



TAX ROLL CORRECTION BOARD

MINUTES

9:00 A.M., THURSDAY, MARCH 25, 2021

This Regular meeting was conducted under 25 O.S §306 (C) (Signed and enacted March 18, 2020). The meeting took place in the Board of County Commissioners Meeting Room and through teleconference. The public who are observing social distancing dialed (346) 248-7799, and used the meeting ID: 886 8161 8642 and Password: 936655. Public comment was provided by calling ahead to (405)366-0200 to be added to the list. <https://us02web.zoom.us/j/88681618642>

The regularly scheduled meeting of the Cleveland County Tax Roll Correction Board was called to order at 9:00 a.m. this 25th day of March 2021, in meeting Room 200 of the Cleveland County Office Building by Chairman Darry Stacy. Linda Atkins, Deputy County Clerk/Secretary, called roll and those present were:

Darry Stacy, Chairman
Larry Heikkila, Vice-Chairman
Douglas Warr, Member
Linda Atkins, Secretary

Others present were: Assistant District Attorney Kristina Bell, Tammy Belinson, Randy Woods, Jannis Allen, and Diana Dye.

After the reading of the **amended** minutes of the **Regular Meeting of January 28, 2021**, and there being no additions or corrections, Larry Heikkila moved to **approve**. Douglas Warr seconded the motion.

The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.
Motion carried.

After the reading of the minutes of the **Regular Meeting of February 25, 2021**, and there being no additions or corrections, Larry Heikkila moved to **approve**. Douglas Warr seconded the motion.

The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.
Motion carried.

A. Items of Business:

- 1. Chairman Stacy called for action on Complaints of Erroneous Assessment and Orders of Correction as follows:**

Deputy County Clerk Linda Atkins introduced Randy Woods to the Board and stated that Mr. Woods is here on behalf of petition No. 36191.

Douglas Warr moved, seconded by Larry Heikkila, to **approve** all the petitions with exception of No. 36191 and No. 36238, as follows:

- No. 36187 – Long John Silvers 31508, 1100 N Moore Ave, Moore, OK 73160, for 2019, #P0082571, MC2; as Entered, \$2,605.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36188 – Integris Community Hospital – Moore, 8686 New Trails Drive, Ste 100, Spring, TX 77381-1176, for 2020, #1021939, SDC2; as Entered, \$4,611.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36189 – Moore LL, LLC, 1900 Main St, 37, Irvine, CA 92614-73, for 2020, #186785, MC2; as Entered, \$382,718.00; as Should be per Complaint, \$110,832.00; as Ordered by Board, \$110,832.00;
- No. 36190 – Matthews, Denise M, 19065 Pecan Creek Dr, Newalla, OK 74857, for 2020, #1197, 70FD; as Entered, \$1,383.00; as Should be per Complaint, \$803.00; as Ordered by Board, \$803.00;
- No. 36191 – **(This item moved to the end of the agenda for separate action.)**
- No. 36192 – Anderson, Donald R & Frances K, 2613 Turnbridge Ct, Norman, OK 73072, for 2020, #105765, NC29; as Entered, \$4,321.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36193 – Angela L Shannon, 6251 Eastwind Drive, Noble, OK 73068, for 2020, #158887, SD40; as Entered, \$69.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36194 – Stroble, James Milton & Yvonne D, 604 Monomoy Ct, Norman, OK 73071, for 2020, #143873, NC29; as Entered, \$6,001.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36195 – Norman Technology Center, 4701 NW 12th Ave, Norman, OK 73069-8308, for 2020, #170521, NC29; as Entered, \$3,913.00; as Should be per Complaint, \$1,613.00; as Ordered by Board, \$1,613.00;
- No. 36196 – Norman Technology Center, 4701 NW 12th Ave, Norman, OK 73069-8308, for 2020, #170522, NC29; as Entered, \$3,153.00; as

Should be per Complaint, \$1,302.00; as Ordered by Board, \$1,302.00;

