



8th day of Oct 2024
Chairman _____
Member _____
Member _____
Attest Polly Irving
County Clerk

*Muskogee County
Tax Roll Correction Board*



MEETING MINUTES

September 10, 2024

8:30 a.m.

Board Members Present:

Chairman – Keith Hyslop
Member – Ron Dean

Vice-Chairman – Tim Thompson
Secretary – Polly Irving

Motion 1: Motion was made by Tim Thompson and seconded by Ron Dean to call the meeting to order at 8:38 a.m.

Motion 2: Motion was made by Ron Dean and seconded by Tim Thompson to approve the minutes from meeting date 8/13/2024.

Motion 3: Motion was made by Tim Thompson and seconded by Keith Hyslop to sign Erroneous Corrections.

New Business

None

Adjourn

Motion was made by Keith Hyslop and seconded by Tim Thompson to adjourn the meeting at 8:46 a.m.

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

State of Oklahoma, County of MUSKOGEE, SS. before the Board of Tax Roll Corrections

On the _____ day of _____, 20____, the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complainant or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath);

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of \$ _____ be granted for the following reasons:

2023 HOMESTEAD WAS NOT APPLIED

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this Board.

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By order of the Board of Tax Roll Corrections at MUSKOGEE, Oklahoma, this 8th day of Oct, 2024

[Signature]
 County Clerk
 Deputy

[Signature]
 Chairman
 Chairman of the Bd. of Co. Comm

by _____
 Deputy
 And if the tax be not paid as disclosed herein, two copies hereof are hereby transmitted to the County Treasurer as "Certificate of Error" of the value aforesaid, to be, by him, accepted in lieu of tax satisfaction of tax charges to the extent hereof.

[Signature]
 Vice-Chairman
 Chairman, Equalization Board
[Signature]
 Assessor
 County Assessor

Complaint of Erroneous Assessment - Summary

Number:	2023-V-00325	Date Filed:	9/24/2024
Section or Lots	14	Date Disposed of:	
Township	15N	Tax as First Assessed:	1,812.00
Range or block	19E	Tax Due as Corrected:	1,708.00
Number of acres	3.49	Tax Reduction Effected:	-104.00
Township, City, or Addition	15N - 19E	On Voucher Number:	
		In the amount of:	

ENDORSEMENT

State of Oklahoma, County of MUSKOGEE SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered, either

1. By the entry of credit for \$ _____ By certificate No. _____ to the tax roll entry already made where the error was only in the amount and execution of the tax, or
2. By closing the previous account by entry of certificate number and showing of, and by making re-entry at Line _____ Page _____ Book No _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at MUSKOGEE, Oklahoma, this _____ day of _____, 20____

 County Treasurer
 By _____
 Deputy

Complete Legal Description

T15N R19E S14
 FARMLAND IN FORT GIBSON
 PART NE BEGINNING NE/C
 S01°4100E ALONG E LINE
 1224.64 TO POINT OF BEGINNING
 S88°3845W 787 S01°4100E
 193.60 N88°3845E 787
 N01°4100W 193.60 TO POINT OF
 BEGINNING

Complaint of Erroneous Assessment and Order of Correction

No. 2023-V-00325

Parcel ID No. 0000-14-15N-19E-1-017-18
Assessor's Act. No. 510048254
Treasurer's Act. No. 2023-0048254

State of Oklahoma, County of MUSKOGEE, SS.

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner, of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of \$ _____, as evidenced by receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and, certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

Paid in the amount of \$ _____ as evidenced by Receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and, certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

For the taxable year **2023**

Appears upon the tax rolls of said year at _____
As Entered _____
Page _____
REAL
As Should Be _____
Per Complaint _____
REAL
By Board _____
As Ordered _____
REAL

Described thus: **MOLINA, ROGELIO C 1205 S SCOTT**

FORT GIBSON OK 74434

if city or town lots, state whether improved or vacant _____
IMPROVED
14
14
15N
15N
Range or Block Number _____
19E
19E
Number of Acres (Rural) _____
3.49
3.49
Located In: Township, City or Town Addition _____
15N - 19E
School District No. (Now and Prior) _____
21 - I-3
21 - I-3
21 - I-3

