



## Official Minutes Payne County Board of Equalization

The Payne County Board of Equalization met in a special meeting of the board in suite 200, at 9:00 a.m. on **May 7th, 2020**, at the Payne County Administration Building located in Stillwater, Oklahoma.

**Chairman called the meeting to order:** Chairman Wedel called the meeting to order at 9:00 a.m.

**The following members were present:** Randy Wedel-Chairman, David Sasser-Vice Chairman, Becky Teague-Member, Glenna Craig- County Clerk. Also, in Attendance James Cowan-Assessor, protestors, and office staff.

**Approval of minutes of the previous meeting of the board:** Clerk's office presented the minutes of the previous meeting for approval. Motion by Sasser to approve minutes as presented, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

### **Report from Payne County Assessor:**

- **2019 Real and Personal Valuations**
- **2019 Homestead Exemptions**
- **2019 Exempt Manufacturing Applications**
- **2019 Freeze Double Homestead Applications**
- **2019 Veterans Exemption**

Cowan presented a revised report to the board. Motion to accept the revised report as presented by Sasser, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

**Set Formal Protest hearing dates:** Craig stated that the date set by the board of June 25<sup>th</sup>, 2020 needs to be changed. That is in-person voting for the primary election. The board agreed to change this date to June 24<sup>th</sup> at 9:00 a.m. Motion by Sasser to change the hearing date from the 25<sup>th</sup> to the 24<sup>th</sup>, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

**Hear protests filed with the County Clerk and Secretary of the Board:** *The board was presented with protest 1-2020 filed by Mr. James Wallace-property number 00000-19N06E-33C501:* Mr. Wallace attended in-person. Chairman Wedel explained to Mr. Wallace how the proceedings are handled. Mr. Wallace understood. The Board requested Mr. Wallace to present his facts. Mr. Wallace stated that his taxes has risen each year on his barn with living quarters. Mr. Wallace has done all of the work on the building and does not understand the increase. The board asked Mr. Wallace specific questions about the buildings, structures, etc. currently on the property. The board reviewed all of the receipts and information that Mr. Wallace gave them to show the value of his building. Mr. Wallace is upset with the continued jump in assessment of his property. Mr. Wallace has 160 acres. The board requested that Assessor Cowan present at this time and told Mr. Wallace they will come back to him. James Cowan, Payne County Assessor gave information to the board in regard to how the property was set for value. Cowan stated that during the informal protest his office changed the value from \$176,181.00 to \$160,998.00. Cowan stated that the property except 3.6 acres is on ag value. The Assessor's office said that they appraised the buildings according to Marshall and Swift. Cowan stated that during this time the millage increased because of Yale Schools passing a recent bond election. Cowan went threw each figure with the board and Mr. Wallace. The board discussed with Mr. Wallace how the taxes are figured, what percentage of his taxes goes to each government entity, and that each year they could change based on the school millage rate. Wedel asked the appraised value, Cowan stated \$160,998.00 which includes the land of 160 acres on ag rate, and the buildings. Motion by Sasser to uphold the Assessor's valuation, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

*The board was presented with protest 2-2020 filed by Mr. Daniel Shepherd-property number 600080091 Residence Inn:* The board called Mr. Daniel Shepherd and heard his protest via teleconference. Shepherd asked the board if they could review the Residence Inn first #600080091 as he felt it would go quickly. Shepherd stated he was the representative for the properties and had phone calls with the Payne County Assessor's Office regarding this property. Shepherd received an email from Cowan this morning and felt it could be dealt with rather quickly. Shepherd will not be disagreeing with what Cowan adjusted the value to which is \$5,366,090. Wedel inquired with Shepherd if the taxpayer agreed with that value and he stated yes. Motion

by Teague to adjust that value to \$5,366,090, second by Sasser. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

The board was presented with protest 3-2020 filed by Mr. Daniel Shepherd-property number 600045517 McAlisters: Shepherd stated he also had an informal appeal on this property. This property sold for \$2,637,000 in 2018 and typically when there is a sale in Oklahoma then typically that is what the Assessors must list the value at what the property sold for. Shepherd stated the issue with this particular property is that it is a restaurant. Shepherd has tried to convey to his clients that the Assessor cannot take into consideration what may be going on around us like the COVID19 pandemic. Shepherd said his clients wanted him to appeal to the board to give them the rights to litigate should they chose to do so. Motion by Sasser to approve the Assessor's value at \$2,666,930, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

The board was presented with protest 4-2020 filed by Mr. Daniel Shepherd-property number 600007321 Mockingbird Estates: Shepherd stated the client had sent this property to him to present. They are requesting a value evaluation. Jason Gomez from the Assessor's Office presented his information stating as well as vital values with the price of this property originally at \$8,105,015 and adjusted down to \$6,506,947 due to incorrect sq. footage then changed to \$7,423,897 in April of 2020 at a final review of a verified sq. footage. Motion by Sasser to uphold the Assessors value to \$7,423,897, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

**Hear tabled protests for discussion and possible action:** None presented on this date.

**Adjournment:** Motion by Sasser to adjourn, second by Teague. Roll Call Vote: Teague-Yes, Sasser-Yes, Wedel-Yes.

**Minutes of the Board attested to**

By \_\_\_\_\_  
Glenna Craig, Payne County Clerk  
Seal of office

**Approved by the Excise Board**

On the \_\_\_\_\_ day of \_\_\_\_\_ 2020

Chairman \_\_\_\_\_

Vice-Chairman \_\_\_\_\_

Member \_\_\_\_\_