- No. 36197 – Norman Technology Center, 4701 NW 12th Ave, Norman, OK 73069-8308, for 2020, #170523, NC29; as Entered, \$3,528.00; as Should be per Complaint, \$1,456.00; as Ordered by Board, \$1,456.00;
- No. 36198 – Norman Technology Center, 4701 NW 12th Ave, Norman, OK 73069-8308, for 2020, #170524, NC29; as Entered, \$3,622.00; as Should be per Complaint, \$1,495.00; as Ordered by Board, \$1,495.00;
- No. 36199 – Norman Technology Center, 4701 NW 12th Ave, Norman, OK 73069-8308, for 2020, #170525, NC29; as Entered, \$3,466.00; as Should be per Complaint, 1,430.00; as Ordered by Board, \$1,430.00;
- No. 36200 – Norman Technology Center, 4701 NW 12th Ave, Norman, OK 73069-8308, for 2020, #170526, NC29; as Entered, \$3,106.00; as Should be per Complaint, \$1,282.00; as Ordered by Board, \$1,282.00;
- No. 36201 – Judah, Monte William & Linda Kay – REV LIV TRT-Judah, Monte William-TRTEE, 225 Marbel Dr, Norman, OK 73069, for 2019, #144355, NC29; as Entered, \$3,596.00; as Should be per Complaint, \$3,406.00; as Ordered by Board, \$3,406.00;
- No. 36202 - Judah, Monte William & Linda Kay – REV LIV TRT-Judah, Monte William-TRTEE, 225 Marbel Dr, Norman, OK 73069, for 2020, #144355, NC29; as Entered, \$3,712.00; as Should be per Complaint, \$3,454.00; as Ordered by Board, \$3,454.00;
- No. 36203 – Carothers, John Calvin, 12200 Palamino Drive, Newalla, OK 74857, for 2020, #2861, JC1; as Entered, \$192.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36204 – Aaron, Dustin D & Viola K, 2740 Sweetheart Cir, Norman, OK 73026, for 2020, #70159, 40CC; as Entered, \$811.00; as Should be per Complaint, \$37.00; as Ordered by Board, \$37.00;
- No. 36205 – Westmoore Community Church, Inc, 12609 S Western, Oklahoma City, OK 73170, for 2020, #188638, OCC2; as Entered, \$707.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36206 – Andrews, Juanita L, 16909 Barcelona Dr, Oklahoma City, OK 73170, for 2020, #170777, OCC2; as Entered, \$3,769.00; as Should be

per Complaint, \$3,664.00; as Ordered by Board, \$3,664.00;

- No. 36207 – Elliott, Douglas Paul, 16905 Barcelona Dr, Oklahoma City, OK 73170, for 2020, #170778, OCC2; as Entered, \$4,151.00; as Should be per Complaint, \$4,046.00; as Ordered by Board, \$4,046.00;
- No. 36208 – Tran, Ky Duyen Duen T, 16809 Barcelona Dr, Oklahoma City, OK 73170, for 2020, #170781, OCC2; as Entered, \$4,072.00; as Should be per Complaint, \$3,978.00; as Ordered by Board, \$3,978.00;
- No. 36209 – Byard, David & Paula G, 16805 Barcelona Dr, Oklahoma City, OK 73170, for 2020, #170782, OCC2; as Entered, \$3,612.00; as Should be per Complaint, \$3,596.00; as Ordered by Board, \$3,596.00;
- No. 36210 – Brown, Dennis – Peralta, Cristina, 16801 Barcelona Dr, Oklahoma City, OK 73170, for 2020, #170783, OCC2; as Entered, \$3,652.00; as Should be per Complaint, \$3,633.00; as Ordered by Board, \$3,633.00;
- No. 36211 – Meyers, Robert J & Barbara F, 228 SW 167th St, Oklahoma City, OK 73170, for 2020, #170784, OCC2; as Entered, \$3,852.00; as Should be per Complaint, \$3,742.00; as Ordered by Board, \$3,742.00;
- No. 36212 – Morrow, Clint R & Amy E, 224 SW 167th St, Oklahoma City, OK 73170, for 2020, #170785, OCC2; as Entered, \$3,926.00; as Should be per Complaint, \$3,908.00; as Ordered by Board, \$3,908.00;
- No. 36213 – Wood, Matthew, 220 SW 167th St, Oklahoma City, OK 73170, for 2020, #170786, OCC2; as Entered, \$3,858.00; as Should be per Complaint, \$3,783.00; as Ordered by Board, \$3,783.00;
- No. 36214 – Bolejack, Daryle, 216 SW 167th St, Oklahoma City, OK 73170, for 2020, #170787, OCC2; as Entered, \$3,860.00; as Should be per Complaint, \$3,844.00; as Ordered by Board, \$3,844.00;
- No. 36215 – Davis, William J & Stephanie, 212 SW 167th St, Oklahoma City, OK 73170, for 2020, #170788, OCC2; as Entered, \$3,741.00; as Should be per Complaint, \$3,655.00; as Ordered by Board, \$3,655.00;
- No. 36216 – Johnson, Dillon L, 208 SW 167th St, Oklahoma City, OK 73170, for 2020, #170789, OCC2; as Entered, \$3,989.00; as Should be

