

NOTICE OF REGULAR MEETING

BOARD OF TAX ROLL CORRECTIONS
ROGERS COUNTY, OKLAHOMA

PLACE: Rogers County Courthouse, 1st Floor -Commissioners Meeting Room
200 S. Lynn Riggs Blvd., Claremore, Oklahoma

DATE & TIME: Wednesday, February 4, 2026 at 1:00 pm

AGENDA

CALL TO ORDER:

ROLL CALL TO ESTABLISH QUORUM:

APPROVE/DISAPPROVE MINUTES: December 3, 2025 Regular Meeting, December 31, 2025 Special Meeting & January 14, 2026 Special Meeting

TAX ROLL ERRORS SUBJECT TO CORRECTION UNDER TITLE 68 O.S. 1981, § 2871:

Reasons for corrections on each are as follows: (The number of the reason is indicated on each.)

- 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, etc. before May 1st were not deducted.
- 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 1st by the County, or any City, Town, etc.
- 12. Tax extensions miscalculated by use of levies property not liable for.
- 13. Corrections 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 Assessors 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 Taxpayer.

ERRONEOUS ASSESSMENTS:

Correction Number	Owner	Account	Net Tax Change	Reason	Explanation
DEL05192	SPS MANAGEMENT LLC	660108826	-\$194,340.00	10	INVENTORY AND EQUIPMENT WAS NOT IN ROGERS COUNTY EVEN THOUGH IT WAS FILED HERE.
05193	SPS MANAGEMENT LLC	660108826	-\$196,495.00	10	PERSONAL PROPERTY LOCATED IN ANOTHER COUNTY BUT FILED IN ROGERS IN ERROR.
05194	TAILOR MADE & GROWN CANNABIS LLC	660106027	-\$4,809.00	10	THIS COMPANY WAS NOT LOCATED IN ROGERS COUNTY FOR 2024
05195	TAILOR MADE & GROWN CANNABIS LLC	660108035	-\$726.00	10	THIS COMPANY WAS NOT LOCATED IN ROGERS COUNTY FOR 2024
05196	PARKS, BRUCE A	660057826	\$1,218.00	8	UTILITY BUILDING STRUCTURE SIZE OMITTED WHICH CHANGED VALUE TO ZERO.
05197	SEALS, JULIA MARIE	660009416	-\$108.00	8	CORRECTING PREVIOUS TAX ROLL CORRECTION THAT HAD INCORRECT LAND VALUE.
05198	LOWREY, GRADYN &	660012531	-\$184.00	8	CORRECTING PREVIOUS TAX ROLL CORRECTION THAT HAD INCORRECT LAND VALUE.
05199	MILLER, STEVEN E	660081618	-\$344.00	8	CORRECTING PREVIOUS TAX ROLL CORRECTION THAT HAD INCORRECT LAND VALUE.

AGENDA ITEMS:

1. Discussion and possible action regarding previously approved tax roll corrections to correct clerical and/or administrative errors for the purpose of properly applying the tax roll to the tax account

NEW BUSINESS:

RECESS OR ADJOURN:

TAX ROLL CORRECTIONS BOARD

(SEAL)

By _____
Jeanne M. Heidlage, County Clerk

*Notice and agenda of said meeting was filed in the office of the County Clerk on **Monday, February 2, 2026 @ 10:00 am** and posted in the public display case near the front door entrance to the courthouse and on the county website.*