



EQUALIZATION BOARD OF CLEVELAND COUNTY

MINUTES

MONDAY, JANUARY 27, 2020

The scheduled **special** meeting of the Cleveland County Equalization Board was called to order this 27th day of January 2020 at 9:45 a.m., in the conference room of the Cleveland County Office Building by Chairman Larry Heikkila. Linda Atkins, Deputy County Clerk/Secretary, called roll and those present were:

Larry Heikkila, Chairman
Sid Porter, Vice-Chairman
Rick Atkins, Member
Linda Atkins, Secretary

Tammy Belinson, County Clerk, was absent.

Others present were: Assistant District Attorney Abby Nathan, Linda Atkins, Billijo Ragland, Douglas Warr, Shannon Largent, and Jannis Allen.

After the reading of the minutes of the **Special Meeting** of July 31, 2019, and there being no additions or corrections, **Sid Porter** moved that the minutes be **approved**. Rick Atkins seconded the motion.

The vote was: Larry Heikkila, yes; Sid Porter, yes; Rick Atkins, yes.
Motion carried.

A. Items of Business:

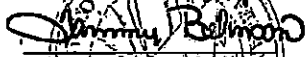
1. Sid Porter moved, seconded by Rick Atkins, to **Elect Larry Heikkila as Chairman** for 2020.
The vote was: Larry Heikkila, yes; Sid Porter, yes; Rick Atkins, yes.
Motion carried.

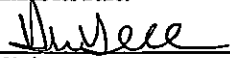


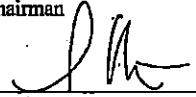
APPROVED by the Cleveland County Equalization Board, this 27th day of January 2020,

That Larry Heikkila is elected as Chairman for 2020.

ATTEST:


County Clerk
By Jinda Atkins, Deputy


Chairman


Member


Member

2. Rick Atkins moved, seconded by Larry Heikkila, to **Elect Sid Porter as Vice-Chairman** for 2020.
The vote was: Larry Heikkila, yes; Sid Porter, yes; Rick Atkins, yes.
Motion carried.



APPROVED by the Cleveland County Equalization Board, this 27th day of January, 2020,

That Sid Porter, is elected as Vice-Chairman for 2020.

ATTEST:

Jimmy Belinson
County Clerk
by Linda Atkins
Deputy

A circular seal is partially visible behind the signature of Linda Atkins. It contains the text "CLEVELAND COUNTY OKLAHOMA" and "COUNTY CLERK'S OFFICE".

[Signature]
Chairman
[Signature]
Member
[Signature]
Member

3. Organizational meeting and review of forms and procedures.

During the organizational meeting and review of forms and procedures, County Assessor Douglas Warr went through the procedures to file an Informal Protest in his office. The taxpayer has 30 calendar days from the date the valuation notice was mailed to file a written complaint with the county assessor form OTC 974 – State of Oklahoma County Assessor Informal Protest, Tax Year 2020. The Assessor will review the specified objections to increase in fair cash value or taxable fair cash value by the County Assessor and the Assessor may make corrections to a valuation. He said that about 99% of the protest issues are solved in his office, but if the taxpayer should want to appeal to the Board of Equalization they may do so within (15) calendar days of the date the decision is mailed.

The County Clerk's office must offer the taxpayer three dates to schedule their appeal. Due to the new rule, the start date to appeal was moved from May to April to better meet the May 31st deadline to adjourn for the year.

Douglas Warr said that he taught for the Oklahoma State University for seventeen years and did all the training for County Assessors across the State of Oklahoma. He taught the County Equalization Board Class for a very long time as well. He introduced Assistant District Attorney Abby Nathan. He explained the Board's function in approving the Homestead Exemption and the Five-Year Ad Valorem Tax Exemptions. The Board signs off that they saw them. He introduced his first deputy, Billijo Ragland and deputies, Shannon Largent and Jannis Allen.

Linda Atkins introduced Lisa Ward, Deputy County Clerk, who will serve as a notary to notarize affidavits for the protesters, Assessors' Office, and Equalization Board members.

Chairman Heikkila commended the County Assessor's Office for doing a great job and for earning their trust by attaining a flawless track record over the years.

Douglas Warr said that by statute the Board of Equalization is to assume the County Assessor's Office is correct. If something is wrong they will correct.

