SAI 348 (2023)

Complaint of Erroneous Assessment and Order of Correction

No. 2023-V-00321

68 O.S. §§ 2817 & 2871

State of Oklahoma, County of MUSKOGEE, SS.

Parcel ID No.

Assessor's Acct. No. 510162294

Treasurer's Acct. No. 2023-0162294

I, the undersigned, being first duly sworn, depose and say that I am the owner, of the following described property assessed and entered upon levied and extended upon said tax books against said property or again the taxes are unpaid, or that the tax has been paid in the amount of \$ that the assessment and tax should be corrected as sharefund made, as the case me be, in the manner provided by law.	on the tax bo ainst the per	ooks of said co son named in , as evide	ounty and the such entry need by rec	nat certain taxes and in this com ceipt No.	have been a plaint and af dated	assessed, fidavit, that I
Paid in the amount of \$, as evidence assessment and tax should be corrected as shown, and certificate of may be, in the manner provided by law.	d by Receip error and o	t No rder to correct	t the tax rol	lated ls issued, or refu	that and made, as	the the case
For the taxable year 2023	As E	Intered				
Appears upon the tax rolls of said year at Book	ok Page PERSONAL		As —— Per	As Should Be —— Per Complaint PERSONAL		rdered Board
Personal or Real Property Assessment						SONAL
Described thus: RODRIGUEZ, RUBEN 6710 W 123RD ST S	OF	CTAHA OK	74450			
If city or town lots, state whether improved or vacant	IMPRO	OVED	V	ACANT	VA	CANT
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)	20	I-8	2	9 - I-8	29) - I-8
Gross or Total Valuation of Property Assessed		1,882	\$	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		2,258	\$	0	\$	0
		0.00	\$	0.00	\$	0.00
Tax Homestead Deduction Subject To (Old Debt Levy)		192.51	\$	0.00	\$	0.00
Tax on Net Valuation (All Levies in Taxing Areas)		38.49	\$	0.00	\$	0.00
Penalty for Delinquent Assessment (Personal Tax)			\$		\$	
Special Tax For		0.00		0.00		0.00
Total of All Tax Charges	\$	231.00	\$	0.00	\$	0.00
Affiant further states that the error, more specifically describe OWNER DECEASED AS OF SEP 2023 - OBIT SCANNED FOR REF. CARD EXPIR And is one of the specific classes of Errors (No. 1 Of those enumera §§ 2817 and 2871.	RED 2022		d to be con	rected by the pro	ocedures set	out in 68 O.S.
Wherefore Affiant prays that the Honorable Board of Tax Roll order correction of the same, or to set down a day certain for hearing Treasurer and County Assessor to appear with their tax books and A writing, and to do all other things needful and expedient for proper, la	g thereon and ussessment l awful, and ju	d so advise the Records in related structure of the Records in related structure. Signed By	le Complair lation to sai	nant and Affiant d property and the second dispersion of the second dis	nerein, cause ax, reduce al	e the County
Before me, the undersigned, personally appeared	oliant of erro	r and did sign	the same i	n my presence a	and did swea	r (or affirm) on
Subscribed and swom to before me, this day of			, 20	<u> </u>		
(SEAL)			On.			
My commission expires		V.Co.	Ort		. *	Notary Public
Commission No				and a successor is with a source of the Author and the Author State of the Author Stat		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;	11. Proper 12. Tax ex 13. Correct record 14. Errone	rty was acquired ktensions misca ction of the nam lowner of Real cous Tax extend	d after Janua lculated by u e of the pers Estate; ded on the Ta	ounty, did not exist, ry 1 by the County se of levies proper on assessed on pe	, or any City, T ty not liable fo ersonal properl ct Valuation;	I wrong;
2	15. Error i	n transcribing fr	om County A	Assessor Survey R	ecord to Asses	sment Rolls;

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

Leasehold Corrected 1,882 Schedule Corrected MobH Corrected

6. Impairments by fire, flood, lightning, storm, winds or other cause;

8. Valuations entered are at variance with valuations equalized;

7. Lands-or Lots have been erroneously described;

Penalty Exempt Total

376 Corrected Corrected

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.

