



## TAX ROLL CORRECTION BOARD

### MINUTES

**MAY 31, 2018**

The regularly scheduled meeting of the Cleveland County Tax Roll Correction Board was called to order at 9:00 a.m. this 31st day of May 2018 in meeting Room 200 of the Cleveland County Office Building by Chairman Darry Stacy. Tammy Belinson, County Clerk/Secretary, called roll and those present were:

Darry Stacy, Chairman  
Larry Heikkila, Vice-Chairman  
Douglas Warr, Member  
Tammy Belinson, Secretary

**Others present were:** Assistant District Attorney Heather Darby, Daniel Thatcher, Janis Allen, Annette Rosenfelt, Sheppard F. Miers, Jr., E. DeAnn Eaton and Dan Chavez.

After the reading of the minutes of the Regular Meeting of April 26, 2018 and there being no additions or corrections, Larry Heikkila moved that the minutes be approved. Douglas Warr seconded the motion.

The vote was: Darry Stacy, abstain; Larry Heikkila, yes; Douglas Warr, yes.  
Motion carried.

#### **A. Items of Business:**

**1. Action on Complaints of Erroneous Assessment and Orders of Correction**  
as follows:

Douglas Warr moved, seconded by Larry Heikkila, to **approve** as submitted on the following **Complaints of Erroneous Assessment and Orders of Correction**, No. 34840 through No. 34875, minus No. 34872 through No. 34874 which was taken separately:

No. 34840 – In To You Salon & Med Spa, % Sharon Larsen, 105 Terrace Drive, Pauls Valley, OK 73075, for 2016, #P0169684, MC2; as Entered, \$558.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34841 – In To You Salon & Med Spa % Sharon Larsen, 105 Terrace Drive, Pauls Valley, OK 73075, for 2017, #P0169684, MC2; as Entered, \$416.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34842 – SBA Steel II LLC, 8051 Congress Ave, Boca Raton, FL 33487-1307, for 2017, #P0161395, NC29; as Entered, \$320.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34843 – Joyce M McVay, 818 St George Circle, Moore, OK 73160, for 2017, #14900, MC2; as Entered, \$1,379.00; as Should be Per Complaint, \$116.00; as ORDERED by the Board, \$116.00.

No. 34844 – Gloria A Ledet, 10004 Henderson Drive, Oklahoma City, OK 73139, for 2017, #55323, OCC2; as Entered, \$1,890.00; as Should be Per Complaint, \$1,763.00; as ORDERED by the Board, \$1,763.00.

No. 34845 – Rock Creek Shopping Center, LLC, 221 48<sup>th</sup> Ave NW, Norman, OK 73072, for 2017, #160599, NC29; as Entered, \$7,191.00; as Should be Per Complaint, \$5,753.00; as ORDERED by the Board, \$5,753.00.

No. 34846 – Harold & Mary Ferguson, 7090 156<sup>th</sup> Street, Noble, OK 73068, for 2017, #M0171603, 40CC; as Entered, \$51.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34847 – David Moore, 801 S Sunnyslane Bldg B, Moore, OK 73160, for 2017, #M0079661, MC2; as Entered, \$64.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34848 – Vanderbilt Mortgage, P O Box 4398, Maryville, TN 37802, for 2017, M0167495, SDC2; as Entered, \$968.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34849 – J & F Mobile Homes, P O Box 231, Madill, OK 73446, for #M0154281, 40CC; as Entered, \$419.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34850 – Smilze Hair Deziign, 1640 24<sup>th</sup> Ave SE, Norman, OK 73071, for 2016, P0143013, NC29; as Entered, \$15.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34851 – Jason N Trammell, 812 SE 8<sup>th</sup> Street, Moore, OK 73160, for 2013, #R0009412, MC2; as Entered, \$1,228.26; as Should be Per Complaint, \$142.00; as ORDERED by the Board, \$142.00.

