

Cleveland County, OK
Cleveland County Office Building

201 South Jones
Norman, OK 73069
Suite 200

3:48:09 PM

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COUNTY CLERK
NORMAN, OK



Printed on 3/24/2026
Pamela Howlett,
County Clerk, Cleveland County

Pam Howlett

Tax Roll Correction Board
Regular Meeting Agenda

Thursday, March 26, 2026
9:30 AM

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

<https://www.clevelandcount yok.com/>

Pam Howlett, County Clerk

Meeting Called to Order**Roll Call**

Notice of the meeting was properly posted on March 24, 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 February 26, 2026.

[2026-02-26 Minutes](#)

Public Comment: Comments from the public will be allowed on any item listed on the agenda. Public comments will be accepted on a first come, first serve basis and are limited to two (2) minutes per person, for a total of ten (10) minutes. Individuals who wish to participate in the public comment portion of the meeting should complete a "Request to Speak" form at the beginning of the meeting and specify the agenda item they want to discuss.

Items of Business

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

[2026-03-26 TRC Agenda Packet](#)

New Business**Board Member Statements and Announcements****Adjourn**

Cleveland County, OK
Cleveland County Office Building

*201 South Jones
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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.clevelandcount yok.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

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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

TAX ROLL ERRORS SUBJECT TO CORRECTION under 68 O.S. 1971 Section 2871 if:

1. Personal or Real Property is assessed to any person, etc., not owning the same;
2. Property exempt from taxation and assessed;
3. Lawful exemption deductions have not been taken into account;
4. The same property was assessed more than once the same year;
5. Property, real or personal, was assessed though not taxable for such year;
6. Impairments by fire, flood, etc., before May 1st were not deducted;
7. Lands or Lots have been erroneously described;
8. Valuation entered are at variance with valuations equalized;
9. Assessor or Equalization Board did not mail notice of valuation increase;
10. Property had no taxable situs in County, did not exist, or was placed wrong;
11. Property was acquired after January 1st by the County, or any City, Town etc.;
12. Tax extensions miscalculated by use of levies property not liable for;
13. Correction of the name of the person assessed on personal property or record owner of Real Estate;
14. Erroneous tax extended on the tax rolls with correct valuation;
15. Error in transcribing from the County Assessors survey record to assessment rolls;
16. County Treasurer restores taxes previously stricken without court order or voluntary restoration by owner;
17. Personal Tax entered without assessment being rendered or notice being given the taxpayer

Petition	Account #	Complaint	Physical Address	Reason	Year
39836	35275	900 PORTER LLC	950 N PORTER AVE NORMAN OK 73071	8	2025
39837	187076	CITY OF NOBLE	NO ADDRESS	2	2025
39838	117065	JACKSON, RACHEL J	2821 SE 97TH ST OKLAHOMA CITY OK 73165	6	2025
39839	M193714	BROWN, TRAVIS	11224 S TRIPLE X RD NEWALLA, OK 74857	5	2024
39840	M193714	BROWN, TRAVIS	11224 S TRIPLE X RD NEWALLA, OK 74857	5	2025
39841	87435	KRAUS, MIKE & REGINA	9817 S Council RD Oklahoma City OK 73169-3809	8	2025
39842	656	PATTERSON, CHRISTOPHER T & MICHELLE A	E STATE HIGHWAY 9 NORMAN, OK 73026	8	2025
39843	97165	PATTERSON, CHRISTOPHER T & MICHELLE A	1 UNKNOWN, OK	8	2025
39844	167800	STORAGE OKLAHOMA, LLC	UNKNOWN, OK	8	2022
39845	195693	WENTHOLD, ALEXIS	12450 DUFFY RD LEXINGTON OK 73051	8	2025
39846	49602	PATE, DANUIEL ORAY & PEGGY SUE	3019 Shadywood PL Norman OK 73026-8045	8	2025
39847	165862	WALKER, KARIL & BRINEGAR, ALMA G	10916 MEADOWLAKE FARMS DR OKLAHOMA CITY OK 73170	3	2025
39848	9333	WILLISON, DONALD & MARILYN-REV TRT	513 S AVERY DR MOORE, OK 73160	3	2025
39849	141957	POE, ARTHUR & JO ANN	2208 SW 117TH ST OKLAHOMA CITY OK 73170	3	2025
39850	87195	900 PORTER LLC	900 N PORTER AVE NORMAN, OK 73071	8	2025
39851	87194	900 PORTER LLC	900 N PORTER AVE NORMAN, OK 73071	8	2025
39852	192839	ENABLE OKLAHOMA INTRASTATE TRANSMISSION, LLC	12601 S ANDERSON RD OKLAHOMA CITY, OK 73165	2	2025
39853	1025507	SBA TOWERS 1X LLC	2659 24 TH AVE NW NORMAN, OK 73069	10	2025
39854	P0090618	TEETER, MARK	11004 BETHEL RD, NORMAN, OK 73026	10	2025
39855	1024352	UPNORTH MANAGEMENT LLC	2990 SE 19 TH ST UNIT 1, MOORE, OK 73160	5	2025
39856	1022512	PEANUT'S PREMIUM PRODUCE	18101 LILLIE DR, NEWALLA, OK 74857	10	2025
39857	189014	SPAGNUOLO, SHANNA	7A ST NEWALLA, OK 74857	8	2025
39858	1020628	GLO TANNING	3700 W ROBINSON ST UNIT 128, NORMAN, OK 73072	10	2025
39859	3348	ALLEN, WILLIAM T & DEANA	116 E BROADWAY ST, LEXINGTON, OK 73051	8	2024

39860	15770	RYAN, TIMOTHY G & MARIE	1008 NW 24 TH ST, MOORE, OK 73160	6	2025
39861	25535	BEN EL YAKIM 613 LLC	615 W MAIN ST, NORMAN, OK 73069	8	2022
39862	128537	PVP BLUFFTON LLC & PVP SILVER LAKE LLC	3651 W ROBINSON ST, NORMAN, OK 73072	8	2018
39863	128537	PVP BLUFFTON LLC & PVP SILVER LAKE LLC	3651 W ROBINSON ST, NORMAN, OK 73072	8	2019
39864	128537	PVP BLUFFTON LLC & PVP SILVER LAKE LLC	3651 W ROBINSON ST, NORMAN, OK 73072	8	2020
39865	128537	PVP BLUFFTON LLC & PVP SILVER LAKE LLC	3651 W ROBINSON ST, NORMAN, OK 73072	8	2021
39866	128537	WILLIAM LEVIN – PENSACOLD, LLC	3651 W ROBINSON ST, NORMAN, OK 73072	8	2022
39867	128537	WILLIAM LEVIN – PENSACOLD, LLC	3651 W ROBINSON ST, NORMAN, OK 73072	8	2024
39868	148188	MCKIDDY, JAMES A IV	1 UNKNOWN	7	2025
39869	164024	ASTANI, SAMA & ASTANI, FARIBORZ M & NAGHMEH M	2720 LERKIM LN, NORMAN, OK 73069	8	2025
39870	52901	CASEY, WANDA D	10504 143 RD AVE NE, NEWALLA, OK 74857	3	2025
39871	52901	CASEY, WANDA D	10504 143 RD AVE NE, NEWALLA, OK 74857	3	2024
39872	43511	REDDEN, LINDA	208 SANDSTONE DR, NORMAN, OK 73071	3	2025