



## 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 202 at 10:30 a.m. on **Monday, February 3, 2020** at the Payne County Administration Building located in Stillwater, Oklahoma.

**Vice Chairman called the meeting to order:** Chairman Reding called the meeting to order.

**The following members were present:** Chris Reding – Chairman, Randy Wedel-Vice-Chairman, James Cowan- member, Tammy Mathis- Deputy County Clerk.

**Approval of minutes of the previous meeting of the board:** The County Clerk's Office presented the minutes of the previous meeting to the board for approval. Motion by Wedel to approve the January 21st, 2020 minutes as presented, second by Cowan. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes

**Discussion/Possible Action Erroneous Assessments presented by Assessor James Cowan:**

Cowan presented the tax roll corrections as presented below. Cowan stated quite a few were for correcting the district taxing area. The City of Drumright changed some of their city borders, and we changed some district codes on parcels. Unfortunately, there was a mistake made and they got charged for the Drumright school district rather than the Oak Grove. Cowan stated they are correcting these, and then we have a couple of homesteads that were re-moved in error when deeds were filed to move them into a trust. Cowan also stated they have correction for 4 AM Midstream which Cowan stated he had dropped the ball on these and they need to be adjusted to match the Board of Equalizations decision, and then there is one (1) for ASCO which is being adjusted to OTC for manufacturing exemption. Cowan stated maybe the county would get reimbursed for this one over the next few years. Wedel inquired with Cowan on waiting on a reimbursement from other manufacturing exempts for how long now? Cowan stated that the schools have already received most of their funds, but the other entities he does not think t have and OTC is supposedly trying to get caught up on reimbursements.

TRC Number	Account	Owner	Reason	Net Tax Change
2019-48131	600048131	MCFARLIN, WESLEY	Correct district taxing	(\$91.00)
2019-16247	600016247	POTTER, JAMES S	Correct district taxing	(\$231.00)
2019-16246	600016246	CARGILL, JEFF & JAMIE	Correct district taxing	(\$221.00)
2019-16245	600016245	MCLAUGHLIN, CLAUDE E & MCLAUGHLIN RICKEY E & BRENDA (F&S)	Correct district taxing	(\$109.00)
2019-16244	600016244	WHITE, JUIAN	Correct district taxing	(\$133.00)
2019-16243	600016243	SEEBERGER, KENNETH R & ETHELEE	Correct district taxing	(\$136.00)
2019-16242	600016242	COOK, SETH	Correct district taxing	(\$313.00)
2019-16241	600016241	RASHTI, SAFIEH	Correct district taxing	(\$228.00)
2019-16240	600016240	SMITH, MELINDA	Correct district taxing	(\$183.00)
2019-16239	600016239	SKYLER BLUE, LLC	Correct district taxing	(\$177.00)
2019-16238	600016238	JOHNSON, RHONDA M & JAMES, ANDREW Z	Correct district taxing	(\$20.00)
2019-16176	600016176	MCDADE, PAM & JOHNSON, RHONDA M & JAMES, ANDREW Z	Correct district taxing	(\$11.00)
2019-16168	600016168	LACY, JOHN L	Correct district taxing	(\$194.00)
2019-16159	600016159	CANTRELL, CLAYTON K & JENNIFER	Correct district taxing	(\$148.00)
2019-16147	600016147	BROWN, TOMMY D & GINGER L	Correct district taxing	(\$9.00)
2019-16135	600016135	ROSS, ROBERT E & JESSIKA L	Correct district taxing	(\$169.00)
2019-16133	600016133	SWAFFORD, IONA N & BROWN, GINGER & BRINKER, PAUL (MD&S)	Correct district taxing	(\$108.00)
2019-16131	600016131	VANBUSKIRK, WILLIAM E & ALPHA	Correct district taxing	(\$65.00)
2019-16129	600016129	HUMPHREY, ELIZABETH K	Correct district taxing	(\$144.00)
2019-16124	600016124	GABLE, JONATHAN C & BRITTNEY A	Correct district taxing	(\$255.00)
2019-16121	600016121	SADLER, RONALD LEE & CHARLENE A	Correct district taxing	(\$172.00)
2019-16117	600016117	RAPER, DAN M & WERDINA A TTEE	Correct district taxing	(\$54.00)
2019-16113	600016113	FITZSIMMONS, RANDALL & DEBORAH S	Correct district taxing	(\$17.00)
2019-16111	600016111	SCOTT, PAULA R	Correct district taxing	(\$134.00)
2019-16108	600016108	LOUGH, MARVIN E & GERALDINE	Correct district taxing	(\$144.00)
2019-16106	600016106	HOPE, CHARLENE V	Correct district taxing	(\$156.00)
2019-16054	600016054	THOMAS, CHARLES	Correct district taxing	(\$140.00)
2019-16044	600016044	THURMAN, NANCY A	Correct district taxing	(\$117.00)
2019-16024	600016024	SKYLER BLUE, LLC	Correct district taxing	(\$170.00)
2019-16021	600016021	WILEY, DEBORAH S	Correct district taxing	(\$212.00)
2019-16009	600016009	CASTEEL, LAURELLE SUSANNE	Correct district taxing	(\$197.00)
2019-16006	600016006	FITZSIMMONS, DEBORAH STILL	Correct district taxing	(\$270.00)
2019-15999	600015999	ENDICOTT, BRIAN & SHELLY	Correct district taxing	(\$97.00)
2019-15990	600015990	CLINE, LINDA SUE	Correct district taxing	(\$48.00)
2019-15987	600015987	FITZSIMMONS, RANDALL & DEBORAH S	Correct district taxing	(\$19.00)

