



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

The Payne County Board of Tax Roll Corrections met in a Special meeting of the Board in Suite 200/201 at 11:00 a.m. on **December 30th, 2019** at the Payne County Administration Building located in Stillwater, Oklahoma.

Vice Chairman called the meeting to order: Vice Chairman Wedel called the meeting to order at 11:00 a.m.

The following members were present: Randy Wedel-Vice-Chairman, James Cowan- member, LeNell Bowen- in for Chairman, Glenna Craig- County Clerk.

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 Bowen. Roll Call Vote: Cowan-Yes, Bowen-Abstain, Wedel-Yes.

Discussion/Possible Action Erroneous Assessments presented by Assessor James Cowan: Cowan presented the following Tax Roll Corrections.

TRC Number	Account	Owner	Reason	Net Tax Change
2019-51160	600051160	Harrison, James	Equipment disposed of in 2017	(\$9.00)
2019-68918	600068918	Schroeder, Fred	Building not finished	(\$1,101.00)
2019-19148	600019148	Wallace, James Dean	Building not finished	(\$334.00)
2019-11364	600077364	Ali, Abdelfatah	Homestead not properly extended	(\$100.00)
2019-12375H	600012375	Box, Aaron	Homestead not properly extended	(\$114.00)
2019-25143	600025143	Reece, Maxine	Homestead not properly extended	(\$80.00)
2019-67009	600067009	Robison, Darrel	Adjust to match notice	(\$3.00)
2019-59707	600059707	Robison, Darrel	Adjust to match notice	(\$5.00)
2019-89054	600089054	Brown, Jennifer	Charitable exemption not extended	(\$58.00)
2019-13381	600013381	Cook, David & Donna	Exemption removed in error	(\$426.00)
2019-10654	600010654	Liebenau, Connie	Veterans exemption applied for and extended	(\$209.00)
2019-18436	600018436	Rolaff, Richard	Exemption removed in error	(\$77.00)
2019-13744	600013744	Brake, Karen	Exemption removed in error	(\$1,567.00)
2018-55438	600055438	Trinity Community Church	Exemption for religious use removed in error	(\$79.00)
2019-17170	600017170	Anderson, Ronnie	Drainage area assessed in error	(\$80.00)
2018-17170	600017170	Anderson, Ronnie	Drainage area assessed in error	(\$80.00)
2018-20097	600020097	Strickland, Mary	Charitable exemption not extended	(\$1,588.00)
2018-6821	600006821	Mulvey, Maxine	Homestead and freeze removed in error	(\$241.00)
2019-98341	600098341	Overholt, Majorie	Equipment rented not owned	(\$1,076.00)
2019-37904	600037904	Moore, Richard	Value of equipment incorrectly entered	(\$4,808.00)
2019-86941	600086941	Kneaded Peace	Business closed in 2018	(\$19.00)
2019-42385	600042385	Frontier Electronics Systems	Freeport exemption not extended	(\$12,892.00)
2019-33454	600033454	The Railroad Yard	Error transferring value on notice	(\$604.00)
2018-6821	600006821	Mulvey, Maxine	Homestead and freeze removed in error	(\$388.00)

Cowan gave a brief explanation of each erroneous assessment to the board. Motion by Cowan to approve corrections as presented, second by Bowen. Roll Call Vote: Cowan-Yes, Bowen-Yes, Wedel-Yes.

Discussion/Possible Action Erroneous Assessments filed by Video Gaming Technologies, Inc. for 2019 taxes: Kevin Ratliff attorney for Video Gaming Technologies presented to the board. Mr. Ratliff presented the appeal for 2019 taxes along with a recent supreme court ruling in regards to the Wagoner County Case which the board has been waiting on to determine if taxes are due in this situation as well as for prior years. The board was given an opinion by Lowell Barto, Payne County A.D.A. that the supreme court ruling should be adhered to, and no taxes assessed at this time. The board discussed with Mr. Ratliff the timing of the Wagoner County courts to appeal this decision with the U.S. Supreme Court, Mr. Ratliff said that would be 90 days from the ruling. The board is waiting on the official filing with the Wagoner County Courts, or to see if a U.S. Supreme Court filing is done in this case by Wagoner County. Motion to table the erroneous complaint filed by Video Gaming by Cowan, second by Bowen. Roll Call Vote: Cowan-Yes, Bowen-Yes, Wedel-Yes.

The board discussed the day and time of the next meeting to hear this tabled item along with any others filed after today's date. The board decided on January 21st at 11:00 a.m. in the Commission hearing room.

Adjournment: Motion by Cowan to adjourn, second by Bowen. Roll Call Vote: Cowan-Yes, Bowen-Yes, Wedel-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 _____ 2020

Chairman _____

Vice-Chairman _____

Member _____