

Cleveland County, OK

Cleveland County Office Building

*201 South Jones
Norman, OK 73069
Suite 200*



Tax Roll Correction Board

Meeting Minutes

Thursday, June 25, 2026
9:30 AM

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

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

Meeting Called to Order**Roll Call**

Present: Jacob McHughes, Chuck Thompson, and Douglas Warr

Notice of the meeting was properly posted on June 23, 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 May 28, 2026.

[2026-05-28 Minutes TRC Final](#)

A motion was made by Thompson, seconded by Warr, to approve the minutes. 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.

[2026-06-25 TRC](#)

A motion was made by Warr, seconded by McHughes, to pull four (4) petitions - 39995, 39996, 39997, and 39998, for individual attention at the end of Items of Business, and moved that Items 39966 through 39994 be approved as submitted. The motion carried by the following vote:

Aye: 3 - McHughes, Thompson, and Warr

County Assessor Warr explained that the four properties are owned by the First Presbyterian Church, although some parcels reflect different ownership records. The properties had previously been tax-exempt, but the County Assessor made changes in 2025 after determining that portions of the property were not being used exclusively for church purposes. He noted that Church representative Jan Meadows would address the issue.

Jan Meadows, a member of the First Presbyterian Church Board of Trustees, stated that the Church believes all of the properties qualify for nonprofit, religious use and should remain tax-exempt. She explained that the Church filed Tax Roll Correction petitions in 2025 after learning the County Assessor had made portions of the property taxable. According to Meadows, the Church did not receive the original assessment notices and first became aware of the change when tax bills arrived in the fall of 2025. Three tax bills were issued for parcels that are part of the Church's parking lot west of University Boulevard. Although the Church views the property as a single contiguous tract, the Assessor's records divide it into multiple parcels. In March 2026, the Church received a fourth tax bill for a parcel that had not previously been assessed. Meadows noted that the notice contained a penalty statement that had been whited out, raising concerns about the assessment process. The Church paid the taxes on the first three parcels in December and March and paid the fourth bill upon receipt.

Meadows maintained that the property is used for religious purposes, with the parking lot serving Church members. She acknowledged that the Church leases 18 of the parking lot's 139 spaces to the Noun Hotel under an agreement that also involves a thrift store, but contended that the overall property continues to qualify for the religious exemption.

After a brief presentation from the County Assessor, a motion was made by Thompson and seconded by Warr, to postpone action on the four accounts pending further review before a final decision is made. The motion carried by the following vote:

Vice Chairman Thompson suggested the County Assessor provide a summary concerning other Church parking lots in the area. Assistant District Attorney Robin Moore said that her office would appreciate a copy of the summary as well.

Aye: 3 - Warr, McHughes, and Thompson

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

Unfinished Business

3. Discussion and possible action regarding Petition No-39948, Stephanie Harris, that was postponed on May 28, 2026, for further review.

A motion was made by Thompson, seconded by Warr, to continue to postpone this matter until all the facts are gathered on Petition No. 39948 - Stephanie Harris. The motion carried by the following vote:

Aye: 3 - McHughes, Thompson, and Warr

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

Adjourn

At 10:13 a.m., 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