

TAX ROLL CORRECTION BOARD

MINUTES

DECEMBER 26, 2013

The regularly scheduled meeting of the Cleveland County Tax Rolls Correction Board was called to order at 8:45 a.m. this 26th day of December 2013, in the meeting Room 200 of the County Office Building by Chairman Rusty Sullivan. Linda Atkins, Deputy County Clerk/Secretary, called roll and those present were:

Rusty Sullivan, Chairman
Waldo Blanton, Vice-Chairman
David Tinsley, Member
Linda Atkins, Secretary

Tammy Belinson, County Clerk/Secretary, was absent.

Others present were: Assistant District Attorney Heather Darby, Wanda Jo Gifford-Reid, R. V. Reid, Linda Lankister, Mr. and Mrs. Ralph Sparks, R.S. Dowell and Rudy Khouri.

After the reading of the minutes of the Regular Meeting of November 27, 2013 and there being no additions or corrections, Waldo Blanton moved that the minutes be approved. The motion was seconded by David Tinsley.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes.
Motion carried.

A. Items of Business:

1. Discussion, Consideration, and/or Action on Complaints of Erroneous Assessment and Orders of Correction as follows:

Chairman Sullivan asked Ms. Lankister if she would like to address the Board regarding the following:

No. 33011 – Linda Lankister Properties LLC, 4400 Balmoral Ct, Norman, OK 73072, for 2013, R0037919, NC29.

Ms. Lankister responded that it is very cut and dry.

David Tinsley said this is an exemption for a non-profit agency, and was in the building as of January 1, 2013. He said that his office did not know that, until she brought that to their attention. At that point, they made adjustments. He recommended changing it to “as entered”.

Rusty Sullivan moved, seconded by Waldo Blanton, to approve as follows:

No. 33011 – Linda Lankister Properties LLC, 4400 Balmoral Ct, Norman, OK 73072, for 2013, R0037919, NC29, as Entered, \$3,904.19; as should be per Complaint, \$2,975.90; as ORDERED by Board, \$2,975.90.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes.
Motion carried.

David Tinsley said this building suffered damages in the tornado that went through in Norman hitting the Park near Gray Street. He said that Wanda Jo Gifford-Reid had an engineer come in and so his office made the adjustments for No. 33012 and No. 33013 and asked that his recommendation be accepted as entered.

Rusty Sullivan moved, seconded by Waldo Blanton, that these items be approved as entered:

No. 33012 – Wanda Jo Gifford Living Trust, 426 Piney Oak Drive, Norman, OK 73072, for 2013, R24472, NC29; as Entered, \$2,406.30; as should be per Complaint, \$1,085.10; as Ordered by the Board, \$1,085.10; and

No. 33013 - Wanda Jo Gifford Living Trust, 426 Piney Oak Drive, Norman, OK 73072, for 2012, R24472, NC29; as Entered, \$2,383.72; as should be per Complaint, \$1,074.91; as Ordered by the Board, \$1,074.91.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

David Tinsley said that this is the same as the other ones, for the last few years more Churches are leasing commercial buildings and shopping centers to gather for Church. He added that it is for 2013 and recommended approval.

Rusty Sullivan moved, seconded by Waldo Blanton, to approve as entered:

No. 33014 - CRR&R, Rocky Clark, 3006 S Sunny lane, Moore, OK 73165, for 2013, R146108, MC2; as Entered, \$14,195.07; as Should be per Complaint, \$10,280.23; as Ordered by the Board, \$10,280.23.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

David Tinsley said that no one is here to represent the next item on the agenda. He explained that the purpose of this house was for the use as a rectory. Currently the house is vacant and undergoing remodeling. The Mission is applying for an exemption.

Assistant District Attorney Heather Darby said that they must use it as a rectory to receive the charitable exemption.

Rusty Sullivan moved, seconded by Waldo Blanton, to table this item in order to contact them to find out more information on this.