2,258 Corrected

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

State of Oklahoma, County				
On the	day of	, 20, the	e within and foregoing complaint of erro	r of tax rolls came on for hearin
agent of attorney having be	en duly notified of the day a ity Assessor were required	and hour set for such b	uired by law to make and keep the reconnearing and so afforded full and ample of the tax books (or the disclosures therein	apportunity to be been de-
Whereupon the rec	ords were duly examined, a	all testimony was redu	ced to writing and made a part of the re	cords hereof, and the
board found that this compla	aint does present a proper	cause to come before	this hoard and that the request should	be allowed, and credit, or
refund (if paid), in the amou	nt or \$	be granted for	or the following reasons:	
OWNER DECEASED AS C	F SEP 2023 - OBIT SCAN	NED FOR REF. CAR	D EXPIRED 2022	
If allowed and the ta finding of this Board.	ax is unpaid, the secretary	is hereby ordered to no	otify the County Treasurer to correct the	e tax rolls according to the
	ax is paid, the secretary is l	hereby ordered to mak	ce refund in the manner provided by law	
By order of the Boa	rd of Tax Roll Corrections	at MUSKOGEE , Oklai	homa, thisday of	t, 20 2
$J \sim 0.0$	\		Ville MO	
Telego	Amore con	mty Clerk OF	Touthy Wy	Chairman
()) " " " C		Chairmen of the Ed. of Co	. Comm
by	Dep	uty.		
And if the tax be not paid as	disclosed herein, two copi	ies hereot	May	Vice-Chairman
are hereby transmitted to th Error" of the value aforesaid	e County Treasurer as "©e Lto be, by him, accepted it	rtificate of	Chalirman, Egratization Bo	pard
satisfaction of tax charges to	the extent hereof.	****	35000	Assessor
	· Andrews	A STATE OF THE PARTY OF THE PAR	County Assessor	
		artow		
	Complaint of	Erroneous Ass	sessment - Summary	1.
Number: 2	023-V-00321		Date Filed:	8/26/2024
Section or Lots			Date Disposed of:	
Township			Tax as First Assessed:	231.00
Range or block			Tax Due as Corrected:	0.00
Number of acres			Tax Reduction Effected:	-231.00
Township, City, or			On Voucher Number:	
Addition	-			
			In the amount of:	
			in the amount of.	
		ENDORSEN	MENT	
State of Oklahoma, County		doputu) do barabu assu	Alfa the Alla Comment of the Comment	
has been fully complied with		deputy) do nereby cer	rtify that the foregoing order of correction	n
		By certificate No	to the tax roll entry alread	y made where the
error was only in the amoun	t and execution of the tax,	or		
2. By closing to	ne previous account by ent	try of certificate number	er and showing of, and by making re-ent	try at
with the foregoing certificate	and by this endorsement	for the original copy of	said year, of the correct and proper entr given to the tax debtor, and for the dupli	ries in accord
return to the County Clerk for	or credit upon his account	with the tax charges of	f said year.	cate for
Done at MUSKOGE	E , Oklahoma, this	day of	, 20	
				County Transcript
				County Treasurer
mulata Lassal Barral S		By_		Deputy
omplete Legal Description				
FARM EQUIPMENT				

No. 2023-V-00323

Parcel ID No. 0000-23-15N-17E-3-063-06

Assessor's Acct. No. 510108111

State of Oklahoma, County of MUSKOGEE, SS.

Treasurer's Acct. No. 2023-0108111 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 me be, in the manner provided by law. , as evidenced by Receipt No. Paid in the amount of \$ 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 As Entered As Ordered As Should Be Appears upon the tax rolls of said year at Book Page Per Complaint By Board Personal or Real Property Assessment PERSONAL **PERSONAL PERSONAL**

LEWIS, JAY 641 N 82ND ST WEST MUSKOGEE OK 74401-0000 Described thus: **IMPROVED** VACANT VACANT If city or town lots, state whether improved or vacant 23 23 23 Legal Description: Section or Lot (Lots if improved) 15N 15N 15N Township Number 17E 17E 17F Range or Block Number Number of Acres (Rural) 33 - I-20 33 - I-20 33 - I-20 School District No. (Now and Prior) 240 Ś 0 Ś 0 Gross or Total Valuation of Property Assessed \$ 200 Ś \$ 48 48 Exemptions other than Homestead (Lodge use, etc.) Ś Ś 0 Ś 0 0 Exemption for Homestead Deduction Allowed Timely 88 \$ 0 \$ 0 0.00 \$ 0.00 Ś 0.00 4.14 \$ -4.86 Ś -4.86 4.86 4.86 \$ 4.86 Penalty for Delinquent Assessment (Personal Tax) 0.00 \$ 0.00 Ś 0.00 9.00 0.00 \$ 0.00 Total of All Tax Charges