per Complaint, \$3,885.00; as Ordered by Board, \$3,885.00;

- No. 36217 – Morgan, Justin R, 204 SW 167th St, Oklahoma City, OK 73170, for 2020, #170790, OCC2; as Entered, \$.00.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36218 – Nhinjo Sushi Grill, 12301 S Western Ave Ste B1, Oklahoma City, OK 73170, for 2020, #1021805, OCC2; as Entered, \$5,265.00; as Should be per Complaint, \$2,115.00; as Ordered by Board, \$2,115.00;
- No. 36219 – Canna Boss Industries, 6612 Briar Creek Drive, Oklahoma City, OK 73162, for 2020, #1021558, MC2; as Entered, \$895.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36220 – Canna Boss Industries, 811 S Sunnyslane Road Unit C, Moore, OK 73160, for 2020, #1021559, MC2; as Entered, \$895.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36221 – B & R Finance, 639 NW 7th St, Ste A, Moore, OK 73170, for 2020, #1021602, MC2; as Entered, \$90.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36222 – Duracoatings Holdings, LLC, 13920 S Meridian Ave, Oklahoma City, OK 73173, for 2020, #54310, OCC2; as Entered, \$29,062.00; as Should be per Complaint, \$58,470.00; as Ordered by Board, \$58,470.00;
- No. 36223 – Arebalo, Jamie & Christy, 15200 Hickory Tree Road, Noble, OK 73068, for 2020, #70324, 40CC; as Entered, \$660.00; as Should be per Complaint, \$389.00; as Ordered by Board, \$389.00;
- No. 36224 – Pollock, Alexander R & Megan L, 200 SW 167th St, Oklahoma City, OK 73170, for 2020, #170791, OCC2; as Entered, \$4,495.00; as Should be per Complaint, \$4,386.00; as Ordered by Board, \$4,386.00;
- No. 36225 – Hawthorne, Ginna, 201 SW 168th Ter, Oklahoma City, OK 73170, for 2020, #170792, OCC2; as Entered, \$3,904.00; as Should be per Complaint, \$3,823.00; as Ordered by Board, \$3,823.00;
- No. 36226 – Whiteman, Nathaniel R, 205 SW 168th Ter, Oklahoma City, OK 73170, for 2020, #170793, OCC2; as Entered, \$4,583.00; as

Should be per Complaint, \$4,474.00; as Ordered by Board, \$4,474.00;