David Tinsley said that they are not necessarily exempt through ownership alone.

Waldo Blanton said that they could be renting it out.

Rusty Sullivan said that the Board should give them an opportunity to get back with the Board if they are using it for a rectory.

David Tinsley said that it was previously used as a residential property.

Rusty Sullivan moved, seconded by Waldo Blanton, to table further discussion and/or action on the following Complaint of erroneous Assessment and Orders of Correction:

No. 33015 - Our Lady of Lebanon Maronite Mission – Norman Real Estate Trust, 500 Alameda Street, Norman, OK 73071, for 2013, R23227, NC29.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

(Clerk's Note: Regarding **No. 33015** – Mr. Khouri later entered the meeting and the Board rescinded the motion to table and took action. Please refer to Page 7.)

Ralph Sparks said he was here to explain that half of the building is leased out and the other half of the building has no improvements. It has no studs in the wall, no equipment of any kind. He said that one area is considered Suite A and the other is Suite B. He said that he will contact the Assessor's office when it is leased. The assessed value increased from \$7,034.36 to \$9,274.62. David Tinsley said that they did make a change based on the fact that it wasn't finished.

Rusty Sullivan moved, seconded by Waldo Blanton, to approve the new values as entered:

No. 33016 - Advance 1101, LLC, 2129 Reynolds Ct, Norman, OK 73069, for 2013, R0155619, MC2; as Entered, \$9,274.62; as should be Per Complaint, \$6,975.56; as Ordered by Board, \$6,975.56.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

Mr. R. S. Dowell appeared to represent items **No. 33017** through **No. 33025**. David Tinsley said that Mr. Dowell came to see him and they looked at the property and the Assistant District Attorney gave them part of the Constitution and Statute that stated those years before 2013 could not be granted exemptions. He said that only the current year of 2013 is exempt. R. S. Dowell stated that he has told Mr. Tinsley that the county should erect a statue in his honor because he has over paid about \$25,000.00 in the last five years. He said, "I guess if that is what it is, that is what it is. The law is the law."

Chairman Sullivan asked Assistant District Attorney Heather Darby to respond.

Ms. Darby said that the District Attorney's office did some research and found that according to the Statutes and Constitution it prohibits the Assessor's office from going back more than a year to get an exemption. Chairman Sullivan repeated, "The law is the law."

Waldo Blanton moved that an exemption be allowed for 2013 only. The motion was seconded by Rusty Sullivan.

The Complaints of Erroneous Assessment and Orders of Correction are as follows:

No. 33017 - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for **2013**, R43735, NC29; as Entered, \$7,266.99; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

- No. 33018** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2012, R43735, NC29; as Entered, \$7,198.80; as should be per Complaint, \$7,198.80; as Ordered by Board, \$7,198.80;
- No. 33019** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2011, R43735, NC29; as Entered, \$6,937.01; as should be per Complaint, \$6,937.01; as Ordered by Board, \$6,937.01;
- No. 33020** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2010, R43735, NC29; as Entered, \$6,885.26; as should be per Complaint, \$6,885.26; as Ordered by Board, \$6,885.26;
- No. 33021** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2009, R43735, NC29; as Entered, \$6,710.92; as should be per Complaint, \$6,710.92; as Ordered by Board, \$6,710.92;
- No. 33022** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2008, R43735, NC29; as Entered, \$5,493.20; as should be per Complaint, \$5,493.20; as Ordered by Board, \$5,493.20;
- No. 33023** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for **2013**, R24485, NC29; as Entered, \$4,298.56; as should be per Complaint, \$1,848.46; as Ordered by Board, \$1,848.46;
- No. 33024** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2012, R24485, NC29; as Entered, \$4,055.46; as should be per Complaint, \$4,055.46; as Ordered by Board, \$4,055.46;
- No. 33025** - R. S. Dowell, 1816 W Lindsey, Norman, OK 73069, for 2011, R24485, NC29; as Entered, \$3,721.90; as should be per Complaint, \$3,721.90; as Ordered by Board, \$3,721.90.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes.
Motion carried.

