

Thursday, May 23, 2019
1:00 p.m.

Newkirk, Oklahoma

The Kay County Equalization Board met in special session at 1:00 o'clock p.m. on Thursday, May 23, 2019, in the Commissioners Court of the Kay County Courthouse in Newkirk, Oklahoma. Notice of the meeting was posted on the 21st day of May 2019, at the Courthouse front door, Commissioners Court, and basement handicapped entrance of the Kay County Courthouse in Newkirk, Oklahoma.

Chairman J. C. Estes called the meeting to order. Those present were as follows: Joe R. Cary, Vice-Chairman; Steve Austin, Member; Claude Williams, Taxpayers for Transparency; Tammy Reese, Secretary/Kay County Clerk. (See sign-in sheet).

Motion was made by Cary and seconded by Austin approving special meeting minutes of May 13, 2019. Motion carried: Cary, aye; Estes, aye; Austin, aye.

Chairman Estes revisited the formal appeal hearing held on May 13, 2019 with protestor Donald Marchant. Estes told the Assessor reduced Marchant's fair cash value approximately 24% (\$130,000 to \$99,250); he stated value will depreciate each year. Estes said after review of comparable on mobile homes he feels the Assessor's reduction is fair.

Member Austin said he felt badly for Mr. Marchant because his taxes doubled from what previous owner paid last year. He said other taxpayers' taxes are based on the same principles and it would be a disservice to other taxpayers if not treated equally. Austin said he felt Mr. Marchant was getting a good deal since the Assessor reduced considerably.

Vice Chairman Cary mentioned the Assessor's office uses the Marshall & Swift valuation guide and he reiterated he thought the percentage the Assessor's lowered the home value to be fair.

Motion was made by Cary and seconded by Austin approving to retain the Assessor's Current Fair Cash Value of \$99,250.00 and determined by the board a fair cash value. Motion carried: Cary, aye; Estes, aye; Austin, aye.

Motion was made by Cary and seconded by Austin approving request by the Kay County Assessor to extend the Board of Equalization Session to June 28, 2019. Estes read and discussed items in the extension letter request. Motion carried: Cary, aye; Estes, aye; Austin, aye.

Motion was made by Austin and seconded by Cary to adjourn (1:16 p.m.). Motion carried: Cary, aye; Estes, aye; Austin, aye.

Approved this 18th day of June, 2019.

J. C. ESTES, CHAIRMAN

JOE R. CARY, VICE-CHAIRMAN

STEVE AUSTIN, MEMBER

ATTEST:

TAMMY REESE, COUNTY CLERK
COUNTY OF KAY, STATE OF OKLAHOMA
SECRETARY, COUNTY EQUALIZATION BOARD
(SEAL)