Gross or Total Valuation of Property Assessed	\$ 20,949	\$ 20,750	\$ 20,750
Exemptions other than Homestead (Lodge use, etc.)	\$ 0	\$ 0	\$ 0
Exemption for Homestead Deduction Allowed Timely	\$ 0	\$ 1,000	\$ 1,000
Net Valuation after Deduction for all Exemptions	\$ 20,949	\$ 19,750	\$ 19,750
Tax Homestead Deduction Subject To (Old Debt Levy)	\$ 0.00	\$ 1,709.00	\$ 1,709.00
Tax on Net Valuation (All Levies in Taxing Areas)	\$ 1,812.00	\$ 1,708.00	\$ 1,708.00
Penalty for Delinquent Assessment (Personal Tax)	\$ 0.00	\$ 0.00	\$ 0.00
Special Tax For	\$ 0.00	\$ 0.00	\$ 0.00
Total of All Tax Charges	\$ 1,812.00	\$ 1,708.00	\$ 1,708.00

Affiant further states that the error, more specifically described, is as follows:
2023 HOMESTEAD WAS NOT APPLIED

And is one of the specific classes of Errors (No. 3 Of those enumerated) specifically authorized to be corrected by the procedures set out in 68 O.S. §§ 2817 and 2871.

Wherefore Affiant prays that the Honorable Board of Tax Roll Corrections of said County receive this complaint and petition for Correction and order correction of the same, or to set down a day certain for hearing thereon and so advise the Complainant and Affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and Assessment Records in relation to said property and tax, reduce all testimony to writing, and to do all other things needful and expedient for proper, lawful, and just correction.

Signed _____
By _____
Agent or attorney

Before me, the undersigned, personally appeared _____ known to me to be the identical person who did execute and sign the foregoing compliant of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts set forth herein are truly and correctly stated and that he did sign and execute the same of his own free will and accord.

Subscribed and sworn to before me, this _____ day of _____, 20____
(SEAL)
My commission expires _____
Commission No. _____
Notary Public _____
County Clerk _____

Tax Roll errors subject to correction under 68 O.S. §§ 2817 and 2871.
1. Personal or Real Property is assessed to any person, etc., not owning the same;
2. Property exempt from taxation was 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, lightning, storm, winds or other cause;
7. Lands or Lots have been erroneously described;
8. Valuations entered are at variance with valuations equalized;
9. Assessor or Equalization Board did not mail notice of valuation increases;

10. Property had no taxable situs in county, did not exist, or was placed wrong;
11. Property was acquired after January 1 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 County Assessor 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 Tax Payer.

Land	2,802	Corrected	3,839	Penalty	Corrected	1,000
Impr	18,147	Corrected	16,911	Exempt	Corrected	19,750
MobH		Corrected		Total	Corrected	20,949

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

State of Oklahoma, County of MUSKOGEE, SS. before the Board of Tax Roll Corrections

On the _____ day of _____, 20____, the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complainant or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath);

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of \$ _____ be granted for the following reasons:

OWNER DECEASED IN 2021. OBIT SCANNED FOR REF IN ACCT

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this Board.

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By order of the Board of Tax Roll Corrections at MUSKOGEE, Oklahoma, this 8th day of Oct, 2021

Deputy County Clerk

Chairman of the Bd. of Co. Comm

by _____ Deputy

Vice-Chairman

And if the tax be not paid as disclosed herein, two copies hereof are hereby transmitted to the County Treasurer as "Certificate of Error" of the value aforesaid, to be, by him, accepted in lieu of tax satisfaction of tax charges to the extent hereof.

Chairman, Equalization Board
County Assessor

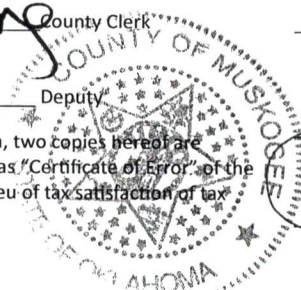


Table with 4 columns: Field, Value, Date Filed, Amount. Includes rows for Number (2023-V-00324), Date Filed (9/16/2024), Tax as First Assessed (114.00), Tax Due as Corrected (0.00), Tax Reduction Effected (-114.00).