Upon the recommendation of County Assessor David Tinsley, Rusty Sullivan moved, seconded by Waldo Blanton, to approve the following Complaints of Erroneous Assessment and Orders of Correction:

- No. 33026** - Anthony and Debra Madden, % Naith Yelton, 1303 S Janeway, Moore, OK 73160, for 2013, for M0098940, MC2; as Entered, \$282.56; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33027** - Danni Dunn and/or Nina Dunn, 711 SW 13th Street, Moore, OK 73160, for 2013, for M0099042, MC2; as Entered, \$31.85; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

- No. 33028** – Bobby M Madden and/or Yvette M Smith, % Melissa Green, 1727 McClaren, Moore, OK 73160, for 2013, M0106266, MC2; as Entered, \$32.54; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33029** – Gloria Ann Niblett, PO Box 274, Newalla, OK 74857-0274, for 2013, M0111755, OJC1; as Entered, \$18.90; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33030** - Michelle Crane, 1800 Cameron, Moore, OK 73160, for 2013, M0163169, MC2; as Entered, \$746.31; as should be per Complaint, \$373.16; as Ordered by Board, \$373.16;
- No. 33031** - James H and Loretta Ann Fields, 15425 S Pennsylvania Ave, Oklahoma City, OK 73170-8712, for 2013, P0080798, SDC2; as Entered, \$93.17; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33032** - Neva Knowles, 12720 SE 141st, Oklahoma City, OK 73165, for 2013, P0082282, SDC2; as Entered, \$9.49; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33033** - Barnes-Adair & Associates PLLC, 510 S Webster Ste A, Norman, OK 73069, for 2013, P0100721, NC29; as Entered, \$56.62; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33034** - Gary E and Ferrell L Mitchusson, 13174 Country Lane, Oklahoma City, OK 73165, for 2013, P0110631, SDC2; as Entered, \$125.24; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33035** – Chad Christopher Gurney, 913 SW 11th Street, Moore, OK 73160, for 2013, R0014233, MC2; as Entered, \$1,253.68; as should be per Complaint, \$141.94; as Ordered by Board, \$141.94;
- No. 33036** - Wallace Horse Park Inc, 14804 S Western, Oklahoma City, OK 73170, for 2013, P0143258, SDC2; as Entered, \$176.00; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33037** - DMX Inc, 3318 Lakemont Blvd, Fort Hill, SC 29708, for 2013, P0146988, NC29; as Entered, \$36.12; as should be per Complaint, \$26.11; as Ordered by Board, \$26.11;
- No. 33038** - Richard Gene Arellano, 1800 Hilltop Circle, Norman, OK 73026-8139, for 2013, P0154627, NC29; as Entered, \$788.03; as should be per Complaint, \$57.29; as Ordered by Board, \$57.29;