- No. 34852 – Jason N Trammell, 812 SE 8<sup>th</sup> Street, Moore, OK 73160, for 2014, #R0009412, MC2; as Entered, \$1,233.14; as Should be Per Complaint, \$143.00; as ORDERED by the Board, \$143.00.
- No. 34853 - Jason N Trammell, 812 SE 8<sup>th</sup> Street, Moore, OK 73160, for 2015, #R0009412, MC2; as Entered, \$1,209.51; as Should be Per Complaint, \$146.00; as ORDERED by the Board, \$146.00.
- No. 34854 – Ricky Edward & Audrey Jean Kelly, 712 NE 20<sup>th</sup> Street, Moore, OK 73160, for 2017, #R0088843, MC2; as Entered, \$2,143.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.
- No. 34855 – Zipp Dog LLC, 603 W Independence Street, Shawnee, OK 74804-4310, for 2017, #P0173201, NC29; as Entered, \$484.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.
- No. 34856 – Shelby Tience Adcock II, 6340 Carling Street, Norman, OK 73071, for 2017, #78373, SDC2; as Entered, \$3,369.00; as Should be Per Complaint, \$3,257.00; as ORDERED by the Board, \$3,257.00.
- No. 34857 – MTK Properties LLC, 4320 Canaan Creek Road, Edmond, OK 73034, for 2017, #104497, MC2; as Entered, \$12,051.00; as Should be Per Complaint, \$5,200.00; as ORDERED by the Board, \$5,200.00.
- No. 34858 – Sharilyn McNamar, 2133 NE 13<sup>th</sup> Street, Moore, OK 73160, for 2015, #96522, MC2; as Entered, \$1,939.71; as Should be Per Complaint, \$1,787.00; as ORDERED by the Board, \$1,787.00.
- No. 34859 - Sharilyn McNamar, 2133 NE 13<sup>th</sup> Street, Moore, OK 73160, for 2016, #96522, MC2; as Entered, \$2,229.00; as Should be Per Complaint, \$2,038.00; as ORDERED by the Board, \$2,038.00.
- No. 34860 - Sharilyn McNamar, 2133 NE 13<sup>th</sup> Street, Moore, OK 73160, for 2017, #96522, MC2; as Entered, \$2,213.00; as Should be Per Complaint, \$2,086.00; as ORDERED by the Board, \$2,086.00.
- No. 34861 – Winford H & Rugena G Lemons, 1570 W Palmer Road, Sulphur, OK 73086, for 2017, #P0154526, SD70; as Entered, \$1.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

- No. 34862 – Yes Homesales Exp LLC, 1900 16<sup>th</sup> Street Ste 950, Denver, CO 80202, for 2017, #M0157953, SDC2; as Entered, \$40.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.
- No. 34863 – Paula J Infanti, 15000 S Harrah Road, Newalla, OK 74857, for 2017, #75991, SD70; as Entered, \$1,869.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.
- No. 34864 – Alan K & Tama L Hales, 1300 Skyler Way, Norman, OK 73072, for 2015, #162292, NC29; as Entered, \$3,096.85; as Should be Per Complaint, \$2,844.79; as ORDERED by the Board, \$2,844.79.
- No. 34865 – Alan K & Tama L Hales, 1300 Skyler Way, Norman, OK 73072, for 2016, #162292, NC29; as Entered, \$3,193.00; as Should be Per Complaint, \$2,909.00; as ORDERED by the Board, \$2,909.00.
- No. 34866 – Alan K & Tama L Hales, 1300 Skyler Way, Norman, OK 73072, for 2017, #162292, NC29; as Entered, \$3,141.00; as Should be Per Complaint, \$2,838.00; as ORDERED by the Board, \$2,838.00.
- No. 34867 – Catrina K M Colquitt, 17001 Winding Creek Drive, Newalla, OK 74857-1326, for 2014, #R0001232, 70FD; as Entered, \$1,140.45; as Should be Per Complaint, \$291.48; as ORDERED by the Board, \$291.48.
- No. 34868 – Catrina K M Colquitt, 17001 Winding Creek Drive, Newalla, OK 74857-1326, for 2015, #R0001232, 70FD; as Entered, \$291.48; as Should be Per Complaint, \$263.74; as ORDERED by the Board, \$263.74.
- No. 34869 – Catrina K M Colquitt, 17001 Winding Creek Drive, Newalla, OK 74857-1326, for 2016, #R0001232, 70FD; as Entered, \$298.00; as Should be Per Complaint, \$269.00; as ORDERED by the Board, \$269.00.
- No. 34870 - Catrina K M Colquitt, 17001 Winding Creek Drive, Newalla, OK 74857-1326, for 2017, #R0001232, 70FD; as Entered, \$342.00; as Should be Per Complaint, \$309.00; as ORDERED by the Board, \$309.00.
- No. 34871 – Women & Childrens Law Center, c/o Lynn Loftis, 1414 SW 89<sup>th</sup>, Unit Ste A, Oklahoma City, OK 73159, for 2017, #P0144065,

OCC2; as Entered, \$224.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

No. 34875 – Trails Office Park, LLC, 221 48<sup>th</sup> Ave NW, Norman, OK 73072, for 2017, #R0046751, NC29; as Entered, \$14,633.00; as Should be Per Complaint, \$10,363.00; as ORDERED by the Board, \$10,363.00.

