

The hearing upon the affidavit of erroneous assessment of Gayle T. Horrall and A. M. Horrall as to the real property of the Southwest (SE $\frac{1}{4}$) of Section Thirty-Three (33), Township Nineteen (19) North, Range Thirteen (13) East, Tulsa County, Oklahoma, and the personal property of Commercial Airport thereon resumed. Further testimony and evidence was introduced and heard. The Commissioners found and determined that the applicants have showed good cause for not having attended the meeting of the County Board of Equalization for the purpose of correcting the claimed erroneous and double assessments. All of the Commissioners concurred in this finding. The Commissioners further found that the assessed valuation of \$48,000.00 upon the land as value of improvements and the assessed valuation of \$4,500.00 as personal were erroneous and double assessments. All of the Commissioners concurred in this finding. Commissioner Gray and Morley found that the airport building, structures and hangars upon said land constituted improvements upon the land and should be assessed as real property. Commissioner Greer dissented from this finding and held that such building, structures and hangars constituted trade fixtures of the airport business and thereby constituted personalty and should be assessed as personal property and not real property. The Commissioners further find that the true and correct assessed value of the building, structures and hangars constituting the improvements upon the land on January 1, 1941, was \$15,000.00 instead of \$48,000.00 and that the real property assessed value for said improvements for the years 1941 and 1942 shall be corrected from \$48,000.00 to \$15,000.00 and that there shall be stricken from the tax rolls to Gayle T. Horrall upon said land for the year 1941 the amount of \$846.50, same being found erroneously assessed as tax for said year. The Commissioners further find that the assessed value of \$4,500.00 of said buildings, structures and hangars as personalty for the year 1941 against Commercial Airport shall be stricken and that the amount of \$115.43 be stricken from the tax rolls to Commercial Airport, same being found erroneously assessed as personal property for the year 1941. Upon motion by Commissioner Morley and seconded by Commissioner Gray and adopted by the affirmative vote of Commissioners Morley, Gray and Greer, the following finding and order of the Commissioners was made:

It is hereby found and ordered that the Board of County Commissioners of Tulsa County, Oklahoma, in regular session, that the assessed valuation of improvements upon the land described as the Southeast Quarter (SE $\frac{1}{4}$) of Section Thirty-Three (33), Township Nineteen (19) North, Range Thirteen (13) East, Tulsa County, Oklahoma, is erroneous and same shall be corrected from the erroneously assessed value of \$48,000.00 to the correct value of \$15,000.00 for the years 1941 and 1942, and that the amount of \$846.50 be stricken from the tax rolls upon and against said land, the same being found erroneously assessed in tax against said land for the year 1941. It is further found and ordered that the assessed value of \$4,500.00 as personalty against Commercial Airport for buildings upon said land for the year 1941 is erroneous and shall be stricken and that the amount of \$115.43 be stricken from the tax rolls to Commercial Airport for the year 1941, same being found erroneously assessed against it for said year. It is further ordered that these findings and orders be referred to the County Board of Equalization for correction of the erroneous assessments of taxes and that certificates of error shall be issued by the County Clerk to the County Treasurer for said erroneous sums of taxes