



## TAX CORRECTIONS MEETING MINUTES

December 13, 2023

Agenda was posted December 8, 2023 at 4:00 pm in the kiosk on the east lawn of the Courthouse.

The Delaware County Board of Tax Corrections met in Regular Session on December 13, 2023 at 8:51 a.m. with the following members present: Commissioner David Poindexter, Larena Ellis-Cook - County Assessor, Doug Smith-Excise Board Chairman, and Barbara Barnes-County Clerk. David Poindexter called the meeting to order and the following business was transacted.

AGENDA #1-A motion was made by Ellis-Cook and seconded by Smith to approve the minutes of the Regular Meeting of November 15, 2023. Roll call: Poindexter yes, – Ellis-Cook yes, Smith yes. Motion carried.

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

- V-09525-(2022) –Vena, Robert or Patricia – Property had no taxable situs in county, did not exist, or was placed wrong.
- V-09526-(2023)- Vena, Robert or Patricia- Property had no taxable situs in county, did not exist, or was placed wrong.
- V-09527-(2023)- Phillips 66 Carrier LLC – Valuations entered are at variance with valuations equalized.
- V-09528-(2023)-Phillips 66 Carrier LLC – Valuations entered are at variance with valuations equalized.
- V-09529 – (2023)-Christiansen, William L. -Error in transcribing from County Assessor survey record to assessment rolls.
- V-09530-(2023)- Grantz, David C. & Sharron P. – Lands or lots have been erroneously described.
- V-09531-(2023)-Quantrille, Michelle Lee- Property exempt from taxation was assessed.
- V-09532-(2023)-Gibby, Lawrence B & Anne E.- Error in transcribing from County Assessor survey record to assessment rolls.
- V-09533-(2023) – The same property was assessed more than once the same year.
- V-09534-(2023)- Desjardin, Randall S. – Lawful exemption deductions have not been taken into account.
- V-09535-(2023)- Thurston, Evelyn & Gary – Lawful exemption deductions have not been taken into account.
- V-09536-(2023)-Davis, Jack D. – Erroneous tax extended on the tax rolls with correct valuation.
- V-09537-(2023)- Davis, Jack D. – Erroneous tax extended on the tax rolls with correct valuation.
- V-09538-(2023)- Rush, James R &/or Wanda L. - Impairments by fire, flood, lightning, storm, winds or other cause.
- V-09539-(2023)- Jones, Betty L. & Deanna Beth – Impairments by fire, flood, lightning, storm,winds or other cause.
- V-09540-(2023) – Kirby, Robert Eugene & Mary – Property, real or personal, was assessed though not taxable for such year.
- V-09541-(2023)- Blue Bluff Harbor – Impairments by fire, flood, lightning, storm, winds or other cause.
- V-09542- (2023) – Lane, Steve Thomas – Impairments by fire, flood, lightning, storm, winds or other cause.
- V-09543- (2023) – Plume, Wes & Patty – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09545-(2023)- Jones, Bill K Jr. & April – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09546-(2023) – Jeffries, Robert D. Jr. & Janice – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09547-(2022)- Jeffries, Robert D. Jr. & Janice – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09548- (2023)- Debbrecht, James C. – Personal or Real Property is assessed to any person, etc., not owning the same.

- V-09549- (2023)-Camp, Billy D. – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09550-(2023) – Still, Stephanie & Curtis – Personal or real property is assessed to any person, etc, not owning the same.
- V-09551 – (2023)- Hall, Jason - Lawful exemption deductions have not been taken into account.
- V-09552 – (2023) – Abbott, Mary – Impairments by fire, flood, lightning, storm, winds or other cause.
- V-09553 – (2023) – Springer, Ronald Gene – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09554 – (2023) – Spurgeon, Jack L. Jr. & Debbie A. – Impairments by fire, flood, lightning, storm, winds or other cause.
- V-09555 – (2023)- Bol, John H. – Lawful exemption deductions have not been taken into account.
- V-09556 – (2023) – Bol, John H. – Lawful exemption deductions have not been taken into account.
- V-09557 – (2023) – Cooper, Adam – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09558 – (2023) – Cooper, Adam – Property had no taxable situs in county, did not exist, or was placed wrong.
- V-09559 – (2023) – Bowling, Katy – Error in transcribing from County Assessor survey record to assessment rolls.
- V-09562 – (2023) – Burch, Kathy Lynn Liv Trust – Correction of the name of the person assessed on personal property or record owner of real estate.
- V-09563 – (2023) – Fell, Jared & Melissa – Property had no taxable situs in county, did not exist, or was placed wrong.
- V-09567 – (2023) – Colvin, James L. Jr. and Reva L. – Lawful exemption deduction have not been taken into account.
- V-09568 – (2023) – Barrett, Dean E. – Personal or real property is assessed to any person, etc., not owning the same. Roll call: Poindexter – yes, Tudor yes, Smith yes. Motion carried.

AGENDA #3– A motion was made by and seconded by to review/approve to take the notary off the Complaint of Erroneous assessment and Order of Correction when the assessor or the deputies have to sign. Roll call: Poindexter yes, Ellis-Cook yes and Smith yes.

AGENDA #5 –NOT NEEDED

AGENDA #6 - A motion was made by Ellis-Cook and seconded by Smith to adjourn the meeting at 9:01 am. Roll call: Poindexter – yes, Tudor yes, 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