ENDORSEMENT

State of Oklahoma, County of MUSKOGEE SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered, either

1. By the entry of credit for \$ _____ By certificate No. _____ to the tax roll entry already made where the error was only in the amount and execution of the tax, or

2. By closing the previous account by entry of certificate number and showing of, and by making re-entry at Line _____ Page _____ Book No _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at MUSKOGEE, Oklahoma, this _____ day of _____, 20____

County Treasurer
By _____ Deputy

Complete Legal Description

FARM EQUIPMENT

Complaint of Erroneous Assessment and Order of Correction

No. 2023-V-00324

Parcel ID No.
Assessor's Act. No. 510105339
Treasurer's Act. No. 2023-0105339

State of Oklahoma, County of MUSKOGEE, SS.

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner, of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of \$ _____, as evidenced by receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and, certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

Paid in the amount of \$ _____, as evidenced by Receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

For the taxable year **2023**

Appears upon the tax rolls of said year at _____
 Personal or Real Property Assessment _____
 Book _____ Page _____
 As Entered _____
 As Should Be _____
 As Ordered _____

Described thus: **PERRY, SPENCER 13941 E 121ST S**
GORE OK 74435-0000
IMPROVED
VACANT
VACANT

If city or town lots, state whether improved or vacant _____
 Legal Description: Section or Lot (Lots if improved) _____
 Township Number _____
 Range or Block Number _____
 Number of Acres (Rural) _____
 Located in: Township, City or Town Addition _____
 School District No. (Now and Prior) _____

	45 - JI-6	45 - JI-6	45 - JI-6
Gross or Total Valuation of Property Assessed	\$ 960	\$ 960	\$ 960
Exemptions other than Homestead (Lodge use, etc.)	\$ 0	\$ 0	\$ 0
Exemption for Homestead Deduction Allowed Timely	\$ 0	\$ 0	\$ 0
Net Valuation after Deduction for all Exemptions	\$ 960	\$ 960	\$ 960
Tax Homestead Deduction Subject To (Old Debt Levy)	\$ 0.00	\$ 0.00	\$ 0.00
Tax on Net Valuation (All Levies in Taxing Areas)	\$ 94.92	\$ 94.92	\$ 94.92
Penalty for Delinquent Assessment (Personal Tax)	\$ 19.08	\$ 19.08	\$ 19.08
Special Tax For	\$ 0.00	\$ 0.00	\$ 0.00
Total of All Tax Charges	\$ 114.00	\$ 114.00	\$ 114.00

Affiant further states that the error, more specifically described, is as follows:
OWNER DECEASED IN 2021. ORIT SCANNED FOR REF IN ACCT

And is one of the specific classes of Errors (No. 1 Of those enumerated) specifically authorized to be corrected by the procedures set out in 68 O.S. §§ 2817 and 2871.

Wherefore Affiant prays that the Honorable Board of Tax Roll Corrections of said County receive this complaint and petition for Correction and order of correction of the same, or to set down a day certain for hearing thereon and so advise the Complainant and Affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and Assessment Records in relation to said property and tax, reduce all testimony to writing, and to do all other things needful and expedient for proper, lawful, and just correction.

Signed _____
 By Spencer Berry
 Agent or attorney

Before me, the undersigned, personally appeared _____ known to me to be the identical person who did execute and sign the foregoing complaint of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts set forth herein are truly and correctly stated and that he did sign and execute the same of his own free will and accord.

Subscribed and sworn to before me, this _____ day of _____, 20____
 My commission expires _____
 (SEAL)
 Commission No. _____
 Notary Public _____
 County Clerk _____

Tax Roll errors subject to correction under 68 O.S. §§ 2817 and 2871.
Personal or Real Property is assessed to any person, etc., not owning the same.

