January 31, 2002

The special scheduled meeting of the Cleveland County Equalization Board was called to order this 31st day of January, 2002, in the conference room of the County Office Building by Chairman Walter Morris. Roll was called by Dorinda Harvey, County County/Secretary and those present were:

Walter Morris, Chairman Pat Thompson, Vice-Chairman Pat Ross, Member Dorinda Harvey, Secretary

Others present were: Denise Heavner and Gene Ross.

After the reading of the minutes of the meeting of May 31, 2001, and there being no additions or corrections, Pat Ross moved, that the minutes be approved. Pat Thompson seconded the motion.

The vote was: Walter Morris, yes; Pat Thompson, yes, Pat Ross, yes. Motion carried.

Pat Ross moved, seconded by Pat Thompson, to approve the Notice to Taxpayers. The vote was: Walter Morris, yes; Pat Thompson, yes; Pat Ross, yes. Motion carried.

Chairman Morris called for organizational meeting and review of forms and procedures. Denise Heavner, County Assessor, asked the Board if they wanted to change the worksheet from last year and the Board replied it worked very well last year. Ms. Heavner stated that the notice to the taxpayers of their assessed value is no different this year, but it will be revised next year. There would not be as many notices go out this year as did last year and it will continue to decrease as property reaches its market value. Denise Heavner and the Board discussed how property is assessed, how often it is assessed and how often a visual inspection is done. Ms. Heavner stated there are several new bills at the Legislature this year on how property is valued and she explained some of the new bills. Denise Heavner explained that this year there is a change about oil field equipment, how it is assessed and that she has contracted with a firm that has expertise in that area and they have already found several company that are not turning what they are suppose to. Ms. Heavner stated that there is a bill this year to exempt oil field equipment and she has also received the first formal protest and it is about oil field equipment. Denise Heavner asked about the form "Items of Evidence" if we had a new one and Ms. Harvey stated that she would give Ms. Heavner the form.

There being no further business to come before the Board, Pat Thompson moved that the meeting be adjourned. Pat Ross seconded the motion. The vote was: Walter Morris, yes; Pat Thompson, yes; Pat Ross, yes. Motion carried.