

Minutes

July 12, 2007

The scheduled meeting of the Cleveland County Tax Rolls Correction Board was called to order this 12th day of July, 2007, in the conference room of the Cleveland County Office Building by Chairman George Skinner. Roll was called by Tammy Howard, County Clerk/Secretary and those present were:

George Skinner, Chairman
Waldo Blanton, Vice-Chairman
Denise Heavner, Member
Tammy Howard, Secretary

Others present were: Pat Ross, Charles Thompson, David Batton, Dean Dies and Sandy Ward.

After the reading of the minutes of the meeting of May 11, 2007, and there being no additions or corrections, Waldo Blanton moved that the minutes be approved. Denise Heavner seconded the motion.

The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.

Chairman Skinner called for discussion, consideration, and/or action on Complaints of Erroneous Assessment and Orders of Correction as follows:

Chairman Skinner stated the Board would take both items #31587 and #31588 at the same time:

31587 Ramsey Family Trust, Kenneth Ramsey, Trustee, 2601 S.W. 29th, Oklahoma City, OK 73119 for 2006 Real Property OCC2 S01DW352.5 W566.73POB.

31588 Ramsey Family Trust, Kenneth Ramsey, Trustee, 2601 S.W. 29th, Oklahoma City, OK, 73119, for 2006 Real Property OCC2 N330 W610 S330 E610POB.

Mr. Dean Dies spoke on the behalf of the Ramsey Family Trust. Mr. Dies stated he felt the assessments were inflated. Mr. Dies also stated he did talk with David Tinsley in the Assessor's Office several times trying to get this matter resolved.

Ms. Heavner stated she believed the problem with this matter was timing. Ms. Heavner also stated Mr. Dies did go to her Office and Mr. Tinsley explained the protest procedures to Mr. Dies. This issue was pass the year 2006 and notices were sent to the former owners whose names were in title at that time. Ms. Heavner stated all the issues Mr. Dies brought up, the Assessor's Office did believe they were valid and adjustments were made for the year 2007 taxes. Unfortunately, it was too late for the 2006 Valuations. David Tinsley gave Mr. Dies the

Correction Forms, because Mr. Dies was asking if there was some way to correct this situation. Ms. Heavner stated she has instructed her staff to give out the Correction Forms if anyone asks for Correction Forms, the public is welcome to have the forms. Along with the Correction Forms are the instructions and a list of seventeen (17) reasons protest may go before the Tax Rolls Correction Board and ask for corrections. Ms. Heavner went on to say she had information from the Tax Commission that basically says if the only issue is valuation the Tax Rolls Correction Board cannot deal with the problem. Chairman Blanton agreed he thought this issue was coming before the wrong Board.

Ms. Heavner stated she called the Tax Commission Office and explained the situation. Ms. Heavner was advised there was not anything she could do, because the Tax Rolls Correction Board cannot make a decision about this if the only issue being discussed is value. That would have to go before the Equalization Board and that time has passed for the year 2006. The year 2007 Equalization Board cannot deal with the previous year's value. Ms. Heavner went on to say the only thing Mr. Dies could do is go to District Court, she had called Mr. Dies and told him that. Ms. Heavner reaffirmed the Tax Rolls Correction Board cannot deal with this issue.

Mr. Dies then asked why was he here if this Board cannot deal with this issue?

Ms. Heavner replied because Mr. Dies had asked for the papers and so he was given the papers.

Mr. Dies stated he was told the Board he was coming before could deal with this issue.

Ms. Heavner disagreed and stated what Mr. Dies had asked was there anyway to correct a Tax Roll and he was given the information. The information that was given to Mr. Dies was generated by the Assessor's Office to make it easier for the taxpayer. The Assessor's Office frequently gives out Correction Forms to the public, they read the information and if it only pertains to value then they realize the Tax Rolls Correction Board cannot help them.

Ms. Heavner moved, seconded by Waldo Blanton, to deny both items #31587 and #31588, Ramsey Family Trust.

The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.

Motion carried.

Chairman Skinner stated the Board would take both items #31589 and #31590 at the same time:

31589 Michael C. Moore and Karla Harck-Moore, 6014 Carrizo, San Angelo, TX 76904, for 2006 Real Property MC2 7808;

31590 Michael C. Moore & Karla Harck-Moore, 6014 Carrizo, San Angelo, TX 76904, for 2005 Real Property MC2 7808.

Ms. Heavner moved, seconded by Waldo Blanton, to change the assessed value on this property both items #31589 and #31590 to \$10,449.00.

(Clerk's Note: #31589 - This would bring the Total of all Tax Charges as entered \$1,202.11; as should be per Complaint \$1,097.56; as Ordered by the Board \$1,097.56;

#31590 - This would bring the Total of all Tax Charges as entered \$1,226.49; as should be per Complaint \$1,119.82; as Ordered by the Board \$1,119.82.)

The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.

Motion carried.

31591 Blanchard-Faris Clinic, 700 24th Avenue, N.W., Norman, OK 73069 for 2006 Personal P0090820.

Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$0.00.

(Clerk's Note: This would bring the Total of all Tax Charges as entered \$294.27; as should be per Complaint \$0.00; as Ordered by the Board \$0.00.)

The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.

Motion carried.

31592 4th Street Boutique, 914 S.W. 4th Street, Moore, OK 73170 for 2006 Personal 100736.

Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$0.00.

(Clerk's Note: This would bring the Total of all Tax Charges as entered \$75.62; as should be per Complaint \$0.00; as Ordered by the Board \$0.00.)