- Property exempt from taxation was assessed;
- The same property was assessed more than once the same year;
- Property, real or personal, was assessed though not taxable for such year;
- Impairments by fire, flood, lightning, storm, winds or other cause;
- Lands or Lots have been erroneously described;
- Valuations entered are at variance with valuations equalized;
- Assessor or Equalization Board did not mail notice of valuation increases;

Valuation Change Summary

Leasehold	Schedule	MobH
Corrected	Corrected	Corrected
960	Corrected	Corrected
Penalty	Exempt	Total
192	Corrected	1,152
Corrected	Corrected	Corrected

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

State of Oklahoma, County of MUSKOGEE, SS. before the Board of Tax Roll Corrections

On the _____ day of _____, 20____, the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complainant or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath);

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of \$ _____ be granted for the following reasons:

BUSINESS SOLD WITH REAL LATE 2021

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this Board.

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By order of the Board of Tax Roll Corrections at MUSKOGEE, Oklahoma, this 8th day of Oct, 2021

[Signature] County Clerk
 _____ Chairman
 Chairman of the Bd. of Co. Comm
 by _____ Deputy
 _____ Vice-Chairman
 Chairman, Equalization Board
 _____ Assessor
 County Assessor

And if the tax be not paid as disclosed herein, two copies hereof are hereby transmitted to the County Treasurer as "Certificate of Error" of the value aforesaid, to be, by him, accepted in lieu of tax satisfaction of tax charges to the extent hereof.

Complaint of Erroneous Assessment - Summary

Number:	2023-V-00326	Date Filed:	10/2/2024
Section or Lots		Date Disposed of:	
Township		Tax as First Assessed:	121.00
Range or block		Tax Due as Corrected:	0.00
Number of acres		Tax Reduction Effected:	-121.00
Township, City, or Addition	MUSKOGEE OT	On Voucher Number:	
		In the amount of:	

ENDORSEMENT

State of Oklahoma, County of MUSKOGEE SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered, either

1. By the entry of credit for \$ _____ By certificate No. _____ to the tax roll entry already made where the error was only in the amount and execution of the tax, or

2. By closing the previous account by entry of certificate number and showing of, and by making re-entry at Line _____ Page _____ Book No _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at MUSKOGEE, Oklahoma, this _____ day of _____, 20____

_____ County Treasurer
 By _____ Deputy

Complete Legal Description

MENTAL HEALTH
 L/N

Complaint of Erroneous Assessment and Order of Correction

No. 2023-V-00326

Parcel ID No. 4610-26-010-008-1-008-06
Assessor's Acct. No. 510160360
Treasurer's Acct. No. 2023-0160360

State of Oklahoma, County of MUSKOGEE, SS.

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner, of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of \$ _____, as evidenced by receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and, certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

Paid in the amount of \$ _____ as evidenced by Receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

For the taxable year 2023

Appears upon the tax rolls of said year at _____
As Entered _____ Page _____
As Should Be _____ Per Complaint _____
As Ordered _____ By Board _____
PERSONAL PERSONAL PERSONAL

Described thus: SONG BYRD BEHAVIORAL HEALTH PO BOX 1254 FORT GIBSON OK 74434 IMPROVED VACANT VACANT

If city or town lots, state whether improved or vacant _____

Legal Description: Section or Lot (Lots if improved) _____

Township Number _____
Range or Block Number _____
Number of Acres (Rural) _____

Located in: Township, City or Town Addition _____
MUSKOGEE OT

School District No. (Now and Prior) _____
32 - I-20

Item	32 - I-20	32 - I-20	32 - I-20
Gross or Total Valuation of Property Assessed	\$ 982	\$ 0	\$ 0
Exemptions other than Homestead (Lodge use, etc.)	\$ 0	\$ 0	\$ 0
Exemption for Homestead Deduction Allowed Timely	\$ 0	\$ 0	\$ 0
Net Valuation after Deduction for all Exemptions	\$ 1,178	\$ 0	\$ 0
Tax Homestead Deduction Subject To (Old Debt Levy)	\$ 0.00	\$ 0.00	\$ 0.00
Tax on Net Valuation (All Levies in Taxing Areas)	\$ 100.93	\$ 0.00	\$ 0.00
Penalty for Delinquent Assessment (Personal Tax)	\$ 20.07	\$ 0.00	\$ 0.00
Special Tax For	\$ 0.00	\$ 0.00	\$ 0.00
Total of All Tax Charges	\$ 121.00	\$ 0.00	\$ 0.00

