

October 26th, 1942.

MONDAY, OCTONER 26th, 1942.

Pursuant to recess heretofore taken, the Board of County Commissioners reconvened at the hour of 10:00 o'clock A.M., with all members present: J. B. Gray, Chairman; Ralsa F. Morley and Curtis Greer, members. Andy Stokes, County Clerk.

J. B. Gray, Chairman presiding, the following business was transacted.

RESOLUTION

WHEREAS, on the 3rd day of August, 1942, T. W. Stallings filed herein affidavit of erroneous assessment which is made a part hereof by reference, ~~px~~ complaining of the amount of assessment placed upon the property therein described, and

WHEREAS, the said T. W. Stallings has presented evidence in support of said affidavit of erroneous assessment at a regular meeting of the Board of County Commissioners of Tulsa County, Oklahoma, at which time the said T. W. Stallings, with his attorney, and the office of the County Attorney, all being present, and after a full hearing it is

Moved by Commissioner Curtis Greer, and seconded by Commissioner Ralsa F. Morley that the 30 acres of land described in the affidavit of erroneous assessment, signed by T. W. Stallings, as follows:

The E/2 of the SE/4 of the SW/4 of Section 17, Township 18,
Range 13, Tulsa County, Oklahoma,

was assessed for taxation purposes at a value of \$770.00 for the year 1940; that subsequent to 1940 the improvements were added upon said property, and in the year 1941 at the assessment time, the County Assessor of Tulsa County, Oklahoma, excessively assessed said land and improvements, and instead of assessing the land at \$770.00 as in 1940, it was assessed at \$900.00, and instead of placing the true assessed value upon the improvements, the Assessor placed an assessment valuation of \$1,500.00; that said assessments are excessive, illegal, discriminatory, erroneous and inequitable, and the true assessment valuation should be: Land \$770.00 and improvements \$750.00, or a total valuation of \$1,522.00; that inasmuch as the year 1941 was a tax assessing year, the taxpayer T. W. Stallings did not make a voluntary return or assessment of the property herein mentioned, and the County Assessor placed the assessed valuation upon said property without giving the taxpayer any notice, and the taxpayer knew nothing of the amounts placed upon said property by the said County Assessor until he went to pay his taxes. The taxpayer relied upon the assessed valuation of former years, while the County Assessor had no notice nor knowledge of the taxpayer so relying byt went ahead and placed the valuations upon said property on the odd numbered year as provided by law, and particularly inasmuch as the taxpayer did not make a voluntary return.

Upon roll call the Commissioners voted upon said motion ~~xxx~~ as follows: J. B. Gray, No;

Curtis Greer, Yes; Ralsa F. Morley, Yes. Motion carried.