



# OKLAHOMA STATE BOARD OF EQUALIZATION

2300 N. LINCOLN BLVD., ROOM 100  
OKLAHOMA CITY, OK 73105-4801

(405) 521-3495  
FAX (405) 522-4306

**December 1, 2015**

**10:00 AM**

**Governor's Large Conference Room  
2<sup>nd</sup> Floor, State Capitol Building**

Governor Mary Fallin  
Chairman

Lt. Gov. Todd Lamb  
Member

Gary A. Jones, CPA  
State Auditor & Inspector  
Secretary

Joy Hofmeister  
Superintendent of  
Public Instruction  
Member

Ken Miller  
State Treasurer  
Member

Scott Pruitt  
Attorney General  
Member

Jim Reese  
Secretary of Agriculture  
Member

Nancy Grantham  
Administrative Assistant

## AGENDA

1. Call to Order
2. Roll Call
3. Disposition of minutes of the September 8, 2015 meeting
4. Presentation and possible action regarding the 2015 Equalization Study submitted by the Ad Valorem Division to the State Board of Equalization as required by 68 O.S. 2011, § 2864.
5. Discussion and possible action regarding the 2015 Equalization Performance Audit results.
6. Report from Subcommittee Chairman, Gary Jones
7. Discussion and possible action to change Assessor fee schedule per 68 O.S. 2011, § 2864 (f)
8. Discussion and possible action to resolve into executive session for discussion regarding ratification and approval of resolution of protest: Head Start Telecom, Inc. dba Dartphone (T231), [fair cash value appraisal] upon advice of counsel that the disclosure of discussions of this item of business might seriously impair the ability of the Board to conduct the evaluation and consideration of these matters and determination of appropriate action, if any, thereupon, 25 O.S. 2011, § 307 (B)(4).

## **EXECUTIVE SESSION**

(Authorized by 25 O.S. 2011, § 307 (B) (4))

## **OPEN SESSION**

9. Discussion and possible action on motions or actions resulting from the executive session including, but not limited to, recertification of fair cash values for (T231) Head Start Telecom, Inc. dba Dartphone.

10. New Business

11. Adjournment

Agenda Item #4      Presentation and possible action regarding the 2015 Equalization Study submitted by the Ad Valorem Division to the State Board of Equalization as required by 68 O.S. 2011, § 2864.

Distribution:

“2015 Equalization Study”

**EQUALIZATION STUDY  
REAL PROPERTY**

**RECOMMENDATIONS**

- 1. Counties in Compliance**
- 2. County Findings and Recommendations**

# EQUALIZATION STUDY

## COUNTY FINDINGS AND RECOMMENDATIONS

Counties have met all criteria for the Equalization Study  
as required by the State Board of Equalization

### No Adjustment Recommended

1 Alfalfa	23 Garvin	45 Muskogee
2 Atoka	24 Grady	46 Noble
3 Beaver	25 Grant	47 Nowata
4 Blaine	26 Greer	48 Okfuskee
5 Bryan	27 Harper	49 Oklahoma
6 Caddo	28 Haskell	50 Osage
7 Canadian	29 Hughes	51 Ottawa
8 Carter	30 Jackson	52 Pawnee
9 Cherokee	31 Jefferson	53 Pittsburg
10 Choctaw	32 Johnston	54 Pontotoc
11 Cimarron	33 Kay	55 Pottawatomie
12 Cleveland	34 Kingfisher	56 Pushmataha
13 Coal	35 Kiowa	57 Roger Mills
14 Comanche	36 Latimer	58 Rogers
15 Cotton	37 LeFlore	59 Seminole
16 Craig	38 Lincoln	60 Sequoyah
17 Creek	39 Logan	61 Stephens
18 Custer	40 McClain	62 Tillman
19 Delaware	41 McIntosh	63 Tulsa
20 Dewey	42 Major	64 Washington
21 Ellis	43 Marshall	65 Washita
22 Garfield	44 Mayes	66 Woods
		67 Woodward

# EQUALIZATION STUDY

## COUNTY FINDINGS AND RECOMMENDATIONS

Counties are in compliance with audited ratios between 11% and 13.50%, all classes of property are within 1.5 percentage points deviation. Coefficients of dispersion exceed the maximum 20%.

