

**BEFORE THE BOARD OF TAX ROLL CORRECTIONS
MUSKOGEE COUNTY
STATE OF OKLAHOMA**

In re the Tax Protest of)
USAC LEASING LLC,)
Petitioner.)

ORDER DENYING PROTEST

NOW, on this 9th day of April, 2024, the above referenced matter comes before the Board of Tax Roll Corrections pursuant to 68 OS § 2871 upon the *Complaint of Erroneous Assessment* filed herein by the Petitioner, USAC Leasing, LLC. Present was the Petitioner, by and through counsel Jay Dobson. Also present was Muskogee County, by and through counsel John Tyler Hammons.

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

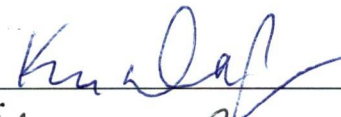
1. On or about March 13, 2023, the Petitioner filed a Form 901 for tax year 2023 in which the Petitioner identified a total original cost of \$117,150,080.00 for all relevant business personal property subject to taxation. The Petitioner did not identify a fair cash value for the same but did ascribe a taxable value for the same of \$6,768,991.00, implying a fair cash value of the same being \$56,408,258.33.
2. On or about July 13, 2023, the Petitioner filed a First Amended Form 901 for tax year 2023 in which the Petitioner identified a total original cost of \$117,150,080.00 for all relevant business personal property subject to taxation. The Petitioner did not identify a fair cash value or taxable value for the same.
3. On or about July 13, 2023, the County Assessor adjusted the Petitioner's total original cost downward to \$116,774,720.00. The County Assessor proceeded to calculate the fair cash value of the same to be \$86,010,071.00 and ascribed a taxable value of \$10,321,209.00 to same.
4. The County Assessor delivered the tax roll to the County Treasurer on October 1, 2023, at which time the tax roll became final.
5. On or about December 18, 2023, the Petitioner filed a Second Amended Form 901 for tax year 2023 in which the Petitioner identified a total original cost of \$50,807,250.67 for all relevant business personal property subject to taxation. The Petitioner ascribed a fair cash value of the same to be \$18,736,347.00 and a taxable value of \$2,248,358.00.
6. On or about January 10, 2024, the Petitioner filed a Complaint of Erroneous Assessment concerning the Petitioner's 2023 business personal property tax assessment alleging the following errors:
 - a. A violation of 68 OS § 2871(C)(9) whereby the County Assessor increased the valuation of the Petitioner's business personal property as listed on the Petitioner's business personal property tax rendition without notice thereof being sent to the Petitioner.


- b. A violation of 68 OS § 2871(C)(17) whereby the County Assessor included property omitted from the Petitioner's business personal property tax rendition without notice thereof being sent to the Petitioner.
- 7. The Complaint was set for hearing before the Board on February 13, 2024, at which time the Board received argument and evidence from both the Petitioner and the County.
- 8. In an open hearing before the Board, the County confessed error by failing to provide notice to the Petitioner of the actions of the County Assessor in assessing the fair cash value of the Petitioner's business personal property as rendered on the Petitioner's First Amended Form 901 and was entitled to protests the valuations ascribed to the Petitioner's property by the County Assessor before the Board.
- 9. If an error occurred under 68 OS § 2871, the Board is authorized under 68 OS § 2873 to determine if the valuations ascribed to the Petitioner's property by the County Assessor should be modified.
- 10. The Petitioner has failed to demonstrate the fair cash value ascribed to the Petitioner's personal property by the County Assessor is at odds with the true fair cash value of the same.

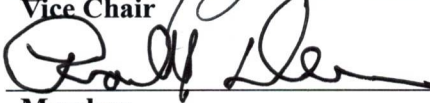
THEREFORE, THE BOARD ORDERS AS FOLLOWS:

- A. The *Complaint for Erroneous Assessment* is **GRANTED** in as far as the County confesses notice was not sent to the Petitioner as required by law and the Petitioner is entitled to protest the valuations ascribed by the County Assessor before the Board.
- B. The *Complaint for Erroneous Assessment* is **DENIED** in as far as the Petitioner has not demonstrated the valuations ascribed by the County Assessor are at odds with the fair cash value thereof.
- C. The Secretary of the Board shall cause this Order to be mailed to the address of the Petitioner found upon the *Complaint for Erroneous Assessment*.
- D. The taxes at issue herein shall be due thirty (30) days after the date hereof.

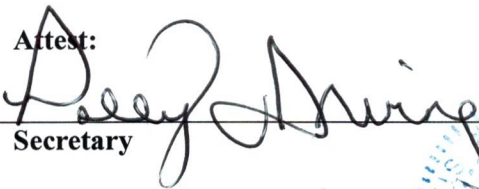
IT IS SO ORDERED.



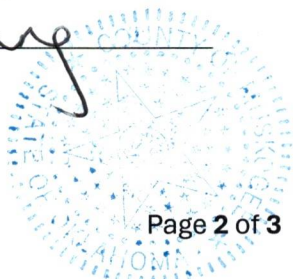
Chair


Vice Chair


Member

Attest:


Secretary



CERTIFICATE OF MAILING

I, Polly Irving, Secretary of the Board of Tax Roll Records, do hereby certify that on the 15th day of April, 2024; 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
330 N 4th Street
Muskogee, OK 74401
Attorney for Muskogee County

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

Polly Irving
Secretary