

Cleveland County, OK
Cleveland County Office Building

201 South Jones
Norman, OK 73069
Suite 200

10:11:43 AM

FILED IN OFFICE
COUNTY CLERK
NORMAN, OK



Printed on 5/27/2026
Pamela Howlett,
County Clerk, Cleveland County

Pam Howlett

Tax Roll Correction Board
Regular Meeting Agenda - Final

Thursday, May 28, 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 May 27, 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 April 30, 2026.

[2026-04-30 Tax Roll Correction 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 of Erroneous Assessment and Petition for Correction.

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

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

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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

Cleveland County, OK
Cleveland County Office Building

201 South Jones
Norman, OK 73069
Suite 200



8:12:00 AM

FILED IN OFFICE
COUNTY CLERK
NORMAN, OK

Printed on 5/27/2026
Pamela Howlett,
County Clerk, Cleveland County

Pam Howlett

Tax Roll Correction Board
Regular Meeting Agenda

Thursday, May 28, 2026
9:30 AM

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

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Pam Howlett, 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
39910	76028	May, Joshua	15100 Coles Lane, Newalla, OK 74857		3 2025
39911	55954	Savage, Julie C LIV TRT	13304 Montego Ter, OKC, OK 73170		3 2022
39912	55954	Savage, Julie C LIV TRT	13304 Montego Ter, OKC, OK 73170		3 2023
39913	55954	Savage, Julie C LIV TRT	13304 Montego Ter, OKC, OK 73170		3 2024
39914	55954	Savage, Julie C LIV TRT	13304 Montego Ter, OKC, OK 73170		3 2025
39915	149497	Hawn Bros Construction LLC	Unknown, OK		5 2022
39916	70684	Tucker, ODOS	15751 Mountain View Drive, Noble, OK 73068		8 2022
39917	33013	Morton, Tanner C & Hannah C	106 S Sherry Ave, Norman, OK 73069		3 2022
39918	33013	Morton, Tanner C & Hannah C	106 S Sherry Ave, Norman, OK 73069		3 2023
39919	33013	Morton, Tanner C & Hannah C	106 S Sherry Ave, Norman, OK 73069		3 2024
39920	33013	Morton, Tanner C & Hannah C	106 S Sherry Ave, Norman, OK 73069		3 2025
39921	95386	The Stover Family Trust	1504 SW 137th Ter, OKC, OK 73170		3 2022
39922	95386	The Stover Family Trust	1504 SW 137th Ter, OKC, OK 73170		3 2023
39923	95386	The Stover Family Trust	1504 SW 137th Ter, OKC, OK 73170		3 2024
39924	95386	The Stover Family Trust	1504 SW 137th Ter, OKC, OK 73170		3 2025
39925	53471	Dick, Daniel R	18901 SE 149th ST, Newalla, OK 74857		3 2025
39926	22255	Landmark-Storage LLC	1030 College Ave, Norman, OK 73072		4 2024
39927	22255	Landmark-Storage LLC	1030 College Ave, Norman, OK 73072		4 2025
39928	65217	Balliet, Scott W & Heather R	204 SW 146th St, OKC, OK 73170		3 2024
39929	65217	Balliet, Scott W & Heather R	204 SW 146th St, OKC, OK 73170		3 2025
39930	59502	McCoy, Lanett Renae & Michael Wayne	2721 SW 113th St, OKC, OK 73170		3 2025
39931	190869	Alcorn, David Leon & Teresa Irene	16300 Steppe Dr, OKC, OK 73170		7 2025
39932	190869	Alcorn, David Leon & Teresa Irene	16300 Steppe Dr, OKC, OK 73170		7 2024
39933	191028	Nabors, Gary D Jr & Sonya K	96th AVE SE, Noble OK 73068		4 2022
39934	191028	Nabors, Gary D Jr & Sonya K	96th AVE SE, Noble OK 73068		4 2023
39935	191028	Nabors, Gary D Jr & Sonya K	96th AVE SE, Noble OK 73068		4 2024
39936	191028	Nabors, Gary D Jr & Sonya K	96th AVE SE, Noble OK 73068		4 2025
39937	10507	Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170		3 2019
39938	10507	Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170		3 2020
39939	10507	Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170		3 2021
39940	10507	Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170		3 2022
39941	10507	Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170		3 2023
39942	10507	Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170		3 2024

39943	10507 Lee, Dennis & Charlotte LIV TRTEES	1341 NW 6th Pl, Moore, OK 73170	3	2025
39944	1023636 Kannabis Kings Enterprise LLC	2422 N Janeway AVE Moore OK 73160	5	2023
39945	1025376 Annie's Ruff House	19257 Ranchwood Drive Harrah, OK 73045	1,5, & 17	2025
39946	1024092 Champion Home Loans LLC	34 SW 104th OKC OK 73139	8	2025
39947	10253 H P J Family LTD Partnership	3512 Harris Dr Edmond OK 73013	8	2025
39948	151120 Harris, Stephanie	P O Box 8031, Moore, OK 73153-8031	8	2025
39949	38262 Blue Grace, LLC	P O Box 720119, Norman, OK 73070	5	2025
39950	136379 McKiddy, C & D - Family REV TRT	12300 York Rd Lexington, OK 73051	3	2024
39951	136379 McKiddy, C & D - Family REV TRT	12300 York Rd Lexington, OK 73051	3	2025
39952	72220 Frausto, Sixto J & Margarita	7400 124th St Noble, OK 73068	4	2023
39953	72220 Frausto, Sixto J & Margarita	7400 124th St Noble, OK 73068	4	2024
39954	72220 Frausto, Sixto J & Margarita	7400 124th St Noble, OK 73068	4	2025
39955	M193082 Jeffrey Shackelford TRST	12925 Oasis Drive Newalla, OK 74857	8	2025
39956	1023635 Kannabis Queens Dispensary LLC	2422 N Janeway AVE Moore OK 73160	5	2022
39957	8377 Baker, Chauncey	1321 Winding Creek CT Moore OK 73160	6	2025
39958	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2025
39959	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2024
39960	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2023
39961	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2022
39962	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2021
39963	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2020
39964	31636 LeBlanc, Paul A-LIV TRT-TRTEE	1724 N Crawford AVE Norman OK 73069	3	2019
39965	P0086135 Williams, Shevaun	221 E Main St, Norman, OK 73069	8	2025