Adjustment recommended is to reduce the coefficient of dispersion on any class of property exceeding the maximum, to 20% or less, as required by 68 O.S., Section 2866 B,6.

- |           |             |
|-----------|-------------|
| 1 Adair   | 5 McCurtain |
| 2 Beckham | 6 Murray    |
| 3 Harmon  | 7 Okmulgee  |
| 4 Love    | 8 Payne     |

**2015 Equalization Study Findings**

<b>Co #</b>	<b>County</b>	<b>Class</b>	<b>Median</b>	<b>COD</b>
01	Adair	RES	12.00	39.175
		COM	12.10	38.083
		AG	12.00	3.316
05	Beckham	RES	12.00	0.058
		COM	12.00	9.308
		AG	12.00	30.478
29	Harmon	RES	12.02	85.125
		COM	12.03	72.746
		AG	12.00	0.333
43	Love	RES	12.00	0.717
		COM	12.00	25.392
		AG	11.99	2.236
45	McCurtain	RES	11.00	25.564
		COM	11.00	36.773
		AG	11.06	2.577
50	Murray	RES	11.00	20.418
		COM	11.00	33.718
		AG	11.00	3.109
56	Okmulgee	RES	12.00	27.850
		COM	12.00	94.075
		AG	12.00	0.750
60	Payne	RES	11.31	6.482
		COM	11.12	30.012
		AG	11.40	1.711

## **COUNTY FINDINGS AND RECOMMENDATIONS CATEGORY ONE**

**Counties found to be in category one non-compliance under the Permanent Rules and Regulations for the Equalization Study and have until the end of the next audit period to make the necessary adjustments.**

**Adjustments recommended are to bring the median of any class of property which is outside the 11% to 13.50% range, to minimum of 11% and a maximum of 13.50% with the deviation between classes not exceed 1.5 percentage points and to reduce the coefficient.**

1 Texas (Residential & Commercial)

2 Wagoner (Residential)

**2015 Equalization Study Findings**

<b>Co #</b>	<b>County</b>	<b>Class</b>	<b>Median</b>	<b>COD</b>
70	Texas	RES	8.79	74.943
		COM	9.05	31.373
		AG	13.00	1.146
73	Wagoner	RES	10.89	11.864
		COM	11.20	3.768
		AG	11.20	6.248

# **REAL PROPERTY**

## **STATE-WIDE FINDINGS**

**County Applied Assessment Percentages as reported on the Annual  
Abstract of Valuation and Assessment**

**2015 Real Property County Applied Assessment Percentages**

**As Reported on the Annual County Abstract of Valuation and Assessment**

1 Adair	12.00%	39 Latimer	11.20%
2 Alfalfa	12.50%	40 LeFlore	11.00%
3 Atoka	12.00%	41 Lincoln	11.00%
4 Beaver	13.00%	42 Logan	11.00%
5 Beckham	12.00%	43 Love	12.00%
6 Blaine	11.00%	44 McClain	11.00%
7 Bryan	11.00%	45 McCurtain	11.00%
8 Caddo	11.00%	46 McIntosh	11.00%
9 Canadian	12.00%	47 Major	11.00%
10 Carter	12.00%	48 Marshall	11.25%
11 Cherokee	11.00%	49 Mayes	11.20%
12 Choctaw	11.00%	50 Murray	11.00%
13 Cimarron	13.00%	51 Muskogee	11.00%
14 Cleveland	12.00%	52 Noble	11.50%
15 Coal	12.00%	53 Nowata	12.00%
16 Comanche	11.25%	54 Okfuskee	11.00%
17 Cotton	11.50%	55 Oklahoma	11.00%
18 Craig	11.50%	56 Okmulgee	12.00%
19 Creek	12.00%	57 Osage	12.00%
20 Custer	11.00%	58 Ottawa	11.40%
21 Delaware	11.50%	59 Pawnee	12.00%
22 Dewey	11.00%	60 Payne	11.40%
23 Ellis	12.00%	61 Pittsburg	11.00%
24 Garfield	12.50%	62 Pontotoc	12.00%
25 Garvin	11.00%	63 Pottawatomie	12.00%
26 Grady	11.00%	64 Pushmataha	11.00%
27 Grant	12.50%	65 Roger Mills	12.00%
28 Greer	12.00%	66 Rogers	11.00%
29 Harmon	12.00%	67 Seminole	12.00%
30 Harper	12.00%	68 Sequoyah	11.00%
31 Haskell	11.00%	69 Stephens	11.00%
32 Hughes	11.00%	70 Texas	13.00%
33 Jackson	12.00%	71 Tillman	12.00%
34 Jefferson	11.50%	72 Tulsa	11.00%
35 Johnston	12.00%	73 Wagoner	11.20%
36 Kay	11.00%	74 Washington	12.00%
37 Kingfisher	11.00%	75 Washita	11.00%
38 Kiowa	11.00%	76 Woods	11.50%
		77 Woodward	11.00%

