

STATE BOARD OF EQUALIZATION

December 1, 2020

10:00 AM

Governor's Conference Room

Second Floor – State Capitol Building

MINUTES

The State Board of Equalization met on December 1, 2020 at 10:00 a.m. in the Governor's Conference Room on the second floor of the State Capitol building. The members were notified by e-mail.

Members present were:

Governor J. Kevin Stitt

Lt. Governor Matt Pinnell

Cindy Byrd, State Auditor

Joy Hofmeister, Superintendent of Public Instruction

Mike Hunter, Attorney General

Randy McDaniel, State Treasurer

Blayne Arthur, Chairman of the Board of Agriculture

Guest who took part in discussion:

Joe Hapgood – Director, Ad Valorem Division of Oklahoma Tax Commission

Governor Stitt called the meeting to order.

Agenda Item #1 – Roll Call

Roll was called to establish a quorum.

Agenda Item #2 – Announcement of filing of regular meeting and changed meeting notice and posting of the agenda in accordance with the Open Meeting Act.

Agenda Item #3 – Disposition of June 15, 2020 minutes

MS. HOFMEISTER MOVED TO ACCEPT THE MINUTES AS PRESENTED. Mr. Hunter seconded the motion. Roll call was taken and all members present voted "aye".

Agenda Item #4 – Presentation and possible action regarding the 2020 Equalization Study submitted by the Oklahoma Tax Commission, Ad Valorem Division to the State Board of Equalization as required by 68 O.S. 2011, § 2864.

Mr. Hapgood presented the board with the annual equalization study on which the Ad Valorem Division of the Oklahoma Tax Commission reviewed constitutional and statutory provisions regarding value of real and personal property.

MR. HUNTER MADE A MOTION TO ACCEPT THE 2020 EQUALIZATION STUDY AS PRESENTED BY MR. HAPGOOD AND FIND BRYAN, COAL AND NOWATA COUNTIES IN CATEGORY ONE NON-COMPLIANCE BASED UPON DATA CONTAINED IN THE REPORT. Ms. Hofmeister seconded the motion. Roll call was taken and all members present voted “aye”.

Agenda Item #5– Discussion and possible action regarding the 2020 Equalization Performance Audit results.

Mr. Hapgood presented the board with the annual performance audit on which the Ad Valorem Division of the Oklahoma Tax Commission reviewed and found Coal County fell short of passing the audit. Mr. Hapgood recommended Coal County be placed in category 1 non-compliance.

Agenda Item #6 – Report from Subcommittee to accept the Performance Audit Report

MS. BYRD, SUBCOMMITTEE CHAIRMAN, MADE A MOTION TO ACCEPT THE 2020 PERFORMANCE AUDIT RESULTS AND FIND COAL COUNTY IN CATEGORY 1 NON-COMPLIANCE BASED UPON DATA CONTAINED IN THE REPORT. Mr. McDaniel seconded the motion. Roll call was taken and all members present voted “aye”.

Agenda Item #7 – Discussion and possible action to change Assessor fee schedule per 68 O.S. 2011 § 2864(f)

MS. BYRD, SUBCOMMITTEE CHAIRMAN, STATED THE STATUTES REQUIRE THE BOARD TO REVIEW THE ASSESSOR FEE SCHEDULE EACH YEAR. AT THIS TIME NO DOCUMENTATION HAS BEEN SUBMITTED FOR ASSESSOR FEE SCHEDULE CHANGES. NO ACTION TAKEN

Agenda Item #8 – Discussion and possible action to dismiss the penalty of \$9,517 for Hughes Network System, LLC as assessed at the June 15, 2020 meeting due to a clerical error regarding the submission date.

MS. HOFMEISTER MADE A MOTION TO DISMISS THE PENALTY OF \$9,517 FOR HUGHES NETWORK SYSTEM, LLC ASSESSED AT THE JUNE MEETING DUE TO A CLERICAL ERROR REGARDING THE SUBMISSION DATE. Mr. McDaniel seconded the motion. Roll call was taken and all members present voted “aye”.

Agenda Item #9 – New Business – None

Agenda Item #10 – Adjournment

LT. GOVERNOR PINNELL MADE A MOTION TO ADJOURN. Ms. Arthur seconded the motion. Governor Stitt declared the meeting adjourned.

**Governor J. Kevin Stitt
State Board of Equalization**

**Cindy Byrd
State Auditor and Inspector
Secretary, State Board of Equalization**