

Monday, May 14, 2018
11:30 a.m.

Newkirk, Oklahoma

The Kay County Equalization Board met in Special session at 11:30 o'clock a.m. on Monday, May 14, 2018, in the Commissioners Court of the Kay County Courthouse in Newkirk, Oklahoma. Notice of the meeting was posted on the 10th day of May, 2018, at the Courthouse front door, Commissioners Court, and basement handicapped entrance of the Kay County Courthouse in Newkirk, Oklahoma.

Chairman J. C. Estes called the meeting to order. Those present were as follows: John G. Krider, Vice-Chairman; Joe R. Cary, Member; Claude Williams, Taxpayers for Transparency; Tammy Reese, Secretary/Kay County Clerk. (See sign-in sheet).

Motion was made by Cary and seconded by Krider approving special session meeting minutes of April 23, 2018. Motion carried: Cary, aye; Estes, aye; Krider, aye.

Appeal Decisions on Formal Appeals:

Atwood's Distributing LP (hearing held on April 9, 2018): Joe Cary started off by saying he felt Atwood's presented a good case. He mentioned the original appraisal done by the Assessor's office not being fully correct and understood they adjusted and increased the value after finding missed assessments. Chairman Estes said he had concerns about their current value increase from what appeared to be their fault to begin with. John Krider agreed. Mr. Estes said due to items such as concrete, etc. being overlooked and not originally assessed he suggested a reduction of 2-3% off their total valuation. After consideration it was the consensus of the board to lower the current value from \$4,093,003 to \$4,068,000.

Motion was made by Estes and seconded by Krider to lower the current value on the Atwood's Distributing LP valuation to \$4,068,000 for tax year 2018. Motion carried: Cary, aye; Estes, aye; Krider, aye.

Mr. Roy Dietrich (hearing held on April 23, 2018): Mr. Cary said he went out by the house and took pictures; he said he felt mistakes were made by both the Assessor's office and Mr. Dietrich. Cary said Mr. Dietrich mentioned the nuisance from the sale barn animals close to his house but Cary said he didn't realize there was an actual sale barn less than 300' feet from his home. Cary said he didn't think the Assessor took into consideration the obsolescence/observed or the location when setting the valuation. Cary said he was not sure what percentage should be taken off as far as the valuation is concerned but stated he thinks Mr. Dietrich is right in his thinking regarding valuations being high but also Cary said he felt Mr. Dietrich overpaid for his property. Cary stated valuations are set by the price you pay for your home. Estes said the Assessor sets the ratio according to Oklahoma Tax Commission and he noted the previous owner was under a tax freeze and Mr. Dietrich was not aware of that situation. Mr. Krider said he felt Mr. Dietrich did not do his due diligence in properly checking out the matter at hand. The board members discussed the amount to consider as reasonable. Mr. Cary said he felt the amount should be lowered by 10%; it was the consensus of the board to lower the current valuation of \$150,000 to \$135,000.

Motion was made by Cary and seconded by Krider to lower Mr. Roy Dietrich's current valuation to \$135,000 for tax year 2018. Motion carried: Cary, aye; Estes, aye; Krider, aye.

Motion was made by Cary and seconded by Krider to adjourn (12:16 p.m.). Motion carried: Cary, aye; Estes, aye; Krider, aye.

Approved this 23rd day of May, 2018.

J. C. ESTES, CHAIRMAN

JOHN G. KRIDER, VICE-CHAIRMAN

JOE R. CARY, MEMBER

ATTEST:

TAMMY REESE, COUNTY CLERK
COUNTY OF KAY, STATE OF OKLAHOMA
SECRETARY, COUNTY EQUALIZATION BOARD
(SEAL)

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