

BOARD OF EQUALIZATION SUB COMMITTEE MEETING
January 20, 2021, 1:30 PM
Oklahoma Sheriffs' Association Conference Room
1615 State Street, Edmond, OK

The meeting was called to order by Chairman, Auditor Cindy Byrd.

Roll Call was taken, and a quorum was established.

Members present:

Blayne Arthur
Mathangi Shankar
Gary Snyder
Wade Patterson
Cindy Byrd, Chairman

The open meetings laws were followed to best of our ability.

Agenda Item #1 – Suspend the County assessor's performance audit for 2021

Due to the current COVID pandemic, County Assessor's are concerned they are not where they feel they need to be at this time for the performance audit to be conducted by OTC.

Joe Hapgood, OTC, provided the BOE subcommittee with a list of Counties that were having difficulty with visual inspection at this time.

Mr. Snyder made a motion to suspend the performance audit for 2021 and make that an agenda item for the State Board of Equalization.

Ms. Byrd stated that some Assessor's would like to continue the performance audit but recommend to the State Board of Equalization there would not be any Counties found out of compliance for 2021.

Mr. Snyder amended the motion to include the continuation of the performance audit but not put any counties in non-compliance and take direction from the State Board of Equalization.

Mr. Patterson seconded the motion.

This motion will be a recommendation to the State Board of Equalization at the February meeting.

All members voted "aye".

Agenda Item #2 – New Business

Ms. Byrd received a letter from Kandace Madden, Coal County Assessor and distributed the letter to all members present.

Ms. Byrd read the letter from Ms. Madden requesting an audit reconsideration.

Ms. Madden was present and presented her issues to the BOE subcommittee. She was concerned that she did not receive points for one of the mapping questions on the performance audit. After contacting her OTC field person it was unclear if the maps were missing or the information was not there. For several years her mapping system has been in full compliance. Ms. Madden feels that she has enough points to be put in compliance and is asking OTC to reconsider her score for the 2020 performance audit.

Lisa Roberson, Jackson County Assessor added a comment, OTC allowed her to remove information from her system to get points for the performance audit.

Mandy Snyder, Noble County Assessor, mentioned that the middleman/field analyst gathers the information from the Assessor's office and delivers it to OTC to provide an audit score. She believes there is only one person in the Ad Valorem Division of OTC who scores all the audits. This information is gathered by one person and scored by another person so the audit could be skewed.

There could be some inconsistency with the way the middleman/field analyst gathers the Assessors audit data and how it is scored by OTC.

Ms. Byrd asked Mr. Snyder and Mr. Patterson to contact Joe Hapgood, Director, Ad Valorem Division, Oklahoma Tax Commission to ask for the documentation that was used for the Coal County performance audit. Also, Ms. Byrd would like Mr. Snyder and Mr. Patterson to meet with Ms. Madden to look at her system and see if the mapping information is there. Ms. Byrd asked that a report be presented at the next BOE subcommittee meeting.

Mr. Ron Dean, Muskogee County Assessor, reported on the concerns he has experienced due to COVID. He feels that he has not been able to perform his statutory duties and expectations but will continue working on the VI and value property fairly without cutting corners. As a requirement for the performance audit one-fourth of the county is to be visually inspected and that would be almost impossible to complete during the current pandemic. He would greatly appreciate the 2021 audit be suspended.

Ms. Byrd asked Mr. Snyder and Mr. Patterson to put an agenda item together to discuss revamping the performance audit for the next subcommittee meeting.

Seeing no other new business, a motion was made to adjourn by Ms. Arthur and a second by Mr. Patterson. All members voted "aye".

Ms. Byrd declared the meeting adjourned.