

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

**DOUG SMITH, CHAIRMAN  
STEVE ODLE, MEMBER  
CHARLES MARTS, MEMBER**

**Agenda was posted May 27, 2022 at 7:58 a.m. in the kiosk on the east courthouse lawn.**

**The Delaware County Equalization Board met in Regular Session on May 31, 2022 at 8:30 a.m. with the following members present: Doug Smith-Chairman, Steve Odle-Member, Charles Marts-Member and Barbara Barnes-County Clerk. Doug Smith called the meeting to order and the following business was transacted.**

**A motion was made by Marts and seconded by Odle to approve the minutes of Regular Meeting held on May 25, 2022. All voted aye. Motion carried.**

**A motion was made by Odle and seconded by Marts to review receipt of any formal appeals received by the following:**

**Milner, Bill & Becky - Lots 20 & 21 /Bernice 405 E Main Account #2100, Hearing #21-22/04.**

**Bill & Becky Milner are on the phone for this meeting. Doug Smith started out by saying, give us a few minutes to review your case because we cannot view anything until the meeting. Mrs. Milner said, her husband is her also in case he has something to say. Doug said that is fine. Mr. or Mrs. Milner whoever is going to speak go ahead and plead your case. Mrs. Milner began, so we bought this house in Bernice and I mean we paid a lot more than it's worth because of our friends are there for one and the location has a good view. But it is still the mobile home that was there, I mean we have painted it we have replaced one wall due to water damage and patched the roof. It is a very old mobile home. We got a boat, and some furniture with the house and it's in a flood zone. Anyways, I got the tax assessment on it and it was the price that we paid for the property. I mean everyone is overpaying for houses right now. We are finding out that we way over paid. We just don't believe it is worth what you all assessed it for. Larena begins speaking, I did get back where she filled out the sales tax questionnaire, they bought the place for \$120,000 in July 2021. She did note that she probably paid more than she should have due to her friends. I didn't find any photos online on this property. Did it ever get listed for sale? Or did your friends tell you about it? Mrs. Milner responded; our friends told us about it. It was never on the market. Larena then said; when she did return the sales questionnaire, she did say that there was personal property included, we dropped the price due to the nontaxable personal property the Bay liner boat, furniture and appliances. So, the assessment is \$106,500 currently and she has requested \$75,000. I don't have any documentation to support the value of \$75,000. I have a couple of comps here that are similar to that place. Mrs. Milner said; I did send pics to the lady I talked too. Doug replied; she is here in the meeting and she said she could not open those files. Oh, ok yeah. I will get the address and you guys can look it up. It just got reduced online. I think it was 1416 lake it just sold it was a corner lot. It was 318 Lake rd, Bernice, OK it just sold for \$60,000. Doug asked; for how much? She replied \$60,000. 9-17-2021 318 Lake Rd. It wasn't even a mobile home it was on a slab. Now the people that bought that house have torn it down and are going to build a house on it. But that is what they paid for their house and the lot. They are like one lot over from us. My other documentation was, I got from my insurance company they said that because of the year of the mobile home it is a 1978 mobile insurance is \$40,800 plus private shed \$4,080 that is how I came up with my figure. So, we mostly paid for the view and to be by our friends. We are finding out we paid way too much. But we can't get it back so. Mrs. Milner asked if they found the house. Larena replied: no, we are in a meeting I am not at my computer and I have you on my phone if the board wants to look it up, they can. Mrs. Milner replied: Lot 21**

& 22 Block 45 318 lake rd. Shows history from 1995 and the assessed value. Larena asked: was it for sale when you bought your property? Mrs. Milner replied: No, it came up about a month after. It's about a football field's length from where ours is located. Larena said: I don't particularly remember talking with you on the phone. I want to explain that we are audited by the tax commission on properties that have sold and I have to be within a percentage above or below the percentage price of a property. After we take into account the personal property that is non taxable and so I feel like I made the adjustments necessary \$106,500 based on the value of the boat, furniture and appliances that were included in the sales price that is all I can do. Mrs. Milner said: but it is not worth that. Doug Smith said: Mrs. Milner I hate to tell you this but you're not the first one that has overpaid this year or last year. Mrs. Milner said: I know and I understand that. Doug said: it has been a constant flow. Once they get their tax bill, they are pretty shocked. That is through the Tax Commission that is how it is assessed there is not a whole lot we can do. It appears the assessor has reduced and adjusted the value as much as she can with the information you gave her. You saying it isn't worth that but under state law when you buy it for that price it becomes worth that price. Mrs. Milner replied: So, you don't that the insurance into consideration what they say it's worth? Doug said: No, it doesn't have a bearing on our decision. One thing you said was interesting, you paid for a view. Yeah that is pretty normal you're on the lake that makes a huge difference. Mrs. Milner said: Well, can't you reduce it even a little even if you can't go down to the 75-percentage wise can't you go a little bit lower? Cause its I don't know. People also find out when they get in the house there is a lot more wrong with it than they thought. Can you bring it down to the \$90,000? Steve Odle says: We hear your plea but in the same token we have to stay fair to every citizen in the county if we lower one, we would have to lower them all. Mrs. Milner said: Why don't you higher them all then. I don't understand she was only paying I don't know she was paying \$100 a month. There is a lot of difference there. It's still the same house. She told me every other year you do that. Doug Smith said: Unfortunate as it is the market has changed it is different now. We have seen it frequently everything is going up and it is still going up. We have a shortage of house for sale around the lake It's not going to happen. Steve you want to make a motion? Steve said: Yeah. With no other evidence and no errors made. Mrs. Milner said: what kind of evidence do you use maybe I missed something. Doug Smith said; We would have to establish there was an error made in the assessment value and we can't. Larena has made as much reduction as she is able to give. Mrs. Milner said; So, on my original paperwork I put the boat as \$10,000 we sold it for \$12,000 that was \$2,000 difference. Obviously, boat pricing has went up too. Larena said; if you want to send me a new sales questionnaire and restate the value of the boat. I can do that. I just need documentation. Doug Smith says: So, we have a motion to keep the fair market value, Mr. Marts I second the motion and we all vote yes. Larena and Mrs. Milner will do an adjustment after the fact. All voted aye. Motion carried.

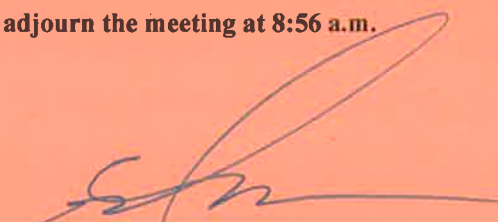
A motion was made by Odle and seconded by Marts to close out the protest period for appeals on Delaware County Property Assessments from 2022. Protest period closed until April 2023. All voted aye. Motion carried.

A motion was made by Odle and seconded by Marts to open the floor to citizen's participation/public comment. No public were present. All voted aye. Motion carried.

A motion was made by Odle and seconded by Marts to adjourn the meeting at 8:56 a.m. All voted aye. Motion carried.

  
BARBARA BARNES, COUNTY CLERK  
(SEAL)



  
DOUG SMITH, CHAIRMAN

  
STEVE ODLE, MEMBER

  
CHARLES MARTS, MEMBER