

**Cleveland County, OK**  
**Cleveland County Office Building**

*201 South Jones  
Norman, OK 73069  
Suite 200*



**Tax Roll Correction Board**  
**Meeting Minutes**

**Thursday, April 30, 2026**  
**9:30 AM**

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

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

**Meeting Called to Order****Roll Call**

**Present** Jacob McHughes, Chuck Thompson, and Douglas Warr

**Notice of the meeting was properly posted on April 28, 2026.**

**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.**

**Approval of Minutes**

1. Discussion and possible action to approve the minutes of the Regular Meeting held on March 26, 2026.

A motion was made by Vice Chairman Thompson, seconded by Member Douglas Warr, to approve the minutes of March 26, 2026. The motion carried by the following vote:

**Aye:** 3 - McHughes, Thompson, and Warr

**Public Comment: No comments from the public were made during this meeting.**

**Items of Business**

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

A motion was made by Member Douglas Warr, seconded by Chairman Jacob McHughes, moved to approve Petition numbers 39873 through 39908 and to pull Petition number 39909 for individual attention. The motion carried by the following vote:

**Aye:** 3 - Thompson, Warr, and McHughes

County Assessor Douglas Warr said that Petition 39909 involves a salon in Norman requesting a tax correction on business personal property assets that were originally reported by a previous owner. In 2024, the prior owner filed a Form 901, which is required to render business assets. Based on that filing, the Assessor's office reviewed, depreciated, and trended the reported assets to determine fair cash value, then issued a change of assessment notice. The owner at that time was properly notified but did not respond. As a result, the assessed value was finalized and the taxes were placed on the tax roll.

In 2025, another Form 901 was filed indicating that the business had closed at the end of 2024 and that ownership had transferred to a new party. The filing noted that this was not a sale but a transfer, with all assets remaining the same under a new owner. Later, around September 25, the new owner—through a tax representative—attempted to challenge the 2024 asset values. However, those values were based on the prior owner’s properly filed rendition, and the required notice had already been issued with no objection at that time.

The current position is that the new owner is attempting to revise asset values for a period during which they did not own the business. Since the 2024 rendition was properly filed, reviewed, and finalized, and the taxes have already been paid, there is no basis for a correction.

Therefore, the recommendation made by Member Douglas Warr, seconded by Vice Chairman Chuck Thompson is to deny the tax correction request for Petition 39909.

**Aye: 3- Chairman McHughes; Vice Chairman Thompson; and Member Warr**

No new business was presented for discussion or action at this time.

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

**Adjourn**

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

**Aye:** 3 - Thompson, McHughes, and Warr

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

\_\_\_\_\_  
Chairman

**ATTEST:**

\_\_\_\_\_  
Pam Howlett, County Clerk

Minutes Prepared by: \_\_\_\_\_  
Deputy County Clerk