The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes. Motion carried.

Chairman Stacy called for discussion and/or action on **Item No. 34874**. Douglas Warr moved, seconded by Larry Heikkila, to **approve** as submitted on the following **Complaint of Erroneous Assessment and Order of Correction, No. 34874**:

No. 34874 – Sommerset Neighborhood, Incorporated and Sommerset Neighborhood LLC, Owner's contact information is: 10701 Montgomery Blvd, NE, Suite F, Albuquerque, NM 81711, The principal contact for the owner is Andre K. Hawkins, CPA, at the same address; for 2017, #R0054028, OCC2; as Entered, \$168,328.00; as Should be Per Complaint, \$.00; as ORDERED by the Board, \$.00.

The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes. Motion carried.

Chairman Stacy called for discussion and/or action on **Items No. 34872 and No. 34873**.

Douglas Warr moved, seconded by Larry Heikkila, to **deny** and leave as is on the Tax Rolls for the following **Complaints of Erroneous Assessment and Orders of Correction, No. 34872 and No. 34873**:

No. 34872 – Sommerset Neighborhood, Incorporated and Sommerset Neighborhood LLC, Owner's contact information is: 10701 Montgomery Blvd, NE, Suite F, Albuquerque, NM 81711; The principal contact for the owner is Andre K. Hawkins, CPA, at the same address; for 2015, #R0054028, OCC2; as Entered, \$76,118.13; as Should be Per Complaint, \$76,118.13; as ORDERED by the Board, \$76,118.13; and

No. 34873 – Sommerset Neighborhood, Incorporated and Sommerset Neighborhood LLC, Owner's contact information is: 10701 Montgomery Blvd, NE, Suite F, Albuquerque, NM 81711, the principal contact for the owner is Andre K. Hawkins, CPA, at the same address; for 2016, #R0054028, OCC2; as Entered, \$170,051.00; as Should be Per Complaint, \$170,051.00; as ORDERED by the Board, \$170,051.00.

Douglas Warr said that the reason for denial is based on the following:

"Constitution, Article 10 SECTION 22A Ad valorem tax exemption – Prohibition on filing for years prior to original application.

No person, firm, corporation or other legal entity shall be allowed to file for any ad valorem tax exemption provided for in Article X of the Oklahoma Constitution, for any year or years prior to the person, firm, corporation or legal entity filing their original application for said exemption with the county assessor. Eligibility for the applicable exemption shall be

established as required by law. The Legislature may pass any additional laws that may be required to implement the provisions of this section.”

Sheppard F. Miers, Jr., Attorney at Law in Tulsa, Oklahoma, stated that he is assisting the taxpayer in this matter. He learned about this and filed these applications for relief for correction to exemption that the taxpayer under the Constitution or the state law deserves. The provision that Mr. Warr is referring to suggests that a look back to modify the tax rolls or grant an exemption at least in doing that in regards to filing an application is questionable and subject to question. He is of the opinion that it is permissible to question both ways because there are different interpretations and without studying this aspect of it there is no contesting as proposed here today.

Chairman Stacy thanked Mr. Miers for his brief statement.

Mr. Miers said he needs more information or testing, because he always connected property tax exemption with Homestead Exemption and to applications being filed.

Chairman Stacy said, “We are certainly not in opposition of your due process and working through this in determining what the legal outcome is on this. At least in my opinion at this point, I will go ahead with the recommendations made in the motion. If you want to pursue further you have every right to do that. I actually encourage you to do that.”

Mr. Miers said, “I understand and I appreciate that.”

Chairman Stacy said, “All right, thank you. Anything else?”

Mr. Miers introduced E. DeAnn Eaton, CEO Sommerset, to the Board.

Ms. Eaton thanked the Board for the exemption for 2017 and for the opportunity to go back and address the prior years. It is their mission to improve the lives of people they serve.

Chairman Stacy expressed his gratitude for her dedication to others.

The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.  
Motion carried.

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

**C.** No **Board Members** discussion about County Business at this time.

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

**E.** There being no further business to come before the Board, Larry Heikkila moved that the meeting be **adjourned** at 9:12 a.m. The motion was seconded by Douglas Warr.  
The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.  
Motion carried.

(Clerk's Note: Agenda was posted on May 29, 2018 @ 3:40 PM.)

BOARD OF TAX ROLL CORRECTION  
CLEVELAND COUNTY, OKLAHOMA



Chairman Darryl Stacy

ATTEST:



Tammy Belinson, County Clerk and Secretary to the Board

Minutes Prepared by:

  
Deputy County Clerk