MINUTES

April 30, 2009

The scheduled meeting of the Cleveland County Tax Rolls Correction Board was called to order this 30th day of April 2009, in the conference room of the Cleveland County Office Building by Chairman Rod Cleveland. Tammy Howard, County Clerk/Secretary, called roll and those present were:

Rod Cleveland, Chairman Waldo Blanton, Vice-Chairman David Tinsley, Member Tammy Howard, Secretary

Others present were: Dave Batton, Assistant District Attorney, Tina Barton, Deputy County Assessor, Nancy Beckett, Deputy County Assessor, Mike Yates, Lewis Poole and Linda Atkins, Deputy County Clerk.

After the reading of the minutes of the meeting of March 26, 2009, Waldo Blanton moved, seconded by David Tinsley, that the minutes be approved. The vote was: Rod Cleveland, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

Chairman Rod Cleveland called for discussion, consideration, and/or action on Complaints of Erroneous Assessment and Orders of Correction of Mike and Lori Yates, 3412 Summit Crossing PKWY, Norman, OK 73071 for 2008 Real Property NC29 #R0146633 (31982-A).

David Tinsley stated that Mr. Yates's property was remeasured and adjustments made regarding an unfinished bonus room.

Mr. Yates stated that his taxes have yet to reflect the difference which necessitated that he attend today's meeting in order to make sure the correction is made.

David Tinsley moved, seconded by Waldo Blanton, that the assessed value be adjusted as follows: as entered, \$2,795.15; as should be complaint, \$2,527.62; as Ordered by Board, \$2,527.62.

The vote was: Rod Cleveland, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

Mr. Lewis Poole appeared before the board representing the following agenda items: (31982-B) Precious Memories Portrait, 3700 Country Club Drive, Moore, OK 73160, for 2001 Personal Property #83761and (31982-C) Precious Memories Portrait, 3700 Country Club Drive, Moore, OK 73160, for 2002 Personal Property #83761.

Page 2 - Minutes - April 30, 2009

Mr. Poole stated that he was not in business at the said location in 2001 and

2002. He was not aware that taxes were still being assessed on the property, which until consists of approximately eight years of interest and penalties. Mr. Poole asked how he could be liable for personal property that did not exist in the county.

David Tinsley asked Mr. Poole if the equipment had been sold.

Mr. Poole said that the equipment had basically been abandoned due to the equipment being obsolete.

Nancy Beckett, Deputy County Assessor, stated that according to their records someone had profited from the business, and it was in the care of Lori Scham.

David Tinsley stated that no official notice was given on the sale of the equipment which contributed to the cause of the problem.

Waldo Blanton moved, seconded by Rod Cleveland, that the following agenda items be corrected as follows:

(31982-B) Precious Memories Portrait, 3700 Country Club Drive, Moore, OK 73160, for 2001 Personal Property #83761and (31982-C) Precious Memories Portrait, 3700 Country Club Drive, Moore, OK 73160, for 2002 Personal Property #83761; As entered, \$238.04; As should be per complaint, \$.00; As Ordered by Board, \$.00; and (31982-C) Precious Memories Portrait, 3700 Country Club Drive, Moore, OK 73160, for 2002 Personal Property #83761; As Entered, \$188.70; As should be per complaint, \$.00; As Ordered by Board, \$.00; and (31982-C) Precious Memories Portrait, 3700 Country Club Drive, Moore, OK 73160, for 2002 Personal Property #83761; As Entered, \$188.70; As should be per complaint, \$.00; As Ordered by Board, \$.00.

The vote was: Rod Cleveland, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

David Tinsley moved, seconded by Waldo Blanton, to approve the changes as noted for each account.

- 31982 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2005 Personal Property SD40 # P0111074; as entered, \$4,352.81; as should be per complaint, \$1,134.78; as ordered by Board, \$1,134.78;
- 31983 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2006 Personal Property SD40 #P0111074; as entered, \$4,782.68; as should be per complaint, \$1,123.50; as ordered by Board, \$1,123.50;
- 31984 Cimmarron Transportation, LP; Merit Appraisal & Tax Consulting, LP, PO Box 330, Gainesville, TX 76241-0330 for 2007 Personal Property SD40 #P0111074; as entered, \$11,643.94; as should be per complaint, \$1,135.58; as ordered by Board, \$1,135.58;

