

**BOARD OF EQUALIZATION SUBCOMMITTEE MEETING**

**August 24, 2021, 1:30 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:

Mathangi Shankar

Gary Snyder

Wade Patterson

Auditor Cindy Byrd, Chairman

Approval of minutes - Approval of the minutes for the June 1, 2021 BOE subcommittee. Mr. Snyder noted the minutes reflect exactly what he said on agenda item #3, however, what he said was incorrect so could he correct that? Auditor Byrd stated there needs to be a motion made to approve the minutes as presented. Ms. Shankar made a motion to approve the minutes for the June 1, 2021 meeting as presented. Mr. Patterson seconded the motion. Roll call was taken and all members present voted "aye". Motion carried.

Mr. Snyder then corrected his comment on agenda item #3 - Revamping the performance from the June 1, 2021 meeting to say, questions 1, 2 and 3 would remain the same, which is true. Mr. Snyder continued to say that questions 4-10 would be made up of a random pool of questions. What Mr. Snyder meant to say was that the next 10 questions would be a random of pool of questions with a total of 13 questions, not 10. Mr. Snyder made a motion to amend the minutes as presented by Mr. Snyder. Ms. Shankar 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 – Performance Audit Update – Joe Hapgood OTC**

Mr. Brydon, OTC, provided a copy to the subcommittee a draft of the revamped performance audit questions response/concerns from OTC. Handout #1

Mr. Joe Hapgood, OTC, presented each area of concern on the performance audit pooled questions/concerns to the BOE subcommittee members as shown in Handout #1.

Administrative Items: Lisa Melchoir, President of the County Assessor's Association reached out to OTC and offered the opportunity to address any administrative issues or other items that needed clarification or other questions relating to the performance audit draft before implementation. The biggest issue relates to organize and manage the data bases along with the computer programming. We are requesting from the subcommittee to data collect the entire pool of questions every year so the data base can be

consistent with the audit staff that is collecting data. All the question from the pool would be included in the performance audit report for reference. OTC maintains performance audit results in an Access data base.

Concerns from the Subcommittee of auditing all polled questions each year were expressed.

Joe Hapgood and Troy Frazier, OTC, continued to discuss the remaining items presented on the handout: Sales Ratio Study, Data Collection, VI Plan, VI Data Entry, Sales File (what constitutes a “problem deed”), Mapping, (most current municipal & school boundaries), Properly Maintaining Capped Values, Forms, Soil Type Mapping and Land Use Mapping, Trending Tables, NBHD (need question based on percentage of total neighborhoods within the County), Final Ratio Study Procedure, Appeals Process, and Audit Revision.

Mr. Hapgood made a comment that this is the Board of Equalization subcommittee audit, his office goes out and conducts the audit on the boards behalf and his intent is to do that as accurately and as fully and effectively as possible. His office is ready to implement any changes that are finalized and start moving forward with the process.

Auditor Byrd asked Mr. Hapgood if there were any of the polled questions that he would like to see on the performance audit each year.

Mr. Hapgood explained the Visual Inspection which is question 1A would be very important to the appraisal process.

**Agenda Item #2 – Performance Audit update – Gary Snyder, OSU/CLGT**

Mr. Snyder reported the BOE Subcommittee has met with the Assessors Association many times about the performance audit questions and feels like after listening to the presentation given, he would like to recommend meeting jointly with all parties involved (BOE Subcommittee, Assessors Association executive officers and Ad Valorem Division of Tax Commission) to iron out any differences and bring a final report to the next BOE Subcommittee meeting.

OTC stated the sooner the information is received the better. Subcommittee meeting will be set for the end of September.

**Agenda Item #3 – New Business**

No new business.

**Agenda Item #4 – New Business**

Seeing no other new business, a motion was made to adjourn by Mr. Patterson and a second by Mr. Snyder. All members voted “aye”.

Ms. Byrd declared the meeting adjourned.