# **PERSONAL PROPERTY**

## **STATE-WIDE FINDINGS**

**County Applied Assessment Percentages as reported on the Annual  
Abstract of Valuation and Assessment**

**2015 Personal Property County Applied Assessment Percentages**

**As Reported on the Annual County Abstract of Valuation and Assessment**

1 Adair	12.00%	39 Latimer	10.00%
2 Alfalfa	12.00%	40 LeFlore	11.00%
3 Atoka	10.00%	41 Lincoln	12.00%
4 Beaver	13.00%	42 Logan	10.00%
5 Beckham	12.00%	43 Love	12.00%
6 Blaine	11.00%	44 McClain	11.00%
7 Bryan	13.00%	45 McCurtain	11.00%
8 Caddo	12.00%	46 McIntosh	11.00%
9 Canadian	12.00%	47 Major	11.00%
10 Carter	12.00%	48 Marshall	10.00%
11 Cherokee	11.00%	49 Mayes	11.00%
12 Choctaw	11.00%	50 Murray	12.00%
13 Cimarron	13.00%	51 Muskogee	12.00%
14 Cleveland	12.00%	52 Noble	10.00%
15 Coal	12.00%	53 Nowata	12.00%
16 Comanche	11.25%	54 Okfuskee	13.00%
17 Cotton	11.50%	55 Oklahoma	13.75%
18 Craig	12.00%	56 Okmulgee	12.00%
19 Creek	12.00%	57 Osage	12.00%
20 Custer	10.00%	58 Ottawa	15.00%
21 Delaware	11.50%	59 Pawnee	12.00%
22 Dewey	11.00%	60 Payne	11.40%
23 Ellis	12.00%	61 Pittsburg	13.00%
24 Garfield	15.00%	62 Pontotoc	12.00%
25 Garvin	11.00%	63 Pottawatomie	14.00%
26 Grady	11.00%	64 Pushmataha	10.00%
27 Grant	12.50%	65 Roger Mills	12.00%
28 Greer	15.00%	66 Rogers	11.00%
29 Harmon	12.00%	67 Seminole	12.00%
30 Harper	13.00%	68 Sequoyah	10.00%
31 Haskell	11.00%	69 Stephens	11.00%
32 Hughes	11.00%	70 Texas	13.00%
33 Jackson	10.00%	71 Tillman	12.00%
34 Jefferson	15.00%	72 Tulsa	10.00%
35 Johnston	12.00%	73 Wagoner	12.00%
36 Kay	14.00%	74 Washington	15.00%
37 Kingfisher	11.00%	75 Washita	15.00%
38 Kiowa	12.00%	76 Woods	12.00%
		77 Woodward	11.00%

Agenda Item #8

Discussion and possible action to resolve into executive session for discussion regarding ratification and approval of resolution of protest: Head Start Telecom, Inc. dba Dartphone (T231), [fair cash value appraisal] upon advice of counsel that the disclosure of discussions of this item of business might seriously impair the ability of the Board to conduct the evaluation and consideration of these matters and determination of appropriate action, if any, thereupon, 25 O.S. 2011, § 307 (B)(4).

Agenda Item #9

Discussion and possible action on motions or actions resulting from the executive session including, but not limited to, recertification of fair cash values for (T231) Head Start Telecom, Inc. dba Dartphone.