Assistant District Attorney Abby Nathan stated that the Board members are not allowed to communicate with the owner before the meeting, but are allowed to drive by and look at the property. She added that, as a board member, they cannot go with other members, but there is nothing wrong with driving by to become familiar with the property.

Douglas Warr said that the reason for the Affidavit Forms is to affirm that the Board has not communicated with his office; the protester, or each other. The first time they hear the information is when they come to the meeting to hear for the first time the protest arguments and evidence. The forms attest that there was

no collusion. He recommended that the Board simply **table** an item until the next meeting if they are given too much information making it impossible to decide at the time of the meeting.

Abby Nathan talked about the OTC Forms to explain the function. She said that there was confusion last year as to who has in fill those out. The answer is that question is that the Chairman of the Equalization Board may dictate the language to complete those forms to a Deputy Clerk. The decision must be based on the evidence presented to raise or lower. She suggested that the Board could say that the taxpayer failed to meet his/her requirement to provide sufficient evidence to merit a change in evaluation. Ultimately, if a member of the Board does not agree with the language they can discuss it among themselves and come up with something better. She said the Board is welcome to ask questions if they have an issue about anything.

Douglas Warr said that the Board has legal counsel for advice during any phase of the meeting.

Abby Nathan said that some other legal counsel may sit with the County Assessor to give advice, but she can't assist both, and added that it should not affect the Board's decision either way.

Larry Heikkila said that in past meetings they have compromised a lot. He asked for a good sentence for the compromise.

Abby Nathan said that the Board needs to be careful about doing that, because it is the Boards job to make sure things are equal; and those types of decisions could create an inequality simply because they came to protest. She understands the urge to cut people a break but they must be clear as to the reason for the change. She mentioned that last year a taxpayer came to protest that was an acquainted with one of the Board members. She said it is fine to abstain or recuse from taking part in that particular situation.

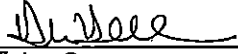
Douglas Warr said that the Board members may protest their taxes. They can come to him and go before the Board.

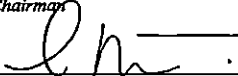
Sid Porter said the meeting has been very informative and is all about continuing education.

The Board signed the form certifying that Cleveland County Board of Equalization had discussion and reviewed the forms and procedures for the ensuing year.

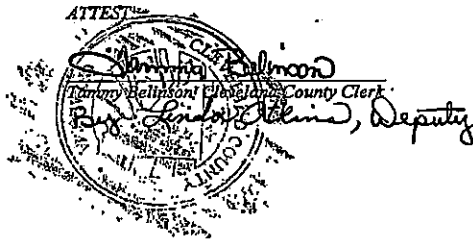
On the 27th day of January 2020, the Cleveland County Board of Equalization discussed and reviewed the forms and procedures for the ensuing year.

Therefore, the Board approved using the same procedures as last year and a copy is attached hereto and made part of the minutes.


Chairman


Member


Member



4. Larry Heikkila moved, seconded by Sid Porter, to **approve** the scheduling of the special meetings time to begin at 10:30 a.m.
The vote was: Larry Heikkila, yes; Sid Porter, yes; Rick Atkins, yes.
Motion carried.

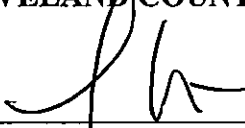
B. No Board Members discussions regarding County Business at this time.

C. No Public Comments were made at this time.

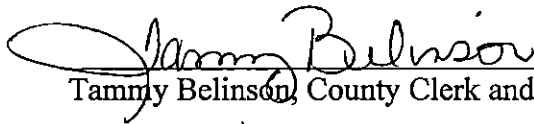
- D. There being no further business to come before the Board, Larry Heikkila moved, seconded by Sid Porter, to **adjourn** the meeting at 10:50 am.
The vote was: Larry Heikkila, yes; Sid Porter, yes; Rick Atkins, yes.
Motion carried.

(Clerk's Note: Agenda was posted on January 22, 2020 @ 4:02 PM.)

**CLEVELAND COUNTY EQUALIZATION BOARD
CLEVELAND COUNTY, OKLAHOMA**


Larry Heikkila, Chairman SID PORTER VICE-CHAIRMAN

ATTEST:


Tammy Belinson, County Clerk and Secretary to the Board

Minutes Prepared by: 
Deputy County Clerk

