

**BEFORE THE BOARD OF EQUALIZATION  
MUSKOGEE COUNTY  
STATE OF OKLAHOMA**

<b>In re the Tax Protest of</b>	)	
<b>USAC LEASING LLC,</b>	)	<b>Case No. 2025-01</b>
<b>Tax Years: 2021, 2025</b>	)	
<b>Petitioner.</b>	)	

**ORDER**

NOW, on this 26<sup>th</sup> day of June, 2025, the above referenced matter comes before the Board of Equalization pursuant to 68 OS § 2877 upon the *Formal Appeal to the County Board of Equalization* filed herein by the Petitioner, USAC Leasing, LLC. Present was the Petitioner, by and through counsel Jay Dobson. Also present was Muskogee County Assessor Ron Dean, in person and with counsel John Tyler Hammons.

Upon receiving the argument of counsel and reviewing the evidence submitted, the Board **FINDS** as follows:

**Tax Year 2021 – Omitted Property Dispute**

1. On or about March 11, 2021, the Petitioner filed a form 901-P for tax year 2021 in which the Petitioner identified a fair cash value of \$3,427,379.00 for all relevant business personal property subject to taxation.
2. On such Form 901-P, the Petitioner identified only “inventory” as the personal property subject to taxation without further delineation.
3. On or about October 7, 2024, the County Assessor issued a Form 926-P to the Petitioner alleging that the Petitioner omitted personal property for tax year 2024 and ascribing a fair cash value thereto for all taxable personal property in the amount of \$95,278,202.00
4. On or about October 17, 2024, the Petitioner filed a Form 974 for tax year 2021 requesting an informal protest with the County Assessor challenging the County Assessor’s proposed adjustment, wherein the Petitioner disputed that any personal property whatsoever had been omitted.
5. On or about November 13, 2024, and as a result of the Petitioner’s informal protest, the County Assessor issued a Form 975 to the Petitioner adjusting the fair cash value of the Petitioner’s total taxable personal property to \$87,598,921.00 for tax year 2021.
6. On or about \_\_\_\_\_, the Petitioner filed a Form 976 requesting a formal hearing with the Board of Equalization challenging the County Assessor’s proposed adjustment reflected in the Form 975, wherein the Petitioner reiterated its dispute that any personal property whatsoever had been omitted.

7. The formal hearing was set for hearing before the Board on May 23, 2025, at which time the Board received argument and evidence from both the Petitioner and the County Assessor.
8. Pursuant 68 OS § 2877, the Board is authorized to determine if the valuations ascribed to the Petitioner's property by the County Assessor should be confirmed, corrected, or adjusted.
9. The County Assessor has presented sufficient evidence to warrant that certain personal property was omitted from the Petitioner's tax year 2021 rendition.
10. The Petitioner has presented sufficient evidence to warrant that the fair cash value of the Petitioner's taxable personal property proposed by the County Assessor is at odds with the true fair cash value of the same. The true fair cash value of the Petitioner's taxable personal property for tax year 2021 is adjusted to \$72,996,000.00.
11. Because the Board determines the Petitioner omitted personal property from its tax year 2021 rendition, the Board, pursuant to 68 OS § 2836, imposes the statutory penalty of twenty percent (20%) of the fair cash value, said penalty equaling \$14,599,200.00. Said \$14,599,200.00 is hereby added to the above adjusted fair cash value of \$72,996,000.00 for a total adjusted fair cash value of \$87,595,200.00.