The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.

Motion carried.

- 31593 John & Denise Hinds, 46145 Blevins Lane, Heavner, OK 74937 for 2006 Personal 122220.
Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$0.00.
(Clerk's Note: This would bring the Total of all Tax Charges as entered \$198.14; as should be per Complaint \$0.00; as Ordered by the Board \$0.00.)
The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.
- 31594 Robert Liddell Foundation, 3000 S. Berry Road, Norman, OK, 73072 for 2006 Personal PO143270.
Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$0.00.
(Clerk's Note: This would bring the Total of all Tax Charges as entered \$735.70; as should be per Complaint \$0.00; as Ordered by the Board \$0.00.)
The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.
- 31595 Superior Lawn Care, P.O. Box 6177, Norman, OK 73070 for 2006 Personal 145921.
Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$1,000.00.
(Clerk's Note: This would bring the Total of all Tax Charges as entered \$367.85; as should be per Complaint \$102.18; as Ordered by the Board \$102.18.)
The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.
- 31596 Touch Up Express, % Steve Vang, 3501 MacDonnell Drive, Norman, OK 73069 for 2004 Personal 128128.
Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$423.00.
(Clerk's Note: This would bring the Total of all Tax Charges as entered \$734.47; as should be per Complaint \$43.15; as Ordered by the Board \$43.15.)
The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.

- 31597 Van Dyke Studio, 4709 N. MacArthur Blvd., Warr Acres, OK 73122-5011 for 2005 Personal 128149.
Ms. Heavner moved, seconded by Waldo Blanton, to change the valuation to \$0.00.
(Clerk's Note: This would bring the Total of all Tax Charges as entered \$730.37; as should be per Complaint \$0.00; as Ordered by the Board \$0.00.)
The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.

Denise Heavner moved, seconded by Waldo Blanton, to approve the changes on the following Complaints of Erroneous Assessment and Order of Corrections.

- 31598 Sandra Lee Edwards, 633 Sherwood Drive, Norman, OK 73071 for 2006 Real Property NC29 MORNS 3 7 001, as entered \$1,140.24; as should be per Complaint \$986.09; as Ordered by the Board \$986.09;
- 31599 Paul E. & Cynthia D. Long, 14051 Slaughterville, Lexington, OK 73051 for 2006 Real Property SD40 7 1E 7 018, as entered \$575.15; as should be per Complaint \$456.15; as Ordered by the Board \$456.15;
- 31600 Robert V. Miles, 2641 S.E. 6th, Moore, OK 73160 for 2006 Real Property MC2 RCKC1 3 17 004, as entered \$2301.03; as should be per Complaint \$74.05; as Ordered by the Board \$74.05;
- 31601 Harley Elijah Russell, Jr., 9913 S. McKinley Avenue, Oklahoma City, OK 73139-2630 for 2006 Real Property OCC2 WELCS 6 23 001, as entered \$1,006.10; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31602 Leonard W. & Othietta M. Sears, 13129 Mapleleaf Drive, Oklahoma City, OK 73170 for 2006 Real Property OCC2 BRIW3 6 22 001, as entered \$1,285.07; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31603 Security National Bank & Trust, c/o Arvest Bank, 1183 Joyce Blvd., Suite 2, Fayetteville, AR 72703 for 2006 Real Property NC29 101843, as entered \$102.02; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31604 Security National Bank & Trust, c/o Arvest Bank, 1183 Joyce Blvd., Suite 2, Fayetteville, AR 72703 for 2005 Real Property NC29 101843, as entered \$101.28; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31605 William C. & Linda L. Valliant, 13001 Mapleleaf Drive, Oklahoma City, OK 73170 for 2006 Real Property OCC2 BRIW4 6 37 001, as entered \$1,330.06; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31606 Robert J. Williams, II, 11115 Ballard Drive, Norman, OK 73071-8434 for 2006 Real Property SD29 9 1W 2 042, as entered \$926.49; as should be per Complaint \$294.51; as Ordered by the Board \$294.51;

- 31607 Troy L. Hankins, c/o Kyle Caraway, 9041 72nd Street, Noble, OK 73068 for 2006 Personal 124459, as entered \$27.83; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31608 Troy L. Hankins, c/o Kyle Caraway, 9041 72nd Street, Noble, OK 73068 for 2005 Personal 124459, as entered \$28.11; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31609 John Mitchell, 12121 E. Post Oak Road, Noble, OK 73068 for 2005 Personal 123919, as entered \$267.82; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31610 John Mitchell, 12121 E. Post Oak Road, Noble, OK 73068 for 2004 Personal 123919, as entered \$133.33; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31611 Pre-Owned Manufactured Housing, c/o Thomas Teel, 5400 149th Street, Noble, OK 73068 for 1998 Personal R6964/84567, as entered \$90.35; as should be per Complaint \$0.00; as Ordered by the Board \$0.00;
- 31612 Multiple Accounts and Taxpayers as per Attached Statements, Blanket Order of Corrections Removing Assessments over 7 years old which were arbitrarily assessed &/or have not documentation on microfilm. Per Greg Hodges of the Oklahoma State Auditor & Inspector's Office 10/20/00, as entered Multiple; as should be per Complaint \$0.00; as ordered by the Board \$0.00.

The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.

There being no further business to come before the Board, Denise Heavner moved that the meeting be adjourned. Waldo Blanton seconded the motion.
The vote was: George Skinner, yes; Waldo Blanton, yes; Denise Heavner, yes.
Motion carried.