Affiant further states that the error, more specifically described, is as follows:

BUSINESS SOLD WITH REAL LATE 2021

And is one of the specific classes of Errors (No. 14 Of those enumerated) specifically authorized to be corrected by the procedures set out in 68 O.S. §§ 2817 and 2871.

Wherefore Affiant prays that the Honorable Board of Tax Roll Corrections of said County receive this complaint and petition for Correction and order of correction of the same, or to set down a day certain for hearing thereon and so advise the Complainant and Affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and Assessment Records in relation to said property and tax, reduce all testimony to writing, and to do all other things needful and expedient for proper, lawful, and just correction.

Signed _____
By _____
Agent or attorney

Before me, the undersigned, personally appeared _____ known to me to be the identical person who did execute and sign the foregoing complaint of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts set forth herein are truly and correctly stated and that he did sign and execute the same of his own free will and accord.

Subscribed and sworn to before me, this _____ day of _____, 20____
(SEAL)
My commission expires _____
Commission No. _____

Tax Roll errors subject to correction under 68 O.S. §§ 2817 and 2871.
1. Personal or Real Property is assessed to any person, etc., not owning the same;

2. Property exempt from taxation was 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, lightning, storm, winds or other cause;

7. Lands or Lots have been erroneously described;

8. Valuations entered are at variance with valuations equalized;

9. Assessor or Equalization Board did not mail notice of valuation increases;

Valuation Change Summary

Leasehold	Corrected	Corrected	Corrected
Schedule	982	Corrected	Corrected
MobH	Corrected	Corrected	Corrected

Penalty	Exempt	Total
196	Corrected	1,178
Corrected	Corrected	Corrected

- Property had no taxable situs in county, did not exist, or was placed wrong;
- Property was acquired after January 1 by the County, or any City, Town, etc.;
- Tax extensions miscalculated by use of levies property not liable for;
- Correction of the name of the person assessed on personal property or record owner of Real Estate;
- Erroneous Tax extended on the Tax Rolls with Correct Valuation;
- Error in transcribing from County Assessor Survey Record to Assessment Rolls;
- County Treasurer restores Taxes previously stricken without Court Order or voluntary restoration by owner;
- Personal Tax entered without assessment being rendered or notice being given the Tax Payer.

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

State of Oklahoma, County of MUSKOGEE, SS. before the Board of Tax Roll Corrections

On the _____ day of _____, 20____, the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complainant or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath);

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of \$ _____ be granted for the following reasons:

SOLD BUSINESS AND REAL IN LATE 2021

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this Board.

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By order of the Board of Tax Roll Corrections at MUSKOGEE, Oklahoma, this 8th day of Oct, 2024

[Signature of County Clerk]

County Clerk
Deputy

[Signature of Chairman]

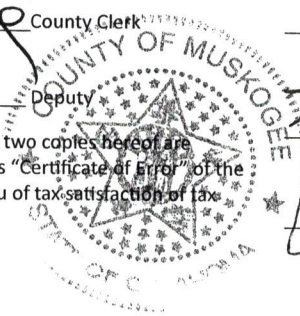
Chairman
Chairman of the Bd. of Co. Comm

by _____

[Signature of Vice-Chairman]
[Signature of Assessor]

Vice-Chairman
Chairman, Equalization Board
Assessor
County Assessor

And if the tax be not paid as disclosed herein, two copies hereof are hereby transmitted to the County Treasurer as "Certificate of Error" of the value aforesaid, to be, by him, accepted in lieu of tax satisfaction of tax charges to the extent hereof.