- No. 36227 – Barefoot, Brandon S & Jennifer M, 209 SW 168th Ter, Oklahoma City, OK 73170-6703, for 2020, #170794, OCC2; as Entered, \$3,972.00; as Should be per Complaint, \$3,915.00; as Ordered by Board, \$3,915.00;
- No. 36228 – Phelps, Travis L & Betty L, 213 SW 168th Ter, Oklahoma City, OK 73170, for 2020, #170795, OCC2; as Entered, \$4,344.00; as Should be per Complaint, \$4,230.00; as Ordered by Board, \$4,230.00;
- No. 36229 – Cravens, James K & Sandy K, 217 SW 168th Ter, Oklahoma City, OK 73170, for 2020, #170796, OCC2; as Entered, \$4,049.00; as Should be per Complaint, \$3,941.00; as Ordered by Board, \$3,941.00;
- No. 36230 – Roberts, Christopher M & Dawna J, 221 SW 168th Ter, Oklahoma City, OK 73170, for 2020, #170797, OCC2; as Entered, \$3,946.00; as Should be per Complaint, \$3,837.00; as Ordered by Board, \$3,837.00;
- No. 36231 – Green, Angelia R, 225 SW 168th Ter, Oklahoma City, OK 73170, for 2020, #170798, OCC2; as Entered, \$3,637.00; as Should be per Complaint, \$3,534.00; as Ordered by Board, \$3,534.00;
- No. 36232 – Red, Gary Wade & Kim, 16904 Barcelona Drive, Oklahoma City, OK 73170, for 2020, #170801, as Entered, \$3,685.00; as Should be per Complaint, \$3,581.00; as Ordered by Board, \$3,581.00;
- No. 36233 – Nelson, Blake P & Alexa R, 16908 Barcelona Drive, Oklahoma City, OK 73170, for 2020, #170802, OCC2; as Entered, \$3,253.00; as Should be per Complaint, \$3,148.00; as Ordered by Board, \$3,148.00;
- No. 36234 – Cook, Andrea L – Vernon, Aaron M, 16912 Barcelona Drive, Oklahoma City, OK 73170, for 2020, #170803, OCC2; as Entered, \$3,850.00; as Should be per Complaint, \$3,832.00; as Ordered by Board, \$3,832.00;
- No. 36235 – Mai, Thuan – Phan, Thanh Thi, 217 SW 169th Street, Oklahoma City, OK 73170, for 2020, #170804, OCC2; as Entered, \$3,763.00; as Should be per Complaint, \$3,658.00; as Ordered by Board, \$3,658.00;
- No. 36236 – Community Hope Growers, LLC, 25 S Easy Street, Edmond, OK 73012, for 2020, #1021301, SD70; as Entered, \$800.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;

- No. 36237 – Kelly, Thomas J, DDS, 613 Copperfield Court, Edmond, OK 73003, for 2016, #P0082366, MC2; as Entered, \$160.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36238 – **(Moved to the end of the agenda for separate action.)**
- No. 36239 – High Strides Farm, 18888, E Tecumseh Road, Newalla, OK 74857, for 2020, #1021571, SD70; as Entered, \$800.00; as Should be per Complaint, \$28.00; as Ordered by Board, \$28.00;
- No. 36240 – Curtis, Lou Ann, LIV TRT- CO TRTEE-Curtis, Alicia Earlene-CO TRTE, 9908 S Allen Drive, Oklahoma City, OK 73139, for 2019, #55186, OCC2; as Entered, \$2,047.00; as Should be per Complaint, \$1,883.00; as Ordered by Board, \$1,883.00;
- No. 36241 - Curtis, Lou Ann, LIV TRT- CO TRTEE-Curtis, Alicia Earlene-CO TRTE, 9908 S Allen Drive, Oklahoma City, OK 73139, for 2020, #55186, OCC2; as Entered, \$2,125.00; as Should be per Complaint, \$1,921.00; as Ordered by Board, \$1,921.00;
- No. 36242 – Swan, Daniel C-REV TRT-CO TRTEE-Wilson, Kathleen-REV TRT-CO TRTEE, 2216 South Lake Blvd, Norman, OK 73071, for 2018, #142139, NC29; as Entered, \$2,845.00; as Should be per Complaint, \$2,721.00; as Ordered by Board, \$2,721.00;
- No. 36243 - Swan, Daniel C-REV TRT-CO TRTEE-Wilson, Kathleen-REV TRT-CO TRTEE, 2216 South Lake Blvd, Norman, OK 73071, for 2019, #142139, NC29; as Entered, \$2,935.00; as Should be per Complaint, \$2,814.00; as Ordered by Board, \$2,814.00;
- No. 36244 - Swan, Daniel C-REV TRT-CO TRTEE-Wilson, Kathleen-REV TRT-CO TRTEE, 2216 South Lake Blvd, Norman, OK 73071, for 2020, #142139, NC29; as Entered, \$2,885.00; as Should be per Complaint, \$2,767.00; as Ordered by Board, \$2,767.00;
- No. 36245 – Thompson REV TRUST-Thompson, Carol Dean & Pat, 18300 120th Street, Lexington, OK 73051-6800, for 2020, #74287, SD57; as Entered, \$364.00; as Should be per Complaint, \$281.00; as Ordered by Board, \$281.00;
- No. 36246 – Colonial Apts, 2429 Novona Pl, Oklahoma City, OK 73170, for 2020, #P0079713, MC2; as Entered, \$18.00; as Should be per Complaint, \$.00; as Ordered by Board, \$.00;
- No. 36247 – Premium Land, LLC, P O Box 6718, Edmond, OK 73083-6718, for 2020, #152111, MC2; as Entered, \$964.00; as Should be per Complaint, \$396.00; as Ordered by Board, \$396.00; and