- Page 3 Minutes April 30, 2009
- 31985 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2003 Personal Property SD57 # P0111076; as entered, \$2009.50; as should be per complaint, \$661.22; as ordered by Board, \$661.22;
- 31986 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2005 Personal Property SD57 # P0111076; as entered, \$1,648.84; as should be per complaint, \$649.25; as ordered by Board, \$649.25;
- 31987 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2006 Personal Property SD57 # P0111076; as entered, \$1,786.29; as should be per complaint, \$657.32; as ordered by Board, \$657.32;
- 31988 Cimmarron Transportation, LP; Merit Appraisal & Tax Consulting, LP, PO Box 330, Gainesville, TX 76241-0330 for 2007 Personal Property SD57 #P0111076; as entered, \$14,161.52; as should be per complaint, \$742.89; as ordered by Board, \$742.89;
- 31989 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2005 Personal Property SD29 # P0119719; as entered, \$3,940.00; as should be per complaint, \$708.41; as ordered by Board, \$708.41;
- 31990 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2006 Personal Property SD29 # P0119719; as entered, \$3,001.96; as should be per complaint, \$714.00; as ordered by Board, \$714.00;
- 31991 Cimmarron Transportation, LP; Merit Appraisal & Tax Consulting, LP, PO Box 330, Gainesville, TX 76241-0330 for 2007 Personal Property SD29 #P0119719; as entered, \$7,279.93; as should be per complaint, \$745.11; as ordered by Board, \$745.11;
- 31992 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2005 Personal Property MC2 # P0121479; as entered, \$7,541.20; as should be per complaint, \$1,418.32; as ordered by Board, \$1,418.32;
- 31993 Cimmarron Transportation, LLC, c/o Tierra Property Tax Consultants, PO Box 388, Gainesville, TX 76241-0388 for 2006 Personal Property MC2 # P0121479; as entered, \$8,203.44; as should be per complaint, \$1,390.13; as ordered by Board, \$1,390.13;
- 31994 Cimmarron Transportation, LP; Merit Appraisal & Tax Consulting, LP, PO Box 330, Gainesville, TX 76241-0330 for 2007 Personal Property MC2 #P0121479; as entered, \$14,631.85; as should be per complaint, \$1,476.95; as ordered by Board, \$1,476.95;
- 31995 Judy Lynn Gibson, 1904 Barrington Drive, Norman, OK 73071 for 2008 Real Property NC29 #R0002285; as entered, \$1,634.07; as should be per complaint, \$1,072.15; as ordered by Board, \$1,072.15;

Page 4 – Minutes – April 30, 2009

- 31996 Thanh V Tran, 2108 Avian Way, Oklahoma City, OK 73170 for 2008 Real Property OCC2 #R0055850; as entered, \$6,553.47; as should be per complaint, \$6,411.14; as ordered by Board, \$6,411.14;
- 31997 Gloria June Hopper, 19733 SE 95th, Newalla, OK 74857 for 2008 Real Property OJC1 #R0066667; as entered, \$293.84; as should be per complaint, \$176.91; as ordered by Board, \$176.91;
- 31998 Patricia Kay Tomlinson, 11451 Timber Trail, Lexington, OK 73051 for 2008 Real Property SD57 #R0075087; as entered, \$338.74; as should be per complaint, \$222.54; as ordered by Board, \$222.54;
- Jonathan Todd and Monica A. Sapp, 1912 Oak Drive, Moore, OK 73160 for 2007 Real Property MC2 #R0104729; as entered, \$2,692.86; as should be per complaint, \$2,327.28; as ordered by Board, \$2,327.28;
- 32000 Jonathan Todd and Monica A. Sapp, 1912 Oak Drive, Moore, OK 73160 for 2008 Real Property MC2 #R0104729; as entered, \$2,720.94; as should be per complaint, \$2,350.05; as ordered by Board, \$2,350.05;
- 32001 Richard J and Diane K Maples, 13316 Legacy Hill Road, Oklahoma City, OK 73170 for 2008 Real Property OCC2 #R0117173; as entered, \$2,943.11; as should be per complaint, \$2,905.74; as ordered by Board, \$2,905.74;
- 32002 Donald White, 17500 Tecumseh Road, Newalla, OK 74857
 For 2008 Real Property NC70 #R0150706.; as entered, \$460.03; as should be per complaint, \$.00; as ordered by Board, \$.00.

The vote was: Rod Cleveland, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

There being no further business to come before the board, Rod Cleveland moved, seconded by Waldo Blanton, that the meeting be adjourned. The vote was: Rod Cleveland, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.