

**EQUALIZATION BOARD  
DELAWARE COUNTY  
P.O. BOX 309  
JAY, OK. 74346  
918-253-4520**

**DON YOUNGBLOOD, CHAIRMAN  
ART SHACKELFORD, MEMBER  
STEVE ODLE, MEMBER**

Agenda was posted May 26, 2017 at 8:25 a.m. in the kiosk on the east courthouse lawn.

The Delaware County Equalization Board met in Final Session on May 31, 2017 at 8:34 a.m. with the following members present: Don Youngblood-Chairman, Art Shackelford-Member, Steve Odle-Member and Michael Baker, County Clerk-2<sup>nd</sup> Deputy. Barbara Barnes-County Clerk was absent. Don Youngblood called the meeting to order and the following business was transacted.

A motion was made by Shackelford and seconded by Odle to approve the minutes of Regular Meeting held May 24, 2017. All voted aye. Motion carried.

A motion was made by Odle and seconded by Shackelford to review "Notice of Appeals" from the following; the people appealing however were not in attendance.

--Ted Mitchell, Account #210075474, property located in S34 T24 R22 part of the SE NE SW and part of the SW NW SE. Mitchell's formal appeal did not state any reason for his appeal. Larena Ellis-Cook, County Assessor stated that Mitchell had met with her office in 2012 and felt he should be taxed lower due to not owning the land, he only leased it. Mitchell was taken off the tax rolls for 2013, however placed back on them in 2014 because he still occupied the property to which he appealed to the Tax Roll Corrections Board and was denied in that same year. Cook said that Mitchell had been on the property for the last 20 years or so and there were 2 homes and a boat dock located on the peninsula, he leased the property for approximately \$500.00 per year and was taxed by a straight cost value of the personal property owned. Cook said there was nothing to compare for this type of property, she used the example of taxing a mobile home of being in a mobile home park on the waterfront vs. a rural area. Cook also informed the Board that said lease was transferrable within their family. The Board felt that the assessed value of \$119,261.00 was more than fair and felt in actuality the assessed value could have been higher. A motion was made by Odle and seconded by Shackelford to deny the request of Mitchell. All voted aye. Motion carried.

--Binney Family Trust, Account #210065614, property South Point Estates Lot 9 Block 1. The initial stated value from the Assessor was \$468,156.00 but was adjusted after an informal hearing to \$416,000.00 however Binney felt the correct value to be \$350,000.00. Binney reasoned that value due to the lot not having retaining walls and the interior was modest compared to other homes in the area. Larena Ellis-Cook, County Assessor said there had been two recent sales in proximity to this property with an indicated value of \$474,000.00. A motion was made by Odle and seconded by Shackelford that because there had been an adjustment given and there was not a formal meeting with the individual to leave the Account as is. All voted aye. Motion carried.

A motion was made by Shackelford and seconded by Odle to open the floor to citizen's participation/public comments. None were made. All voted aye. Motion carried.

A motion was made by Odle and seconded by Shackelford to adjourn the meeting at 8:51 a.m. All voted aye. Motion carried.

*Barbara Barnes*

**BARBARA BARNES, COUNTY CLERK  
(SEAL)**

*Don Youngblood*

**DON YOUNGBLOOD, CHAIRMAN**



**ART SHACKELFORD, MEMBER**

*Steve Odle*

**STEVE ODLE, MEMBER**