No. 36248 - Premium Land, LLC, P O Box 6718, Edmond, OK 73083-6718, for 2020, #4411, MC2; as Entered, \$23,742.00; as Should be per Complaint, \$7,656.00; as Ordered by Board, \$7,656.00.
The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.
Motion carried.

Douglas Warr moved, seconded by Larry Heikkila, that the Petition submitted by KBLT, LLC, is a business to sell tickets for sporting events and their Tax Roll Correction states that his tickets are not considered inventory, but the County Assessor's office reached out to the Oklahoma Tax Commission for guidance and found that the tickets are considered tangible property and should be included as inventory as they were doing in the past; the County Assessor went out to make sure that they were doing it correctly; therefore, the Assessor's value will **remain the same at the amount of \$4,893.00. Petition No. 36238 is DENIED as follows:**

No. 36238 – KBLT, LLC, 2215 W Lindsey Street, Ste 200, Norman, OK 73069-4013, for 2020, #98817, NC29; as Entered, \$4,893.00; as Should be per Complaint, \$4,893.00; as Ordered by Board, \$4,893.00.
The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.
Motion carried.

Larry Heikkila moved, seconded by Douglas Warr, to **approve** as entered:
No. 36191 – Investors Property Management LLC, 1161 Sonoma Park Drive, Unit-400, Norman, OK 73071, for 2020, #1021660, NC29; as Entered, \$1,426.00; as Should be per Complaint, \$171.00; as Ordered by Board, \$171.00;

The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.
Motion carried.

Mr. Woods asked if he will receive a refund.
Douglas Warr answered affirmatively. He said that it will probably be within sixty days before he will get something.
Mr. Woods said, "Thank you very much."

B. No new business to present at this time.

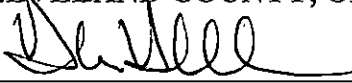
C. No discussions were had by the Board members concerning County Business.

D. No comments from the public made during this meeting.

E. There being no further business to come before the Board, Douglas Warr moved, seconded by Larry Heikkila, to adjourn the meeting at 9:07 A.M.
The vote was: Darry Stacy, yes; Larry Heikkila, yes; Douglas Warr, yes.
Motion carried.

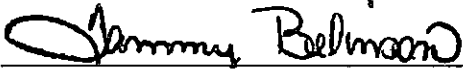
(Clerk's Note: Agenda was posted on Tuesday, March 23, 2021 @ 11:00 A.M.)

**BOARD OF TAX ROLL CORRECTION
CLEVELAND COUNTY, OKLAHOMA**



~~Vice-Chairman Barry Stacy~~ Larry Heikila

ATTEST:



Tammy Belinson, County Clerk and Secretary to the Board

Minutes prepared by: Linda Atkins

Linda Atkins, Deputy County Clerk/Secretary to the Board