#### **Tax Year 2025 – Valuation Dispute**

12. On or about March 9, 2025, the Petitioner filed a Form 901-P for tax year 2025 in which the Petitioner identified a fair cash value of \$40,922,188.00 for all relevant business personal property subject to taxation.
13. On or about April 24, 2025, the County Assessor issued a Form 926-P to the Petitioner adjusting the Petitioner's fair cash value of the same personal property subject to taxation to \$35,868,147.00.
14. On or about April 29, 2025, the Petitioner filed a Form 974 for tax year 2025 requesting an informal protest with the County Assessor challenging the County Assessor's proposed adjustment, wherein the Petitioner requested an adjusted fair cash value of \$982,523.00.
15. On or about May 19, 2025, and as a result of the Petitioner's informal protest, the County Assessor issued a Form 975 to the Petitioner adjusting the fair cash value of the Petitioner's taxable personal property to \$29,192,238.00.
16. On or about May 19, 2025, the Petitioner filed a Form 976 requesting a formal hearing with the Board of Equalization challenging the County Assessor's proposed adjustment reflected in the Form 975, wherein the Petitioner request an adjusted fair cash value of \$13,906,332.00.
17. The formal hearing was set for hearing before the Board on May 23, 2025, at which time the Board received argument and evidence from both the Petitioner and the County Assessor.

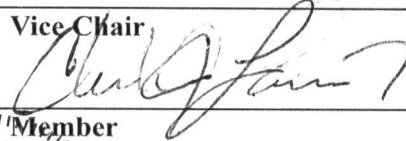
18. Pursuant 68 OS § 2877, the Board is authorized to determine if the valuations ascribed to the Petitioner's property by the County Assessor should be confirmed, corrected, or adjusted.
19. The Petitioner has presented sufficient evidence to warrant that the fair cash value of the Petitioner's taxable personal property proposed by the County Assessor is at odds with the true fair cash value of the same. The true fair cash value of the Petitioner's taxable personal property for tax year 2025 is adjusted to \$29,160,209.00.

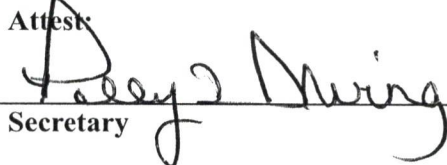
**THEREFORE, THE BOARD ORDERS AS FOLLOWS:**

- A. The Petitioner's formal appeal for tax year 2021 is **GRANTED IN PART AND DENIED IN PART**. The County Assessor has presented sufficient evidence to demonstrate that certain personal property was omitted from the Petitioner's tax year 2021 rendition. The Petitioner has demonstrated the valuations ascribed by the County Assessor for tax year 2021 are at odds with the fair cash value thereof. For tax year 2021, the fair cash value of all personal property subject to taxation is set at **\$72,996,000.00**, together with statutory penalty of **\$14,599,200.00**, for total adjusted fair cash value of **\$87,595,200.00**. Pursuant to 68 OS § 2844, such amounts shall be extended against the tax roll for the current year, together with interest at the rate of twelve percent (12%) per annum from the time such tax should have become delinquent.
- B. The Petitioner's formal appeal for tax year 2025 is **GRANTED IN PART AND DENIED IN PART**. The Petitioner has demonstrated the valuations ascribed by the County Assessor for tax year 2025 are at odds with the fair cash value thereof. For tax year 2025, the fair cash value of all personal property subject to taxation is set at **\$29,160,209.00**.
- C. The Secretary of the Board shall cause this Order to be mailed to the Petitioner and the County Assessor.
- D. The taxes at issue herein shall be paid at the time and in the manner required by law.

**IT IS SO ORDERED.**

  
Chair

Vice Chair  
  
Member

Attest:  
  
Secretary



**CERTIFICATE OF MAILING**

I, Polly Irving, Secretary of the Board of Equalization, do hereby certify that on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, that a true and correct copy of the foregoing was mailed by placing the same in the US Mail, postage prepaid thereupon, to the following:

John Tyler Hammons, Esq  
312 N 4<sup>th</sup> Street  
Muskogee, OK 74401  
*Attorney for Muskogee County Assessor*

Jay Dobson, Esq.  
211 N Robison, Suite 1300  
Oklahoma City, OK 73102  
*Attorney for the Petitioner*

**Polly Irving**  
**Secretary**