- No. 33039** - Oklahoma Tack & Supply, 2300 SW 149th, Oklahoma City, OK 73170, for 2013, P0157905, SDC2; as Entered, \$776.45; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33040** – Michael and Anne Geurin, 15301 Wythe Lane, Newalla, OK 74857, for 2013, P0166585, OC70; as Entered, \$117.21; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33041** – Thomas Aaron and Patricia L Strouhal, 305 SE 7th Circle, Moore, OK 73160, for 2013, R0011367, MC2; as Entered, \$799.48; as should be per Complaint, \$23.66; as Ordered by Board, \$23.66;
- No. 33042** - RCGC, LLC, 917 SW 11th Street, Moore, OK 73160, for 2013, R0014232, MC2; as Entered, \$1,044.12; as should be per Complaint, \$23.66; as Ordered by Board, \$23.66;
- No. 33043** – Billy F Sprayberry and Ok Yun, 916 SE 35th Street, Moore, OK 73160, for 2013, R0014288, MC2; as Entered, \$1,485.12; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33044** – Phil R and Susan M Martin, 712 S Howard Ave, Moore, OK 73160-5334, for 2013, R0019100, MC2; as Entered, \$771.54; as should be per Complaint, \$9.46; as Ordered by Board, \$9.46;
- No. 33045** - Arthur L Jr and Linda Bowsher, 9803 Eyre Circle, Norman, OK 73026, for 2013, R0042147, NC29; as Entered, \$1,178.09; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33046** - Bobby K McGrew, 513 Foreman Ave, Norman, OK 73069-6611, for 2013, R0046567, NC29; as Entered, \$2,276.97; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33047** - Paul E and G Sue Nickel, 2641 SW 97th Street, Oklahoma City, OK 73159, for 2013, R0064111, OCC2; as Entered, \$1,417.53; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33048** - Robert D and Alice C Root, 11000 Rock Creek, Norman, OK 73026-8150, for 2013, R0068026, SD29; as Entered, \$1,814.75; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33049** - Carol Pattillo, 8451 120th Street, Noble, OK 73068-5703, for 2013, R0069426, SD40; as Entered, \$850.39; as should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 33050** - Donald D Geddes, 20501 Linda Lane, McLoud, OK 74851, for 2013, R0075648, SD70; as Entered, \$2,016.56; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33051 - Gordon R Wilkinson, 21228 Judy Circle, McLoud, OK 74851, for 2013, R0075952, SD70; as Entered, \$881.68; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33052 - Holmes Family Rev Trust, Michael Kent and Brenda Guyleen Holmes, 10725 Waterside Drive, Oklahoma City, OK 73170, for 2013, R0088665, OCC2; as Entered, \$5,483.11; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33053 – Ronald D and Trina L Perez-Guerra, 1311 SW 22nd, Moore, OK 73170, for 2013, R0089317, MC2; as Entered, \$1,615.80; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33054 - Thelma Bloomfield L-Rev-Trust, Pamela K Kloiber, Co-Trustee, 12409 Lorien Way, Oklahoma City, OK 73170, for 2013, R0092427, SD29; as Entered, \$219.54; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33055 - William Curtis and Tammy Gayle Caulder, 11820 Price Drive, Oklahoma City, OK 73160, for 2013, R0093809, OCC2; as Entered, \$1,787.46; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33056 - Michael T and Antoinette M Barnes, 4251 Swift Ave SW, Port Orchard, WA 98367, for 2013, R0099798, MC2; as Entered, \$1,857.47; as should be per Complaint, \$1,042.28; as Ordered by Board, \$1,042.28; and

No. 33057 - Renovest, LLC, % Michael J Berryman, 12024 Stonemill, Oklahoma City, OK 73135, for 2013, R0099832, MC2; as Entered, \$2,004.90; as should be per Complaint, \$1,116.00; as Ordered by Board, \$1,116.00.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

Upon the recommendation of David Tinsley, Rusty Sullivan moved, seconded by Waldo Blanton, that the Complaint of Erroneous Assessment and Orders of Correction be approved as follows:

No. 33058 - Jimmy Ray and Henrietta Jean Bayles, 5315 72nd Ave NE, Norman, OK 73026, for 2013, R0132301, SD29; as Entered, \$651.58; as should be per Complaint, \$.00; as Ordered by Board, \$.00.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

At this point, Rudy Khouri appeared for No. 33015. Chairman Sullivan explained that the Board had moved to table that item and he stated that he withdraws his motion to table. Waldo Blanton withdrew his second.

Rudy Khouri said that the reason they are asking for a tax exemption on this property is because the Church owns the house for use as a rectory for the priest.

Chairman Sullivan asked what the status of the home is now.

Mr. Khouri said that remodeling is in the process.

David Tinsley presented this question to the Board for consideration; if remodeling is going on with the house should it be tax exempt.

