

**BOARD OF EQUALIZATION SUB COMMITTEE MEETING**

**June 1, 2021, 1 PM**

**Department of Agriculture Board Room**

**2800 North Lincoln, OKC, 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

Cindy Byrd, Chairman

Mr. Snyder made a motion to approve the minutes of the January 20, 2021 Board of Equalization subcommittee.

Ms. Arthur seconded the motion. Roll call was taken and all members present voted "aye". Motion carried

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

**Agenda Item #1 – Coal County audit findings**

Mr. Snyder reported that Mr. Wade Patterson met with OTC and Kandace Madden, Coal County Assessor concerning the performance audit mapping question and would like to have the 5 points restored to the performance audit total for Coal County. After lengthy discussion with the board the restored 5 points for the mapping question would not make a difference in the overall total for Coal County. No action taken.

**Agenda Item #2 – Performance Audit committee- suspending 2021 audit findings**

Mr. Snyder made a recommendation to the State Board of Equalization that no County will be held out of compliance although the performance audit will continue to be performed for this year. Ms. Shankar seconded the motion. Roll call was taken and all members present voted "aye". Motion carried

**Agenda Item #3 – Performance Audit committee- Revamp the performance audit**

Mr. Snyder reported that the Assessor's Association along with employees of CLGT had both been working on revamping the performance audit. At the present time they have come up with some questions for OTC to review and have a meeting to discuss. There will be a total of 200 points for the performance audit. There would be 3 questions that would be the same each year:

Question 1 – Ratio study – residential and commercial

Question 2 – Coefficient of Dispersion – residential and commercial

Question 3 - Residential Market Use Price Related Differential

Questions 4-10 would be pulled from a random pool of questions which the State Board of Equalization subcommittee would choose each year for the performance audit.

Ms. Arthur made a motion to present the questions to OTC for review and bring input to the next State Board of Equalization subcommittee meeting. Ms. Shankar seconded the motion. Roll call was taken and all members present voted "aye". Motion carried

**Agenda Item #4 – New Business**

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

Ms. Byrd declared the meeting adjourned.