



TAX CORRECTIONS MEETING MINUTES

January 14, 2026

Agenda was posted on January 12, 2025 at 8:15 am in the kiosk on the east lawn of the Courthouse.

The Delaware County Board of Tax Corrections met in Regular Session on January 14, 2026 at 8:47 am with the following members present: Doug Smith – Member, Larena Ellis-Cook – County Assessor, and Barbara Barnes – County Clerk. David Poindexter – Chairman, was absent. Larena Ellis-Cook called the meeting to order and the following business was transacted.

AGENDA #1-A motion was made by Doug Smith and seconded by Larena Ellis-Cook to approve/correct the minutes of the Regular Meeting of December 10, 2025. Roll call: Larena Ellis-Cook – yes, Doug Smith – yes. Motion carried.

AGENDA #2-A motion was made by Doug Smith and seconded by Larena Ellis-Cook to approve Complaints of Erroneous Assessment and Order of Corrections as follows:

-V-09800-(2025) – Rosser, Malcolm E IV & Pamela C - Property, real or personal, was assessed though not taxable for such year.

-V-09801-(2025) – Wood 2023 Trust - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09811-(2025) – Lee, Dustin H & Emily A - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09814-(2025) – McGill Family Revocable - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09818-(2025) – Cunningham, Roger & Ellen - Valuations entered are at variance with valuations equalized.

-V-09819-(2025) – White, Blythe - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09820-(2025) – YKV Farm LLC – Property had no taxable situs in county, did not exist, or was placed wrong.

-V-09821-(2025) – Fields, Billy & Hattie - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09822-(2025) – Lemons, Terry D & Sandra Lee – Property, real or personal, was assessed though not taxable for such year.

-V-09823-(2025) – Chambers, Tina &/or Todd - Property, real or personal, was assessed though not taxable for such year.

-V-09824-(2025) – The Queens, LLC – Impairments by fire, flood, lightning, storm, winds or other cause.

-V-09825-(2025) – SJB Holdings, Inc. - Property, real or personal, was assessed though not taxable for such year.

-V-09826-(2025) – SJB Holdings, Inc. - Valuations entered are at variance with valuations equalized.

-V-09827-(2025) – Lynn, Thomas G Rev Inter – Lawful exemption deductions have not been taken into account.

-V-09828-(2025) – Kings Seamless Guttering Inc. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09829-(2025) - Kings Seamless Guttering Inc. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09830-(2024) - Kings Seamless Guttering Inc. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09831-(2024) - Kings Seamless Guttering Inc. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09832-(2025) – Earp, Jim R - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09833-(2025) – Kennon, Kyle D & Nancy E - Property, real or personal, was assessed though not taxable for such year.

-V-09834-(2025) - Kennon, Kyle D & Nancy E - Property, real or personal, was assessed though not taxable for such year.

-V-09835-(2025) – Keener, Michael &/or Shana - Property, real or personal, was assessed though not taxable for such year.

-V-09836-(2025) – Dunn Family Trust - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09837-(2025) – Stogner, Steven Mitchell - Property, real or personal, was assessed though not taxable for such year.

-V-09838-(2025) – Lynn, Thomas G Rev Inter - Property, real or personal, was assessed though not taxable for such year.

-V-09839-(2025) – McGee, C F Etal - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09840-(2025) – Wellsy Shore LLC - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09841-(2025) – Nuance Interior Designs, LLC - Lawful exemption deductions have not been taken into account.

-V-09843-(2025) – Cabral, Lajuana J & Joe Aaron - Property, real or personal, was assessed though not taxable for such year.

-V-09844-(2025) – Nester, Alva J JR - Property, real or personal, was assessed though not taxable for such year.

-V-09845-(2025) – Elliott Family Trust - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09847-(2025) – Grove Emergency Medical – Property exempt from taxation was assessed.

-V-09848-(2025) – Sullivan, Gerald W & Patricia A – Lands or Lots have been erroneously described.

-V-09849-(2025) – Lindly's Realty LLC - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09850-(2025) – Matthews & Associates LLC - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09851-(2025) – Hopper, Rose M - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09852-(2024) - Hopper, Rose M - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09853-(2023) - Hopper, Rose M - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09854-(2025) – Stephens Family Rev Liv TR - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09855-(2025) – Isaacs, Ginger R - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09856-(2025) – Townsend, George – Property, real or personal, was assessed though not taxable for such year.

-V-09858-(2025) – Hicks Lorie A - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09859-(2025) - Hicks Lorie A - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09860-(2025) – Hoover, Jeffrey Wayne & Tammi - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09861-(2025) – Hoover, Patrick &/or Melissa - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09862-(2025) – Goedecke, Colten & Samantha – Impairments by fire, flood, lightening, storm, winds or other cause.

-V-09863-(2025) – Noblin, Everett JR & Kera - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09864-(2025) – AST Storage LLC – Property had no taxable situs in county, did not exist, or was placed wrong.

-V-09865-(2025) – AST Storage LLC – Property had no taxable situs in county, did not exist, or was placed wrong.

-V-09866-(2025) – Ferra Aerospace, Inc. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09867-(2025) - Ferra Aerospace, Inc. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09868-(2024) – Huffman, Michael - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09869-(2025) - Huffman, Michael - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09870-(2025) – Refined Flower - Property, real or personal, was assessed though not taxable for such year.

-V-09871-(2025) – Clark, Thomas Shane & Annetta - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09872-(2025) – Roberts, Kenneth Randy – Property, real or personal, was assessed though not taxable for such year.

-V-09876-(2025) – Mash, John D & Linda A – Property exempt from taxation was assessed.

-V-09877-(2025) – Dollens, Steven - Impairments by fire, flood, lightening, storm, winds or other cause.

-V-09878-(2025) – Hampton, David &/or Kim - Property had no taxable situs in county, did not exist, or was placed wrong.

Roll call: Larena Ellis-Cook – yes, Doug Smith – yes. Motion carried.

AGENDA #3 —Motion was not needed, no public present.

AGENDA #4 - A motion was made by Doug Smith and seconded by Larena Ellis-Cook to adjourn the meeting at 9:00 am. Roll call: Larena Ellis-Cook– yes, Doug Smith – yes. Motion carried.

David Poindexter-County Commissioner Chairman
Tax Corrections Chairman

Doug Smith, Excise Board Chairman

Larena Ellis-Cook, County Assessor
Member

Attest: Barbara Barnes, County Clerk

