



TAX CORRECTIONS MEETING MINUTES

February 11, 2026

Agenda was posted on February 9, 2026 at 8:11 am in the kiosk on the east lawn of the Courthouse.

The Delaware County Board of Tax Corrections met in Regular Session on February 11, 2026 at 8:50 am with the following members present: Doug Smith – Member, Larena Ellis-Cook – County Assessor, and Barbara Barnes – County Clerk. David Poindexter – Chairman, was absent. Doug Smith called the meeting to order and the following business was transacted.

AGENDA #1-A motion was made by Larena Ellis-Cook and seconded by Doug Smith to approve/correct the minutes of the Regular Meeting of January 14, 2026. Roll call: Larena Ellis-Cook – yes, Doug Smith – yes. Motion carried.

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

-V-09842-(2025) – Robles, Christopher Jenaro - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09873-(2023) – Board of County Commissioners - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09874-(2024) – Board of County Commissioners - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09875-(2025) – Board of County Commissioners - Personal or Real Property is assessed to any person, etc., not owning the same.

-V-09879-(2025) – Bacon, Gary David JR. - Error in transcribing from County Assessor survey record to assessment rolls.

-V-09880-(2024) – White, Blythe - Property, real or personal, was assessed though not taxable for such year.

-V-09881-(2025) - White, Blythe - Property, real or personal, was assessed though not taxable for such year.

-V-09882-(2024) – Ames, Steven Lee – Lawful exemption deductions have not been taken into account.

-V-09883-(2025) - Ames, Steven Lee – Lawful exemption deductions have not been taken into account.

-V-09884-(2025) – Morse, Billy Ray - Impairments by fire, flood, lightening, storm, winds or other cause.

-V-09885-(2025) – Nielsen, Clarke - Property, real or personal, was assessed though not taxable for such year.

-V-09886-(2025) – Cedar View Homes LLC - Property had no taxable situs in county, did not exist, or was placed wrong.

-V-09887-(2025) – Dubon, Miguel - Property, real or personal, was assessed though not taxable for such year.

-V-09888-(2025) – Lira, Carrie - Property, real or personal, was assessed though not taxable for such year.

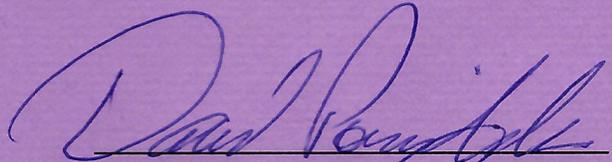
-V-09889-(2025) – Lira, Carrie - Property, real or personal, was assessed though not taxable for such year.

-V-09890-(2025) – Lira, Carrie - Property, real or personal, was assessed though not taxable for such year.

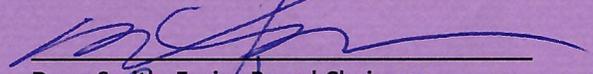
Roll call: Larena Ellis-Cook – yes, Doug Smith – yes. Motion carried.

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

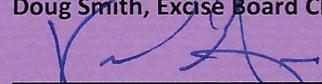
AGENDA #4 - A motion was made by Larena Ellis-Cook and seconded by Doug Smith to adjourn the meeting at 8:52 am. Roll call: Larena Ellis-Cook– yes, Doug Smith – yes. Motion carried.



David Poindexter-County Commissioner Chairman
Tax Corrections Chairman



Doug Smith, Excise Board Chairman



Larena Ellis-Cook, County Assessor 1st Deputy
Member

Attest: Barbara Barnes, County Clerk



Vincent Groves
Barbara Barnes
by M. Baker