

Cleveland County, OK
Cleveland County Office Building

*201 South Jones
Norman, OK 73069
Suite 200*



Tax Roll Correction Board
Meeting Minutes - Final

Thursday, February 26, 2026
9:30 AM

Jacob McHughes - Chairman
Chuck R. Thompson - Vice-Chairman
Douglas Warr - Member

<https://www.clevelandcountyoak.com/>

Meeting Called to Order

Jacob McHughes, Chairman
Chuck Thompson, Vice-Chairman
Douglas Warr, Member

Notice of the meeting was properly posted on Tuesday, February 24, 2026.

Approval of Minutes

1. Discussion and possible action regarding minutes of the regular meeting of January 29, 2026.

[Tax Roll Minutes January 2026](#)

A motion was made by Thompson, seconded by Warr, that this item be approved. The motion carried by the following vote:

Aye: 3 - McHughes, Thompson, and Warr

For purposes of this agenda “Action” means any of the following: amending, approving, approving as amended, deferring, denying, giving instructions to staff, making a recommendation to another public body, receiving documents or presentations, referring to committee, reconsidering, re-opening, returning, striking or postponing the item.

Items of Business

2. Discussion and possible action regarding Complaint for Erroneous Assessment and Petition for Correction.

[02-26-26](#)

A motion was made by Thompson, seconded by McHughes, that this item be approved. The motion carried by the following vote:

Aye: 3 - McHughes, Warr, and Thompson

3. Discussion and possible action regarding Complaint for Erroneous Assessment submitted by Tom S. Aldridge II, for Tom S & Mary Kate Aldridge Trust 321/323 W Comanche St Norman. Petition No. 39799, Account No. 18976.

Summary of Discussion Regarding Complaints on Assessments (Tom and Mary Kate Aldridge / Comanche Street Trust):

- The discussion addressed complaints concerning property assessments submitted by **Mr. Tom Aldridge** and **Tom and Mary Kate Aldridge** regarding the **Comanche Street Trust (Petition #39799, Account #18976)**.
- Mr. Aldridge apologized for his absence at a previous meeting due to travel issues and thanked the board for rescheduling.
- He requested guidance on how to demonstrate that the properties at **321 and 323**

Comanche Street are used for charitable purposes.

- Background:
 - The **Tom and Mary Kate Aldridge Trust** was established in 1996.
 - Since its founding, the trust has funded numerous charitable projects and events, with an annual board meeting to oversee activities.
 - They provided a letter summarizing charitable activities from the previous year.
- Specific property use:
 - The trust previously covered hotel costs for board members attending events in Oklahoma (~\$192.90 per night per person; ~\$11,000 total for 61 days).
 - To reduce costs and improve logistics, the trust built a property on Comanche Street with multiple units:
 - One side is for general use, while the other units accommodate board members and their families.
 - The property hosts meetings, board functions, and game-day gatherings for the family and supported individuals.
- Mr. Aldridge argued that these activities justify the properties' use as charitable under applicable assessment rules.
- **Property Use Clarification:**
 - **323 Comanche Street** is not leased and no one permanently lives there.
 - It is furnished and used occasionally for charitable purposes, including as an auction prize bundled with game-day tickets.
 - The property hosts board members, volunteers, and guests; appearances may suggest constant occupancy, but actual use is intermittent.
 - Tom Aldridge offered to provide **utility bills** (water, power) to verify actual use.
- **Documentation Provided:**
 - EIN number for the trust.
 - Board meeting minutes.
 - Letter from the Secretary of State.
- **Main Request:**
 - Mr. Aldridge sought guidance on whether additional actions could be taken by the foundation to **change the property tax assessment opinion** on the properties at 321 and 323 Comanche Street.
- **Overall Purpose:**
 - To demonstrate that the properties are being used for charitable purposes and justify their tax-exempt status.

[Tom & Kate Aldridge Trust](#)

A motion was made by Thompson, seconded by McHughes that this item be approved as tax exempt. The motion carried by the following vote:

Aye: 2 - Thompson, and McHughes

Nay: 1 - Warr

No new business was presented for discussion or action during this meeting.

No statements or announcements were made by the board members during this meeting.

Adjourn

A motion was made by Thompson, seconded by Warr, to adjourn the meeting. The motion carried by the following vote:

Aye: 3 - McHughes, Thompson, and Warr

**Tax Roll Correction Board
CLEVELAND COUNTY, OKLAHOMA**

Chairman

ATTEST:

Pam Howlett, County Clerk

Minutes Prepared by: _____
Deputy County Clerk