



## Official Minutes of PAYNE COUNTY Board of Equalization

The Payne County Board of Equalization met in a Special meeting of the Board in Suite 200, at 9:30 a.m. on **June 24, 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 9:30 a.m.

**The following members were present:** Randy Wedel-Chairman, David Sasser-Vice Chairman, Becky Teague-Member, Glenna Craig-County Clerk and Secretary of the board.

**AGENDA OF THE BOARD: Secretary will call roll of members:**

**CHAIRMAN WILL CALL THE MEETING TO ORDER.**

**Discussion/possible action by the board on the following agenda items:**

**Approve minutes of the previous meeting of the board:** Motion by Sasser to approve the minutes as presented, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

**Consideration of objections and motions to quash subpoenas previously issued by the board and the scope of the subpoenas:** Wedel addressed the audience and asked everyone to please not talk over everyone as we have a court reporter present today so let's not make her job any harder. Wedel stated none of the board were attorneys and have simply chosen to serve in their positions. Wedel inquired with Barto, ADA to please walk the board through their options today as they move forward with protests. Barto reviewed where the board currently was and what their authorities were today also explaining the process of the subpoenas.

**Hear protests filed with the County Clerk and Secretary of the Board:** Matt Tisdale spoke and reviewed why he felt the Assessor had the right to subpoenas these records they are asking for. Tisdale discussed the freeport exemptions and whether they qualify for that stating it was their duty to prove that they qualify for the exemptions. It is not the Assessors job it is the taxpayer's job to prove under the law that they qualify for the exemptions.

Craig stated that she had not received a quash of the subpoena with Shell Trading, confirming that with Wright.

Bill Elias inquired on which office issued the subpoenas, Wedel stated that the Board of Equalization issued those. Wedel stated that this board did meet in a formal meeting discussing their authority and listened to the council of the ADA Lowell Barto. Barto agreed that this board did have the authority to issue those subpoenas to request records to determine whether freeport exemption is met or not.

Elias stated that he had issues with the drafting of the subpoenas stating that it reads that the taxpayer is to submit all records and felt that the subpoenas were so depth that it is more along the lines of the District Courts. Elias presented a comparison of the board's subpoenas to an assessor discovery requests. Elias stated what they noticed was that these subpoenas have essentially been lifted almost word for word from the District Court discovery subpoenas that have been served on behalf of the Assessor's council which includes the District Attorney's Office in the pending 2019 District Court cases. Elias stated that this board is requesting a lot of documents, contracts, and agreements. Elias felt that this board proceeding had been changed to a District Court lawsuit with District Court law of discovery. Elias questions the propriety with these subpoenas.

Sasser addressed Elias stating for him personally it is trying to get more information in previous cases and past years Sasser didn't feel that he had enough information to make an informed decision. With that the board was left with either granting the freeport exemption or denying it and going with the Assessor. In fairness to the taxpayer in the past he voted to grant the freeport exemption knowing that that would probably go to litigation. At this point I feel like we are asking you to provide us more information to make that decision and to justify that and as was pointed out that responsibility lies with the taxpayer. If you are unwilling to provide us with information whatever that is for this board to evaluate then I feel as though I do not have any other alternative but to deny it and go with the Assessor. Sasser further stated he was trying to help them and simply gather information to justify your freeport exemption but if you are not willing to do that how can I do that.

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Elias replied that he appreciated that, but he felt that these subpoenas were requesting lengthy documentation that was more suitable for District Courts.

Teague agreed with Sasser she too needed to see the proof that it does qualify for freeport exemptions. Teague stated that is what they were all trying to do.

Wedel inquired with Elias if it was his opinion that we as a board due to the nature of how the subpoenas were written and their common ally with what was issued with the cases that have been filed in district court that in dealing with our legal counsel that we have violated the statute. Elias does have those concerns but understands that the Board does work hard to be independent and fair. Elias states that at the end of the day the taxpayer can still appeal and go to district court.

Discussion continued with the board and the audience on how these proceedings could run differently if more information was provided or if there was a better way of coming to an agreement with the decisions on freeport exemptions.

Tisdale felt that this board was not wasting their time, every case we get into is helpful.

Assessor Cowan compared this exemption to Homestead Exemption, if his office does not receive the information, he needs to grant the exemption then it is not given. The board also discussed that in the past when the Assessor and the taxpayer might be able to find a common ground and avoid litigation that is always a plus.

Any documents also provided to the Board would also be kept confidential and would not fall under the Open Records Act according to Statutes. Wedel inquired on there being common ground or particular forms or documents that would be helpful in exchanging in order to come to a settlement. Tisdale stated yes that there are documents and if that could be done then yes, they would be willing to visit that.

Sasser did inquire with Wright asking him if he did bring documentation today in regard to the subpoena. Wright stated yes, he did bring what was asked and that the bulk of that documentation was contracts and agreements.

Cowan suggested tabling Shell Trading today and giving Wright and Cowan a chance to discuss everything and then report back on July 6<sup>th</sup>. Wright suggested going to recess and allowing Cowan and him, to discuss and come back with more information to the Board whether or not they can come to an agreement or not. The board also discussed what type of documentation the Assessor would need to aid in making a decision.

Barto wanted to clarify and go over open records and open meeting and that is wasn't the same thing so use due diligence in protecting the confidentiality of the taxpayer.

**Recess:** Motion by Teague to recess until 11:45 am, second by Sasser. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

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

Tisdale reported that they did agree that Wright would bring other documents and place documents in order. There is progress being made. They plan to get back together and visit by July 6<sup>th</sup> but then plan to return back here to the BOE by July 30<sup>th</sup>. Wedel inquired with Tisdale as to what documents were needed to help in making decisions. Tisdale said there was not a list of documents he could list off today. Wedel just wanted to know if there was a list of documents to for sure provide to the BOE in order to help them in making their decisions. Wedel confirmed some of the few documents that would be relevant in helping them make decisions on freeport exemptions like shipper status reports, shipper statements and monthly accounting of the oil

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movement. Wedel wanted to define the subpoena and understand what exactly they need to be asking for in helping to make decisions on freeport exemptions.

Elias agreed to get with their taxpayers and per their recommendations ask them to provide and get with the Assessor and his council before coming back to the BOE.

Motion by Teague to table item number 2 (two) on the agenda until the next meeting on July 6<sup>th</sup> at 1:30pm, second by Sasser. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

Scott Wright with Shell Trading is requesting that the board table his two (2) protests until July 30<sup>th</sup>. Motion by Teague, second by Sasser. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

The board was addressed in regard to BP Oil and discussion of the percentages that BP was requesting their exemptions. Handouts were provided to the board as BP Oil presented. Cowan did request other information from BP Oil that he is requesting from the others.

It was asked of the board what other information is the board looking for. Teague stated that she wasn't sure what exact information that they were needing. Teague stated you know better what we need then we would know. Sasser stated if they could work with the Assessor all that they can, they will do the best they can to come up with the best decision for Payne County.

Motion by Sasser to continue and table BP Oil until July 30<sup>th</sup> unless brought to the board at another meeting before, second by Teague. Roll Call Vote: Sasser-Yes, Teague-Yes, Wedel-Yes.

Wedel requested the following be tabled until July 30<sup>th</sup>, Mercuria, Sun Corp Energy, Plains Marketing, Title Energy and MV Purchasing. Motion by Sasser, 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 Teague to adjourn, second by Sasser. Roll Call Vote: Sasser-Yes, Teague-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 \_\_\_\_\_ 2019

Chairman \_\_\_\_\_

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

Member \_\_\_\_\_