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Motion by Wedel to approve the tax roll corrections as presented, second by Cowan. Roll Call Vote: Cowan-Yes, Wedel-Yes, Reding-Yes.

**Tabled items for discussion/possible action:**

Cowan made a comment stating that he had received a note from OTC about the decision with video gaming technology and basically informing all of the Assessors to be aware of that decision and that it would probably affect the status on all of the 2020 gaming machines but hasn't been finalized yet until probably March 2020. Wedel asked if we had to just wait until March until it can be appealed. Cowan stated yes. Cowan stated he does not know exactly what date in March that is supposed to be but will probably need to schedule another meeting around the last of March, or first of April. Randy inquired on interstate commerce with regards to the oil tanks in Cushing, Oklahoma. Wedel felt Cowan had a great argument with some of the things that were discussed in the last meeting. Wedel asked Cowan what needed to happen to clean up this mess that was dealt with in the last meeting. Wedel stated that Cowan made points and he felt that he knew where Cowan was coming from. Wedel is aware that he is the guy that made the motions to overturn taxations. Wedel stated he was very uncomfortable doing that when he feels that Cowan was correct, but with the evidence presented before the board it fits. Cowan stated he felt it would end up taking the courts ruling on the seven (7) cases filed by him after a Board of Equalization ruling. Wedel asked Cowan if those seven (7) cases were currently in District Court. Wedel asked if it was just a matter of waiting on the courts to come back and rule on those things. Cowan stated yes that is where we are at now. Wedel hoped we would have a way to resolve future taxation disagreements based on how those court cases come out. Cowan felt it would resolve itself in the courts but with how the courts generally move there will probably be more hearings. Wedel asked if in the event the courts were to rule in favor of the Assessors, we will not have the ability to go back and collect and taxes from prior years. Cowan stated no it would just be moving forward. Wedel is hoping that once there are rulings on these seven (7) court cases that it will aide in making decisions in the future.

Chairman Reding acknowledged Carla Manning, Payne County Treasurer who stepped into the meeting and inquired with the board if they had approved the forty-nine (49) corrections presented to them. Manning was not on the agenda to speak. Wedel stated yes, Manning's questioned because this was the first that she had heard of these changes and it being a brand-new school district to apportion to. Cowan stated that it wasn't a new district it was Drumright expanded their city limits so they could offer some services and we went ahead and marked those properties as being in town but they were still under the Oak Grove school district and not Drumright school district. Cowan stated this was an error made in his office. Manning stated when the tax roll first comes out, she receives a levy sheet from the Assessor and that is what Manning uses to base everything the entire year off of. Manning stated it was not included on her list. Cowan said it was because it was in Oak Grove school district, it is the same as the City of Cushing. The City of Cushing has in town and out of town, but there is just one levy applied. But we have them setup so if a bond issue is passed, or they have any judgments they will have to enter in and pay with ad valorem taxes then its already created. Manning said so this is not an unusual case for this to happen mid tax year. Cowan said it was unusual because it got put through, and only one (1) person out of the forty-nine (49) parcels noticed it.

Lockwood in Cowan's office went back to investigate the complaint and she found the error. Manning asked, so does this mean she has to go way back and correct everything on her end in order for apportionments to be correct? Cowan stated all he can do is correct it once the mistake is found. Wedel inquired with Cowan if there is any sort of mechanisms in notifying Cowan's office when boundaries change. Cowan said no his office only receives a map from OTC. Wedel asked if the map showed the updated changes, Cowan stated it has boundaries on it but doesn't highlight or point out specific changes. Cowan said school boundaries haven't changed for year because no school wants to give up anything. Manning was concerned of funds being apportioned incorrectly. Wedel asked Cowan when did Drumright change their city limit boundaries? Cowan stated it changed last year but when it got mapped out in his office it was done incorrectly so the errors in this case is from his office. Cowan stated it will be under Oak Grove school district next year unless Drumright passes a bond issue or has a judgement.

**Adjournment:** Motion by Cowan to adjourn, second by Wedel. 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 \_\_\_\_\_ 2020

**Chairman** \_\_\_\_\_

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

**Member** \_\_\_\_\_