

**BOARD OF EQUALIZATION SUBCOMMITTEE MEETING**

**November 22, 2021, 10:30 AM**

**Department of Agriculture Board Room**

**2800 North Lincoln, OKC, OK**

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

Members present:

Blayne Arthur

Gary Snyder

Wade Patterson

Auditor Cindy Byrd, Chairman

Member absent:

Mathangi Shankar

Roll Call was taken, and a quorum was established.

**Agenda Item #1 – Approval of September 28, 2021, BOE subcommittee meeting**

Mr. Patterson made a motion to approve. Ms. Arthur seconded the motion. Roll call was taken, and all members present voted “aye”. Motion carried.

**Agenda Item #2 – Reconsider/resubmit or accept the new revised performance audit with the revision of the last paragraph concerning forms.**

Mr. Snyder reported on the last paragraph of the performance audit that was approved at the last meeting made a statement that the BOE subcommittee would approve the forms or write the forms that OTC were to use to collect data, this subcommittee doesn't want to do that. So I am proposing that we strike the last paragraph of what we approved at the last meeting.

Mr. Snyder made a motion to accept a revised copy of the performance audit that was approved at the September 28, 2021, meeting by striking the entire last paragraph of the last page of the audit. Mr. Patterson seconded the motion. Roll call was taken, and all members present voted “aye”. Motion carried.

**Agenda Item #3 – Present/accept the OTC collection forms for the 2022 audit**

Joe Hapgood presented all board members with a copy of the forms. The handout is a copy of the collection forms that were submitted to the audit review committee to make sure this is what needs to be used in the revised “test” performance audit. OTC will report back to the subcommittee to see what changes may need to be made.

Mr. Snyder made a motion to approve the forms collection packet as presented. Mr. Patterson seconded the motion. Roll call was taken, and all members present voted "aye". Motion carried.

Auditor Byrd thanked OTC for all their hard work on the performance audit project in such a short amount of time.

#### **Agenda Item #4 – Presentation of the 2021 Performance Audit results**

Joe Hapgood presented the performance audit results to BOE subcommittee members. There were a larger number of Counties this year that did not meet the points threshold. The counties that did not meet the required points: Cleveland, Kay, McCurtain, Okmulgee, Pawnee, and Seminole. **Comanche County received a perfect score on the 2021 performance audit.**

OTC is seeing a trend relating to the ratio portion, where we are looking at the assessment level of residential and commercial and the last four years where we have noticed a continued decline in the median ratios, so the assessment levels have been dropping. The Assessors valuation overall have not been keeping up with that so that is what is causing the median ratio to drop a little bit. They have also noticed the CODs go up a little bit over that same period of time. So that is just another trend that we have found when analyzing the data that we thought we might share with the subcommittee.

#### **Agenda Item #5– New Business**

No new business.

#### **Agenda Item #6 – Adjournment**

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

Auditor Byrd declared the meeting adjourned.