TAX CORRECTIONS MEETING MINUTES

SEPTEMBER 16, 2026

Agenda was posted on September 11, 2026, at 9:57 am in the kiosk on the east lawn of the Courthouse.

The Delaware County Board of Tax Corrections met in Regular Session on September 16, 2026, at 8:52 am with the following members present: David Poindexter – Chairman, Doug Smith – Member, Vince Goins – County Assessors 1st Deputy, and Barbara Barnes – County Clerk. Larena Ellis-Cook – County Assessor was absent. David Poindexter called the meeting to order, and the following business was transacted.

AGENDA #1 - A motion was made by Vince Goins and seconded by Doug Smith to approve/correct the minutes of the Regular Meeting of August 12, 2026. Roll call: David Poindexter - yes, Larena Ellis – yes, Doug Smith – yes. Motion carried.

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

-V-10688-(2025) – Bernhardt, David & Elissa (now Epps, Clerical # C-06403) – Error in transcribing from County Assessor survey record to assessment rolls.

-V-10689-(2025) – Epps, Michael Wayne (Clerical # C-06402 to Bernhardt) – Error in transcribing from County Assessor survey record to assessment rolls.

-V-10690-(2025) – Denny, Steve – Valuations entered are at variance with valuations equalized.

-V-10691-(2025) – King, Roy Lee & Micah Lee Ann – Lawful exemption deductions have not been taken into account.

-V-10692-(2025) – Ramsey, Jeana & Matthew J – Lawful exemption deductions have not been taken into account.

-V-10693-(2025) – NIVO, LLC. – Personal or Real Property is assessed to any person, etc., not owning the same.

-V-10694-(2025) – NIVO, LLC. – Personal or Real Property is assessed to any person, etc., not owning the same.

-V-10695-(2025) – NIVO, LLC. – Personal or Real Property is assessed to any person, etc., not owning the same.

-V-10696-(2025) – NIVO, LLC. – Personal or Real Property is assessed to any person, etc., not owning the same.

-V-10697-(2025) – Willis, Jerry & Lee – Lands or Lots have been erroneously described.

-V-10700-(2024) – Housing Authority of the – Property exempt from taxation was assessed.

-V-10701-(2025) - Housing Authority of the – Property exempt from taxation was assessed.

Roll call: David Poindexter– yes, 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 Vince Goins to adjourn the meeting at 8:56 am. Roll call: Roll call: David Poindexter– yes, 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

COUNTY CLERK
DELAWARE COUNTY, OK