Mr. Khouri said that the property was purchased at the beginning of the year, but he didn't know the exact date. He said that it has sat vacant all this time. The remodel started about a month and a half ago.

After a brief discussion, Assistant District Attorney Heather Darby stated that she will check into the legalities of the application for tax exemption. David Tinsley recommended that Mr. Khouri pay one-half of the taxes, pending the District Attorney's Office decision for an adjustment to the correct amount. A reimbursement will be given, if the decision is that it is tax exempt. Mr. Khouri said that is agreeable with him.

Upon the recommendation of County Assessor David Tinsley, Rusty Sullivan moved to approve the exemption with it hinging on what is found out legally on this piece of property and that it is adjusted from that point.

The motion was seconded by Waldo Blanton.

No. 33015 - Our Lady of Lebanon Maronite Mission, Norman Real Estate Trust, 500 Alameda Street, Norman, OK 73071, for 2013, R23227, NC29; as entered, \$1,622.89; as should be per Complaint, \$.00; as Ordered by Board, \$.00.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes. Motion carried.

(Clerk's Note: Based upon the legal opinion rendered on January 3, 2014, by Assistant District Attorney Heather Darby, it was determined that No. 33015, Our Lady of Lebanon Maronite Mission did qualify for tax exemption.)

Upon the recommendation of David Tinsley, Waldo Blanton moved that the Complaints of Erroneous Assessment and Orders of Correction be approved as follows:

No. 33059 - Terry Edward and Carla Marie Fidler, 12105 67th Street, Lexington, OK 73051-9354, for 2013, R0132851, SD57; as Entered, \$199.38; as should be per Complaint, \$60.60; as Ordered by Board, \$60.60;

No. 33060 - Dewane M and Susan D Gibson, 13500 S Hiwassee Road, Oklahoma City, OK 73165-7648, for 2013, R0137323, OCC2; as Entered, \$2,501.55; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33061 - PVL, LLC, 426 NW 5th Street, Oklahoma City, OK 73102, for 2013, R0143460, MC2; as Entered, \$2,116.83; as should be per Complaint, \$1,144.61; as Ordered by Board, \$1,144.61;

No. 33062 - Denise Loveless M-Trust, Denise Loveless, Trustee, 4400 SW 21st Street, Oklahoma City, OK 73108-1747, for 2013, R0154618, OCC2; as Entered, \$6,317.94; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33063 - Bill and Mary Elston, 3204 SW 141st Street, Oklahoma City, OK 73170, for 2013, R0156817, OCC2; as Entered, \$3,365.14; as should be per Complaint, \$.00; as Ordered by Board, \$.00;

No. 33064 - GT Development, LLC, PO Box 7027, Moore, OK 73153, for 2013, R0163502, MC2; as Entered, \$1,235.82; as should be per Complaint, \$51.92; as Ordered by Board, \$51.92;

No. 33065 – Richard A Higgins, 123 NE 3rd Street, Moore, OK 73160, for 2013, R0163625, MC2; as Entered, \$198.08; as should be per Complaint, \$.00; as Ordered by Board, \$.00; and

No. 33066 – Gary Mark Stansell, 6450 Post Oak, Noble, OK 73068, for 2013, R0071231, SD40; as Entered, \$427.02; as should be per Complaint, \$60.48; as Ordered by Board, \$60.48.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes.
Motion carried.

B. There was no **new business** to come before the Board for discussion.

C. No **Board Members Discussion** was had about County Business.

D. There were no **comments** from the **Public**.

E. There being no further business to come before the Board, Waldo Blanton moved that the meeting be **adjourned** at 9:15 a.m. The motion was seconded by David Tinsley.

The vote was: Rusty Sullivan, yes; Waldo Blanton, yes; David Tinsley, yes.
Motion carried.

(Clerk's note: Agenda was posted on December 13, 2013 at 12:04 pm.)