAINAGE DISTRICT OF  
JACKSON AND CRAIGHEAD COUNTIES,  
KENNY CLARK, DANNY ALLEN, JERRY  
NEAL MCCOY, COMMISSIONERS

BOYCE & BOYCE  
Attorneys for District  
515 Second Street  
Newport, AR 72112  
870.523.5242

by Edward Boyce  
Edward Boyce - 83026





Lands in Jackson County, Arkansas, to-wit:

East One-half (E $\frac{1}{2}$ ) Section 12, Section 13, East One-half (E $\frac{1}{2}$ ) Section 23, Sections 24 and 25, East One-half (E $\frac{1}{2}$ ) Section 26, and Sections 35 and 36, Township 14 North, Range 1 West; Sections 1 and 2, East One-half of the Southeast Quarter (E $\frac{1}{2}$  SE $\frac{1}{4}$ ) Section 3, Sections 10, 11, 12, 13 and 14, East One-half (E $\frac{1}{2}$ ) and East One-half of the West One-half (E $\frac{1}{2}$  W $\frac{1}{2}$ ) Section 15, Sections 22, 23, 24, 25, 26, and 27, East One-half of the East One-half (E $\frac{1}{2}$  E $\frac{1}{2}$ ) Section 28, Northeast Quarter (NE $\frac{1}{4}$ ) Section 34, and Sections 35 and 36, Township 13 North, Range 1 West, together with all public roads and railroads within said territory;

Lands in Craighead County, Arkansas, to-wit:

Northeast Quarter (NE $\frac{1}{4}$ ), West Half (W $\frac{1}{2}$ ) West Half of the Southeast Quarter (W $\frac{1}{2}$  SE $\frac{1}{4}$ ) of Section Four (4); All of Sections Five (5), Six (6), Seven (7) and Eight (8); West Half of East Half (W $\frac{1}{2}$  E $\frac{1}{2}$ ), West Half (W $\frac{1}{2}$ ) of Section Nine (9); Northwest Quarter of the Northeast Quarter (NW $\frac{1}{4}$  NE $\frac{1}{4}$ ), Northwest Quarter (NW $\frac{1}{4}$ ), Northwest Quarter of the Southwest Quarter (NW $\frac{1}{4}$  SW $\frac{1}{4}$ ) of Section Sixteen (16); All of Sections Seventeen (17), Eighteen (18), and Nineteen (19); West Half of the Northwest Quarter (W $\frac{1}{2}$  NW $\frac{1}{4}$ ) of Section Twenty (20); Fractional West Half (W $\frac{1}{2}$ ) of Section Thirty (30); Fractional West Half (W $\frac{1}{2}$ ) of Section Thirty-one (31), All lying in Township Fourteen (14), North, Range One (1) East.

Ex B

### Parcels In Drainage Willow Slough Craighead County, Arkansas

Imp Dist **WSDD**

Parcel and Taxpayer	Legal Description	Year	Dist	Valuation	Imp Dist Tax	Imp Dist Bal	Total Tax
12-141041-00100 ROBINSON ANDREA 8399 COUNTY ROAD 194 WALNUT RIDGE AR 72476-8837	04-14-01 3 Acres PT. N 1/2 NE	2021	WS	2,200	0.72	0.72	112.09

<b>Grand Totals</b>	<b>Parcel Count: 1</b>			<b>2,200</b>	<b>0.72</b>	<b>0.72</b>	<b>112.09</b>
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**Record Filter**

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

Ex. 1

# Parcels in WILLOW SLOUGH Jackson County, Arkansas

Dist: 004

Parcel ID	Land Taxpayer	Legal Description	Year	Dis	Valuation	Imp Dist Tax	Imp Dist Bal	Total Tax
01919-000	RIS HUBERT JACKSON 70 FTON AR 72471	03-13-01 RURAL METES & BOUNDS 03-13-01 373.15 Acres S/2 NE & NE/4 NE/4 & S/2 SW & SE	2021	012	65,775	31.08	31.08	4,626.68
<b>Grand Totals</b>					<b>65,775</b>	<b>31.08</b>	<b>31.08</b>	<b>4,626.68</b>

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

**WILLOW SLOUGH DRAINAGE DISTRICT #17 ACCOUNTING**

01/01/2022 to 12/31/22

Balance from 2021 accounting: \$58,965.36

RECEIPTS FOR 2022:

TAX COLLECTIONS:

01/28/22	Jackson County Treasurer	\$21.63	
03/28/22	Craighead County Treasurer		\$17.21
04/01/22	Jackson County Treasurer	\$21.95	
04/27/22	Jackson County Treasurer	\$1,010.00	
05/24/22	Jackson County Treasurer	\$222.03	
07/01/22	Jackson County Treasurer	\$229.46	
07/27/22	Jackson County Treasurer	\$126.74	
07/27/22	Craighead County Treasurer		\$14.82
09/26/22	Jackson County Treasurer	\$46.21	
10/31/22	Craighead County Treasurer		\$195.09
11/03/22	Jackson County Treasurer	\$772.68	
11/17/22	Craighead County Treasurer		\$305.41
11/30/22	Jackson County Treasurer	\$4,265.83	
12/19/22	Craighead County Treasurer		\$869.68
12/29/22	Jackson County Treasurer	\$841.01	
12/29/22	Craighead County Treasurer.		\$28.45
		<u>\$7,557.54</u>	<u>\$1,430.66</u>

Total tax collections \$ 8,988.20

Checking Account Interest:

01/31/22	Interest	\$7.78
02/21/22	Interest	\$12.87
02/28/22	Interest	\$4.29
03/31/22	Interest	\$19.01
04/30/22	Interest	\$18.44
05/31/22	Interest	\$19.44
06/30/22	Interest	\$18.89
07/29/22	Interest	\$19.43
08/31/22	Interest	\$19.39
09/30/22	Interest	\$18.77
10/31/22	Interest	\$19.42
11/30/22	Interest	\$19.19
12/31/22	Interest	\$21.49

Total checking account interest \$ 218.41

Saving Account Interest:

01/31/22	Interest	\$0.17
02/18/22	Interest	\$0.12
02/28/22	Interest	\$0.01
03/31/22	Interest	\$0.08
04/30/22	Interest	\$0.08

05/31/22	Interest	\$0.08
06/30/22	Interest	\$0.08
07/29/22	Interest	\$0.08
08/31/22	Interest	\$0.62
09/30/22	Interest	\$0.08
10/31/22	Interest	\$1.20
11/30/22	Interest	\$1.23
12/31/22	Interest	<u>\$1.27</u>

Total savings account interest      \$      5.10

Total receipts as of 12/31/22                      \$ 9,211.71

DISBURSEMENTS FOR 2022:

IBERIABANK checking account

07/12/22	2205	Bill Killian	\$750.00
12/14/22	2206	Danny Allen	\$100.00
12/14/22	2207	Kenny Clark	\$100.00
12/14/22	2208	Jerry McCoy	\$100.00
12/14/22	2209	Boyce & Boyce	<u>\$850.00</u>

Total Disbursements as of 12/31/22                      \$ 1,900.00

SUMMARY OF ACCOUNT

Beginning balance 01/01/2022	\$58,965.36
Receipts 01/01/22 thru 12/31/22	\$ 9,211.71
Disbursements 01/01/22 thru 12/31/22	<u>(\$ 1,900.00)</u>
Balance on hand 12/31/22	\$66,277.07

DESCRIPTION OF BALANCE

IBERIABANK checking account #9318	\$56,236.50
IBERIABANK saving account #5537	<u>\$10,040.57</u>
Balance on hand	\$66,277.07

WILLOW SLOUGH DRAINAGE # 17  
CACHE RIVER MAINTENANCE FUND ACCOUNTING

01/01/2022 TO 12/31/22

Balance from 2021 accounting: \$ 14,598.97

RECEIPTS FOR 2022:

TAX COLLECTIONS & PERSONAL DONATIONS:

Total receipts as of 12/31/22 \$ 0.00

DISBURSEMENTS FOR 2022:

Disbursement from Willow/Cache maintenance:

Total disbursement \$ 0.00

SUMMARY OF ACCOUNT

Beginning balance 01/01/2022	\$ 14,598.97
Receipts 01/01/22 thru 12/31/22	\$ 0.00
Disbursements 01/01/22 thru 12/31/22	(\$ 0.00)
Balance on hand 12/31/22	\$ 14,598.97

DESCRIPTION OF BALANCE

IBERIABANK Willow/Cache River maintenance #1461	\$ 14,598.97
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