Complaint of Erroneous Assessment - Summary			
Number:	2022-V-00263	Date Filed:	10/2/2024
Section or Lots		Date Disposed of:	
Township		Tax as First Assessed:	115.00
Range or block		Tax Due as Corrected:	0.00
Number of acres		Tax Reduction Effected:	-115.00
Township, City, or Addition	MUSKOGEE OT	On Voucher Number:	
		In the amount of:	

ENDORSEMENT

State of Oklahoma, County of MUSKOGEE SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered, either

- By the entry of credit for \$ _____ By certificate No. _____ to the tax roll entry already made where the error was only in the amount and execution of the tax, or
- By closing the previous account by entry of certificate number and showing of, and by making re-entry at Line _____ Page _____ Book No _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at MUSKOGEE, Oklahoma, this _____ day of _____, 20____

County Treasurer
By _____ Deputy

Complete Legal Description

MENTAL HEALTH
L/N

Complaint of Erroneous Assessment and Order of Correction

No. 2022-V-00263

Parcel ID No. 4610-26-010-008-1-008-06 Assessor's Acct. No. 510160360 Treasurer's Acct. No. 2022-0160360

State of Oklahoma, County of MUSKOGEE, SS.

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner, of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of \$ _____, as evidenced by receipt No. _____ dated _____ that the assessment and tax should be corrected as shown, and, certificate of error and order to correct the tax rolls issued, or refund made, as the case may be, in the manner provided by law.

For the taxable year 2022 Appears upon the tax rolls of said year at Personal or Real Property Assessment Described thus: SONG BYRD BEHAVIORAL HEALTH PO BOX 1254 FORT GIBSON OK 74434 IMPROVED VACANT VACANT If city or town lots, state whether improved or vacant _____ Legal Description: Section or Lot (Lots if improved) _____ Township Number _____ Range or Block Number _____ Number of Acres (Rural) _____ Located In: Township, City or Town Addition _____ MUSKOGEE OT School District No. (Now and Prior) _____ Gross or Total Valuation of Property Assessed \$ 960 Exemptions other than Homestead (Lodge use, etc.) \$ 0 Exemption for Homestead Deduction Allowed Timely \$ 0 Net Valuation after Deduction for all Exemptions \$ 1,152 Tax Homestead Deduction Subject to (Old Debt Levy) \$ 0.00 Tax on Net Valuation (All Levies in Taxing Areas) \$ 95.87 Penalty for Delinquent Assessment (Personal Tax) \$ 19.13 Special Tax For \$ 0.00 Total of All Tax Charges \$ 115.00

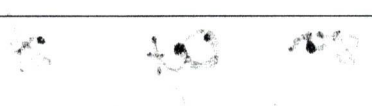
Affiant further states that the error, more specifically described, is as follows: SOLD BUSINESS AND REAL IN LATE 2021

And is one of the specific classes of Errors (No. 14 Of those enumerated) specifically authorized to be corrected by the procedures set out in 68 O.S. §§ 2817 and 2871. Wherefore Affiant prays that the Honorable Board of Tax Roll Corrections of said County receive this complaint and petition for Correction and order of correction of the same, or to set down a day certain for hearing thereon and so advise the Complainant and Affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and Assessment Records in relation to said property and tax, reduce all testimony to writing, and to do all other things needful and expedient for proper, lawful, and just correction.

Signed _____ By _____ Agent or attorney

Before me, the undersigned, personally appeared _____ known to me to be the identical person who did execute and sign the foregoing complaint of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts set forth herein are truly and correctly stated and that he did sign and execute the same of his own free will and accord.

Subscribed and sworn to before me, this _____ day of _____, 20____ (SEAL) My commission expires _____ Commission No. _____



Notary Public _____ County Clerk _____

10. Property had no taxable situs in county, did not exist, or was placed wrong;
11. Property was acquired after January 1 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 County Assessor 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 Tax Payer.

Valuation Change Summary	Corrected	Corrected	Corrected
Leasehold	Corrected	192	Corrected
Schedule	Corrected	1,152	Corrected
MobH	Corrected		Corrected