

**SPECIAL MEETING  
BOARD OF TAX ROLL CORRECTION**

The Grant County Board of Tax Roll Corrections met at 8:45 a.m., **Monday, February 21, 2023**. Notice of Special Meeting, including agenda, was posted at both entrances of the Grant County Courthouse located at 112 E. Guthrie St, Room 103, Medford, Oklahoma 73759 on Thursday, February 16, 2023, prior to 8:45 a.m. by Cindy Pratt, Grant County Clerk or by a Deputy of the Grant County Clerk's Office. (580)395-2274

At 8:45 a.m. Steve Stinson called the meeting to order. Board members present were Steve Stinson, Mark Lamb, and Robin Herod. Craig Fredrick, Max Hess, and Cindy Pratt were also present. Lauren McCall of Merit Advisors (representing SandRidge Exploration & Production, was in the meeting via telephone. Penny Huff entered at 9:05 a.m.

Stinson moved to approve the minutes of the special meeting on February 6, 2023, as presented. Herod seconded. Stinson-aye, Lamb-aye, Herod-aye. Motion carried.

The floor was open for discussion. Assessor Herod reported the Total Valuation of Property Assessed for 2016 was \$42,143,496.00 and it has been requested to lower to zero dollars. It was agreed by all parties that 2016 taxes had been paid by Sandridge E&P prior to 12-31-2016. Chairman Stinson explained the proper paperwork had not filed with the Grant County Treasurer to hold the funds in a protested account rather than disbursing the funds to the schools within Grant County. Treasurer Huff reported she had visited with Will Presson, Merit Advisors, on numerous occasions, requesting a copy of the *OTC 990 form – Payment of Taxes Under Protest Due to Pending Appeal* for Sandridge E&P 2016. Mr. Presson stated to Huff he did not believe this form had been filed with her office. This form is required per O.S. 68 Section 2884.

**Tax Roll Corrections for 2016**

A. SANDRIDGE EXPLORATION & PRODUCTION	PERSONAL PROPERTY	95B
B. SANDRIDGE EXPLORATION & PRODUCTION	PERSONAL PROPERTY	93B
C. SANDRIDGE EXPLORATION & PRODUCTION	PERSONAL PROPERTY	90B
D. SANDRIDGE EXPLORATION & PRODUCTION	PERSONAL PROPERTY	54B
E. SANDRIDGE EXPLORATION & PRODUCTION	PERSONAL PROPERTY	JI-18

Stinson moved to reject Sandridge E&P's Complaint of Erroneous Tax for 2016 to request a decrease of the Total Valuation of Property Assessed from \$42,143,496 to \$0.00 until additional evidence are provided. Lamb seconded. Stinson-aye, Lamb-aye, Herod-aye. Motion carried.

At 9:26 a.m. Lauren McCall left the meeting.

Further discussion was had, and it was reiterated that the proper documentation to hold the funds had not been filed with the Grant County Treasurer's Office to date. In accordance with O.S. 68 § 1.28 Section 2871.17(D) this form must be filed with the Treasurer's Office within one year after the payment of the tax.

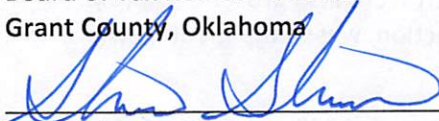
Stinson moved to rescind the previous motion to reject the Sandridge E&P Complaint of Erroneous Tax. Lamb seconded. Stinson-aye, Lamb-aye, Herod-aye. Motion carried.

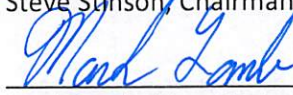
Stinson moved to table the consideration of Sandridge E&P's Complaint of Erroneous Tax for 2016 to requesting a decrease from \$42,143,496 to \$0.00. Lamb seconded. Stinson-aye, Lamb-aye, Herod-aye. Motion carried.

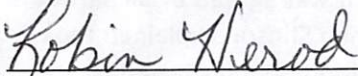
At 9:41 a.m. Stinson moved to adjourn. Lamb seconded. Stinson-aye, Lamb-aye, Herod-aye. Motion carried.

Approved this 8<sup>th</sup> day of May 2023

**Board of Tax Roll Corrections  
Grant County, Oklahoma**

  
\_\_\_\_\_  
Steve Stinson, Chairman

  
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Mark Lamb, Vice-Chairman

  
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Robin Herod, Assessor – Member

  
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Cindy Pratt, County Clerk