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

TAX PAYER DECEASED AS OF 2018 - CORRECTION WAS DONE 2022 BUT ACCT WAS NOT INACTIVATED

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 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.

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 _______ 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;
- 2. Property exempt from taxation was assessed;
- Lawful exemption deductions have not been taken into account;
- ${\bf 4.} \quad {\bf The \ same \ property \ was \ assessed \ more \ than \ once \ the \ same \ year;}$
- 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.;
- ${\bf 12.} \ \ {\bf Tax\ extensions\ miscalculated\ by\ use\ of\ levies\ property\ not\ liable\ for;}$
- 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 48 Leasehold Corrected Penalty 48 Corrected Schedule 240 Corrected Exempt 200 Corrected 48 MobH Corrected Total 88 Corrected

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

On the the County Clerk being pre having been duly notified of	sent in person or by an authorized deput of the day and hour set for such hearing a	ax Roll Corrections, the within and foregoing complaint of error of tax y as required by law to make and keep the record, the co nd so afforded full and ample opportunity to be heard, t sclosures therein were supplied by affidavit by their own	omplainant or his agent or attorney
in the amount of \$	ecords were duly examined, all testimony plaint does present a proper cause to com be granted for the form the		nereof, and the ved, and credit, or refund (if paid),
by And if the tax be not paid a hereby transmitted to the or the second	County Clerk Stack disclosed herein, two copies hereof are County Treasurer as "Certificate of Crossim, accepted in lieu of tax satisfaction of	Chairman of the Bd. of Co	Chairman . Comm Vice-Chairman
	Complaint of Erro	oneous Assessment - Summary	
Number:	2023-V-00323	Date Filed:	0/6/2024
Section or Lots	23	Date Disposed of:	9/6/2024
Township	15N	Tax as First Assessed:	0.00
Range or block	17E	Tax Due as Corrected:	9.00
Number of acres		Tax Reduction Effected:	-9.00
Township, City, or Addition	15N - 17E	On Voucher Number:	3.00
		In the amount of:	
has been fully complied wit 1. By the enteror was only in the amount 2. By closing Line Page with the foregoing certificate return to the County Clerk f	County Treasurer (or lawful deputy) do h h and entered, either try of credit for \$, 20	rd r unty Treasurer
FARM EQPT			

SAI 348 (2023) 68 O.S. §§ 2817 & 2871

Valuation Change Summary

Land

Impr

MobH

Corrected

Corrected

Corrected

1,417

3,765

7,874

1,650

4,043

Exempt

Total

Corrected

Corrected

Corrected

2,000

3,693

1,000

12,056

Complaint of Erroneous Assessment and Order of Correction

No. 2023-V-00322

Parcel ID No. 0000-35-13N-20E-1-183-10

State of Oklahoma, County of MUSKOGEE, SS.

