



**Official Minutes of the  
PAYNE COUNTY  
Board of Tax Roll Corrections-2019**

The Payne County Board of Tax Roll Corrections met in a Special meeting of the Board in Suite 200 at 10:00a.m. on **February 1, 2019** at the Payne County Administration Building located in Stillwater, Oklahoma.

**Chairman called the meeting to order:** Chairman Reding called the meeting to order at 10:00 a.m.

**The following members were present:** Chris Reding-Chairman, Randy Wedel-Vice-Chairman, James Cowan- Assessor/member, Glenna Craig-County Clerk and Secretary of the board. Also, in attendance A.D.A. Lowell Barto, and members of the public.

**Approval of minutes of the previous meeting of the board:** Craig presented the minutes of the previous meeting to the board for approval. Motion by Cowan to approve the minutes as presented, second by Wedel. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes.

**Discussion/Possible Action complaint of erroneous assessment-Tuebner Parking, L.L.C.** Mr. Russ Tuebner was present with his attorney's. Andy Lester and Courtney Powell. Mr. Lester presented to the board. Mr. Lester brings up several issues. The first of which, Tuebner Parking L.L.C. was not given proper notice. This notice is statutory, and they were not given their due process rights. They have been in contact with A.D.A. Lowell Barto. Mr. Lester feels that should end the discussion, but he said there is another issue that is equally as important, his client does not own the property, and they have an affidavit signed by City Attorney John Dorman stating that fact. Mr. Lester read the affidavit to the board. Mr. Lester stated that he is aware this came to the Assessor's attention because of a mortgage filed. The assignment of mortgage had an error. His client does not own the property, and therefore this should be corrected. Wedel asked Barto for direction. Barto quoted Title 68, 2844. Barto stated that the notice was not given under this statute. That the proper board to hear this is the Board of Equalization, and that board has adjourned. There is no way to bring it before that board this year, and until the tax payer can be heard by the Board of Equalization, then this can not be done until next year. The taxpayer has the right to appeal. Cowan stated that he sent the notice under Title 68, 2843 that states you must give 10 days' notice to the property owner. The Assessor waited more than 10 days before submitting to the Treasurer. Mr. Lester says he has a right to get notice before this is put on the tax roll. They did not get the proper notice. Wedel stated the first thing to deal with is the issue of notice. Cowan stated or ownership. The tax was charged against the improvements on a leased land. This is improvement's on leased land. Wedel asked Russ Tuebner how the parking garage got on city property. Mr. Tuebner did not know the relevance. Mr. Tuebner stated that Tuebner Parking L.L.C. is a single purpose entity that's only purpose is to hold the lease on the constructed parking garage. Tuebner L.L.C. is not a not for profit. Barto stated that 2843 is a statute that address failing to put on your property rendition all of your personal property, that is not the omitted property statute which is 2844. Have to give notice and a right to a hearing to the taxpayer. Barto stated this should have been addressed under 2844 and should be heard by the Board of Equalization for the current year, not previous years. The notice mailed to the taxpayer did not give information on how to protest and be heard. Mr. Lester read the notice sent to the board. Cowan was not aware that there was not any information on this correspondence that had information on hearings. This is a State Auditor form which does not include that language. Wedel stated that if the boards attorney is telling them proper notice was not given, then the board needs to follow that advice. Motion by Wedel to deny the Assessors assessment for property tax based on his failure to follow the statutory procedure to add omitted property, second by Cowan. The board discussed the motion. This is an action of failure of notice, not the property taxation of the property. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes.

**Discussion/Possible Action Erroneous Assessments presented by Assessor James Cowan:** The following Erroneous Assessments were presented by James Cowan, Assessor. Cowan explained the erroneous assessments to the board.

Account	Year	Owner	Note	Tax Change
600053364	2017	Johnson, Greg	Personal property assessed in wron school district	(\$4.00)
600053364	2018	Johnson, Greg	Personal property assessed in wron school district	(\$8.00)
600098141	2018	McKinney, James III	Personal property rendered in Lincoln County	(\$655.00)
600051562	2018	Stillwater Designs & Audio	Incorrect assessed value was rolled forward	(\$2,970.00)
600088196	2018	Danel's Den RV and Campground	Number and type of RV spots not described correctly	(\$668.00)
600088196	2017	Danel's Den RV and Campground	Number and type of RV spots not described correctly	(\$669.00)
600058213	2018	Houston, Thomas & Rhonda G	Cap Removed in error after family transaction	(\$796.00)
600003870	2018	Thompson, Bobby G & Karen et al	Property belong to Stillwater Schools removed from appraisal	(\$718.00)
600004714	2018	Lile, Billie Joe & Patsy Onita	Cap removed in error	(\$413.00)
600056006	2018	Ebert, T Michael & Carolyn G	Cap and Homestead removed in error	(\$195.00)

After discussion motion to approve by Wedel, second by Cowan. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes.

Cowan stated they are going to need to hold another meeting soon to address notice he received by the State Board of Equalization for public service.

Motion by Cowan to go back up to agenda to reopen discussion for item three, second by Wedel. Cowan stated that the board needed to mark out items 1 and 2, since 17 was the only exemption that was discussed by the board. The board called A.D.A. Lowell Barto who had already left the meeting. Reding called Barto to get direction.

The board requested a recess. Motion to recess by Wedel at 10:41 a.m., second by Cowan. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes.

Motion to reconvene at 10:47 a.m. by Wedel, second by Cowan. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes.

After the board received direction from the A.D.A. they continued to sign the erroneous assessment forms showing the complaint was denied based on lack of notice only #17, 1 and 2 not addressed.

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

**Minutes of the Board attested to**

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

**Approved by the Board of Tax Roll Corrections**

On the \_\_\_\_\_ day of \_\_\_\_\_ 2019

Chairman \_\_\_\_\_

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

Member \_\_\_\_\_