

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	TAILORMADE & GROWN CANNABIS LLC	660106027	-\$4,809.00	10	THIS COMPANY WAS NOT LOCATED IN ROGERS COUNTY FOR 2024
05195	TAILORMADE & 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, JULIAMARIE	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.*