Assessor's Acct. No. 510027226 Treasurer's Acct. No. 2023-0027226

nd, certificate of error and order to correct the tax rolls issued, or refur		ted1			ould be corr	ceted as snow
	nd made, as t	the case me be, in	the manner p	provided by law.		
aid in the amount of \$ as evidenced by	Receipt No.		dated	that t	the assessm	ent and tax
ould be corrected as shown, and certificate of error and order to correw.	ect the tax ro	olls issued, or refun	nd made, as t	he case may be, ir	the manne	r provided by
For the taxable year 2023		As Entered	As	Should Be	As	Ordered
ppears upon the tax rolls of said year at Bo	ook	Page	— Per Complaint		By Board	
ersonal or Real Property Assessment		REAL		REAL		REAL
escribed thus: VIROSTKO, WILLIAM N & ZELMA 13422 E 13	38TH ST S	GORE OK 74	435-0000			
city or town lots, state whether improved or vacant	IN	IPROVED	IM	PROVED	IIV	IPROVED
egal Description: Section or Lot (Lots if improved)		35	35		35	
Township Number		13N		13N	13N 20E	
Range or Block Number		20E		20E		
Number of Acres (Rural)		1		1		1
ocated In: Township, City or Town Addition	4001	20E				
School District No. (Now and Prior)		45 - JI-6	4	5 - JI-6		45 - JI-6
	\$	13,056	\$	5,693	\$	5,693
ross or Total Valuation of Property Assessed	<u> </u>	0	\$	0	\$	0
xemptions other than Homestead (Lodge use, etc.)		1,000	\$	2,000	\$	2,000
xemption for Homestead Deduction Allowed Timely		12,056	\$	3,693	\$	3,693
et Valuation after Deduction for all Exemptions			\$	367.00	\$	367.00
ax Homestead Deduction Subject To (Old Debt Levy)		1,198.00				
ax on Net Valuation (All Levies in Taxing Areas)	\$	1,198.00	\$	367.00	\$	367.00
enalty for Delinquent Assessment (Personal Tax)	\$	0.00	\$	0.00	\$	0.00
pecial Tax For	\$	0.00	\$	0.00	\$	0.00
otal of All Tax Charges	\$	1,198.00	\$	367.00	\$	367.00
HE MOBILE HOME THAT WAS ASSESSED HERE WAS ALSO ASSESSED	ON 5100272	30				
nd is one of the specific classes of Errors (No. 14 Of those enumerate 871. Wherefore Affiant prays that the Honorable Board of Tax Roll Cor prrection of the same, or to set down a day certain for hearing thereo	d) specifically rections of sond sond sond sond sond sond sond sond	y authorized to be aid County receive ise the Complaina	this complain	nt and petition for therein, cause the	Correction County Tre	and order asurer and Co
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nd is one of the specific classes of Errors (No. 14 Of those enumerated 871. Wherefore Affiant prays that the Honorable Board of Tax Roll Corporation of the same, or to set down a day certain for hearing thereoussessor to appear with their tax books and Assessment Records in related and expedient for proper, lawful, and just correction. Before me, the undersigned, personally appeared	d) specifically rections of son and so advation to said did sign the soute the same	authorized to be aid County receive ise the Complainar property and tax, resume in my presence of his own free way. 20	this complaint and Affiant reduce all test and did swill and accordance and did swill and accordance are situs in count of after January 1	Agent or affirm) or distribution for the country to writing, Agent or attribution for affirm or distribution for affirm or distribution for affirm or distribution for a firm or distr	c Correction c County Tre and to do a CO Orney on to me to 1 n his oath th Cou ras placed wro	and order asurer and Co Il other things be the identica at the facts se otary Public inty Clerk
My commission expires	d) specifically rections of son and so advation to said did sign the soute the same	authorized to be aid County receive ise the Complainar property and tax, receive is a same in my presence of his own free way.	this complaint and Affiant reduce all test Zelma Lenn ace and did swill and according to the situs in count did after January 1 culated by use of	Agent or affirm) or detection of the country to writing, Wirostk Agent or attrice Know Wear (or affirm) or detection of the country, or a felevies property not	c Correction c County Tre and to do a CO Orney on to me to l n his oath th Cou vas placed wro ny City, Town, t liable for;	and order asurer and Co Il other things be the identica at the facts se otary Public inty Clerk ong; etc.;
wherefore Affiant prays that the Honorable Board of Tax Roll Corporation of the same, or to set down a day certain for hearing thereoussessor to appear with their tax books and Assessment Records in relatedful and expedient for proper, lawful, and just correction. Before me, the undersigned, personally appeared	d) specifically rections of son and so advantion to said did sign the soute the same	same in my presente of his own free was acquired ax extensions miscalcorrection of the namwer of Real Estate;	this complaint and Affiant reduce all test Zelma Lenn did swill and according to the situs in count did after January 1 culated by use one of the person	Agent or atte	c Correction c County Tre and to do a CO Orney on to me to lone in his oath the County as placed wro any City, Town, t liable for; al property or	and order asurer and Co Il other things be the identica at the facts se otary Public inty Clerk ong; etc.;
My commission expires	d) specifically rections of son and so advation to said of the same of the sam	roperty had no taxab roperty was acquired ax extensions miscalc orrection of the nam wher of Real Estate;	this complaint and Affiant reduce all test and did swill and according after January 1 after J	Agent or atterded to the country of the country of the country or a flevies property not assessed on person tolls with Correct Value of the country of the country of the country of assessed on person tolls with Correct Value of the country of the	Correction County Tre and to do a County Corney Vin to me to line in his oath the County Vis placed wro County City, Town, It liable for; al property or	and order asurer and Co Il other things be the identicat the facts se otary Public inty Clerk ing; etc.;
wherefore Affiant prays that the Honorable Board of Tax Roll Corporation of the same, or to set down a day certain for hearing thereoussessor to appear with their tax books and Assessment Records in relatedful and expedient for proper, lawful, and just correction. Before me, the undersigned, personally appeared	d) specifically rections of son and so advantion to said of the same of the sa	same in my presente of his own free was acquired ax extensions miscalcorrection of the namwer of Real Estate;	this complaint and Affiant reduce all test reduce all test reduce all test reduce all test reduce and did swill and according after January 1 culated by use of the person county Assorres Taxes previous County Assorres Taxes previous and after January 1 culated by use of the person county Assorres Taxes previous county Assorres County Assorres County Assorres County Assorres County Assorres County Assortes County County Assorres County Assortes County Assortes County County Assortes County As	Agent or atter to dear (or affirm) or dear (or	County Tree and to do a long to long to do a	and order asurer and Co Il other things be the identica at the facts se otary Public inty Clerk ing; etc.; record

