

**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 7, 2018 at 7:57 a.m. in the kiosk on the east courthouse lawn.

The Delaware County Equalization Board met in Regular Session on May 9, 2018 at 8:30 a.m. with the following members present: Don Youngblood-Chairman, Steve Odle-Member and Barbara Barnes-County Clerk. Art Shackelford-Member was absent. Don Youngblood called the meeting to order and the following business was transacted.

A motion was made by Odle and seconded by Youngblood to approve the minutes of Regular Meeting held April 18, 2018. All voted aye. Motion carried.

A motion was made by Odle and seconded by Youngblood to review the following "Notice of Appeals" from the following:

Brian E Blake-Account #210011820: Flint Ridge 1 Amended Lots 124, 125, 126 Block 1 Bear Lake Area. Brian Blake submitted a letter to the Board that stated at the time of purchase he overpaid for the property due to extenuating circumstances. It also stated there had been no upgrades or renovations and the value should have the same value as previous tax year. Blake stated his taxes went up 85% compared to neighbors taxes only raising 20%. Assessor Larena Ellis-Cook stated she sent Blake a valuation and questionnaire on the sale and Blake was ok with the Fair Market Value. Blake and Ellis-Cook both signed and dated the form. Ellis-Cook stated after meeting with Blake they did adjust the value from \$400,000.00 to \$353,698.00 due to personal property added into sales price. Ellis-Cook also explained they just evaluate/appraise property and do not calculate taxes. A sales comparison approach to value was applied in this instance. Odle asked if previous owner could have had exemptions. Ellis-Cook explained the previous owner could possibly have several exemptions which figures into tax dollar amounts. Youngblood stated not a lot can be done because of sales price. Odle asked if Blake sold the property today would he consider \$353,000.00 a fair market value. Blake replied yes. The Board decided to retain current Fair Cash Value. All voted aye. Motion carried.

-LHPS Grove OK LLC; Accounts #210085935 & #210085934, Wilson Addition Lot 3 & part of Lots 2, 4, 5 & 6 and part of vacated Mark Ave. with a value of \$4,678,800.00 & Season's Leisure Pool Patio; Account #210080995, Main & 13th Addition Lot 1 Block 1 with a value of \$4,896,000.00-Agent Daniel Shepherd. Daniel Shepherd did not appear at the Appeal Hearing but submitted the protest by signed Affidavit. The documentation described the assessed value should be based on the property ownership in regards to the square footage of premises in regard to land and structure. It also stated the appeal is the same as last year and the year before and Sales-Leaseback. The Board decided to retain current Fair Cash Value for all properties.

All voted aye. Motion carried.

A motion was made by Odle and seconded by Youngblood 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 Youngblood to adjourn the meeting at 9:14 a.m. All voted aye. Motion carried.

Barbara Barnes

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



Don Youngblood

DON YOUNGBLOOD, CHAIRMAN

Art Shackelford

ART SHACKELFORD, MEMBER

Doug Smith

Steve Odle

STEVE ODLE, MEMBER