

Tuesday, June 9, 2020
1:30 p.m.

Newkirk, Oklahoma

The Kay County Equalization Board met in session at 1:30 o'clock p.m. on Tuesday, June 9, 2020, in the Commissioners Court of the Kay County Courthouse in Newkirk, Oklahoma. Notice of the meeting was posted on the 4th day of June 2020, at the Courthouse front door, Commissioners Court, basement handicapped entrance of the Kay County Courthouse in Newkirk, Oklahoma, and Kay County Website.

Chairman J. C. Estes called the special session meeting to order. Those present were as follows: Joe R. Cary, Vice-Chairman; Steve Austin, Member; Brian Hermanson, District Attorney; Billie Chrz, First Assistant District Attorney; Susan Keen, Kay County Assessor; Janell Leaming, First Deputy Assessor; Shannon Mallory, OSU Extension; Anthony Geiser, Tax Project Manager, Blackwell Wind, LLC and Jerry Wisdom, PPS with Total Assessment Solutions Corp. (TASC) both present by teleconference recorded on Zoom; Claude Williams, Taxpayers for Transparency; Tammy Reese, Secretary/Kay County Clerk.

Motion was made by Cary and seconded by Estes approving special meeting minutes of May 27, 2020. Motion carried: Cary, aye; Estes, aye; Austin, abstained.

"Formal Appeal to the County Board of Equalization (BOE)" hearings with Anthony Geiser, Tax Project Manager representing Blackwell Wind, LLC (by telephone) and Jerry Wisdom, PPS with Total Assessment Solutions Corp. (TASC) representing the Kay County Assessor's office:

Anthony Geiser discussed each page of his 17-page presentation and answered questions from the BOE. Mr. Geiser concluded by requesting a 23% reduction and setting the valuation at \$60 million using the argument the County does not use an adequate method of depreciation and generally ignores the impact of the other types of obsolescence. (Presentation and recording are on file in the County Clerk's office for review).

Jerry Wisdom referred the BOE to his 21-page presentation and answered questions from the BOE. Mr. Wisdom said valuations were lowered 8.3% from 2019 and 2020 valuations were \$71,500,000.00. Wisdom asked if Mr. Geiser would consider a 13% reduction in value-\$67,443,000 and Mr. Geiser said he would not. Mr. Wisdom stated he would lower the valuations from \$71,500,000.00 to \$71,054,429 using the argument he did not want to jeopardize values of other wind farms in the county. (Presentation and recording are on file in the County Clerk's office for review).

After presentations from both parties the BOE discussed. The BOE expressed it seemed unreasonable Mr. Geiser would ask for a 23% reduction for one year and it was mentioned that Blackwell Wind has been receiving a five-year exemption. BOE also remarked Mr. Geiser was offered a 13% reduction. (Recording on file in the County Clerk's office for review).

Motion was made by Austin and seconded by Cary tabling Blackwell Wind, LLC for further review. Motion carried: Cary, aye; Estes, aye; Austin, aye.

Motion was made by Cary and seconded by Austin to adjourn (2:40 p.m.). Motion carried: Cary, aye; Estes, aye; Austin, aye.

Approved this 23rd day of June, 2020.

J. C. ESTES, CHAIRMAN

JOE R. CARY, VICE-CHAIRMAN

STEVE AUSTIN, MEMBER

ATTEST:

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