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

	day of		alla saura au fau baasina
the County Clerk being present having been duly notified of the	in person or by an authorized depute e day and hour set for such hearing a	the within and foregoing complaint of error of tax roy as required by law to make and keep the record, the cornd so afforded full and ample opportunity to be heard, the sclosures therein were supplied by affidavit by their own	mplainant or his agent or attorne ne County Treasurer and County
			100 mm
board found that this complain		was reduced to writing and made a part of the records he before this board and that the request should be allow llowing reasons:	*
	ASSESSED HERE WAS ALSO ASSESS	-	
If allowed and the tax	is unpaid, the secretary is hereby orc	dered to notify the County Treasurer to correct the tax rol	Is according to the
finding of this Board.			
If allowed and the tax	is paid, the secretary is hereby order	ed to make refund in the manner provided by law. Oklahoma, this day of 202	Ţ
by order of the board	or lax holl corrections at Wookoott	, oklanoma, tins	<i>F</i>
Lend	A LA O COUNTY CIERE	mental not	Chairman
		Chairman of the Bd. of Co.	Comm
by	Dapaty		
And if the tax be not paid as di	sclosed herein, two copies hereof are	m	Vice-Chairman
hereby transmitted to the Cour	nty Treasurer as "Certificate of Error".	of the	are
value aforesaid, to be, by him, charges to the extent hereof.	accepted in lieu of tax satisfaction of	taw (SUL)	Assessor
	The second of th	County Assessor	
	Complaint of Err	oneous Assessment - Summary	
Number: 2	2023-V-00322	Date Filed:	9/4/2024
Section or Lots	35	Date Disposed of:	
Township	13N	Tax as First Assessed:	1,198.00
Range or block	20E	Tax Due as Corrected:	367.00
Number of acres	1	Tax Reduction Effected:	-831.00
Township, City, or		On Voucher Number:	
Addition	13N - 20E		
		In the amount of:	
		in the amount of.	
has been fully complied with a 1. By the entry error was only in the amount a	unty Treasurer (or lawful deputy) do and entered, either of credit for \$ By certi and execution of the tax, or	ENDORSEMENT hereby certify that the foregoing order of correction ificate No to the tax roll entry already made	where the
, ,		cate number and showing of, and by making re-entry at	
		rolls of said year, of the correct and proper entries in accordinal copy given to the tax debtor, and for the duplicate for	
	credit upon his account with the tax		•
Done at MUSKOGEE ,	Oklahoma, this day of	, 20	
		Co	ounty Treasurer
		ByDeg	outy
mplete Legal Description			
T13N R20E S35			1
1 AC IN NW COR SE SW N	JF		
T	• •••		