



# OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

STEVE BURRAGE, Chairman  
CLARK JOLLEY, Vice Chairman  
THOMAS E. KEMP, JR., Secretary-Member

2501 NORTH LINCOLN BLVD.  
OKLAHOMA CITY, OK 73194-0001

## AGENDA

### OKLAHOMA TAX COMMISSION REGULAR MEETING

February 1, 2018

1:30 P.M.

1. Convene—Notice of Meeting Posted 1:30 P.M., January 31, 2018.
2. Approval of minutes of the commission meeting dated January 30, 2018.
3. Executive Directors Report.
4. Proposed Executive Session to consider confidential taxpayer matters and proceedings. Executive Session authorized by 25 O.S. § 307 (B)(7).
  - a. **Waiver of Penalty and Interest; Abatement Requests; Requests for Spousal Relief; Other Taxpayer and Division Request:**

M-18-014	17-875776	17-915995	17-948449	17-1009059
P-16-180	17-880912	17-922518	17-960851	18-1016190
575320	17-905749	933718	18-967238	
586231	17-905751	17-942416	17-997176	
623555	18-907877	945633	17-1006135	
  - b. **Partial Releases:**  
PR-18-011
  - c. **Administrative Law Judges Recommendations:**  
P-09-195-H
5. Reconvene in Open Session – Recommendations and votes on matters considered in Executive Session.
6. Discussion of innocent spouse request processing procedures and possible action pertaining thereto.
7. Discussion and possible approval of Equalization/Excise Board appointment for Dian J. Werhane, McCurtain County, Oklahoma.
8. Discussion and possible action regarding the 2017 Visual Inspection Progress Report prepared by the Ad Valorem Division for submission to the Legislature as required by 68 O.S. 2011, Section 2828.

9. Discussion and possible action to approve county supplemental claim against the Ad Valorem Reimbursement Fund.
10. Internal Audit Report – Fast Enterprises.
11. Discussion on permitting taxpayers request on waivers of penalty and interest to be heard before the commission telephonically.
12. Discussion and possible approval of notification to Secretary Preston Doerflinger of proposed agency expenses.
13. Discussion and review of agency Strategic Plan.
14. Report from Tax Policy and Research Division.
15. Other division reports.
16. New business.
17. Adjournment.

*Oklahoma Tax Commission Regular Meeting  
Minutes  
February 1, 2018*

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, in the Oklahoma City office. Notice of said meeting and the agenda therefor were posted in prominent public view at the Commission's principal office in Oklahoma City from and after 1:30 p.m., on January 31, 2018.

Chairman Burrage called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Kemp. Also present were Lee Pugh, General Counsel and Ernest Short, Counsel to the Commissioners.

2. Chairman Burrage moved to approve the minutes of the regular commission meeting of January 30, 2018. Secretary-Member Kemp seconded the motion. Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. There was no report from the Executive Director.
4. Chairman Burrage moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

5. Recommendations from Executive Session:
  - 1) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest, as recommended by the Division, in Case No. M-18-014. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 2) Chairman Burrage moved that the Commission grant a waiver of one-half interest, upon payment of penalty and remaining interest, as recommended by the Division, in Case No. P-16-180. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 3) Chairman Burrage moved that the Commission deny a partial release, as recommended by the Division, in Case No. PR-18-011. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 4) Vice-Chairman Jolley moved that the Commission grant a settlement request,, upon payment of \$52.00 for tax warrant filing fees, as recommended by the Division, in Case No. 575320. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 586231. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 623555. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Burrage moved that the Commission grant a waiver of remaining interest in the amount of \$11,240.32, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-875776. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$2221.24, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-880912. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$3472.89, upon payment of one-half interest, as recommended by the Division, in Case No. 17-905749. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$3533.41, upon payment of one-half interest, as recommended by the Division, in Case No. 17-905751. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.


- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of interest in the amount of \$2110.73, upon payment of delinquent penalty, tax warrant penalty and filing fees, as recommended by the Division, in Case No. 18-907877. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Chairman Burrage moved that the Commission grant a waiver of remaining delinquent interest, upon payment of one-half delinquent interest, under estimation interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-915995. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Burrage moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$17,251.91, upon payment of one-half interest, delinquent penalty, tax warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 17-922518. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Secretary-Member Kemp moved that the Commission grant a settlement request, as recommended by the Division, in Case No. 933718. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half delinquent interest in the amount of \$1278.31, as recommended by the Division, in Case No. 17-942416. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a settlement request, upon payment of \$26.00 for tax warrant filing fees, as recommended by the Division, in Case No. 945633. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$953.54, upon payment of one-half delinquent interest, under estimation interest and delinquent penalty, as recommended by the Division, in Case No. 17-948449. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 18) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$23,463.39, upon payment of one-half interest, as recommended by the Division, in Case No. 17-960851. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 19) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and one-half delinquent interest in the amount of \$3977.86, as recommended by the Division, in Case No. 18-967238. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 20) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty and remaining interest in the amount of \$22,649.64, upon payment of one-half interest, as recommended by the Division, in Case No. 17-997176. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 21) Chairman Burrage moved that the Commission grant a waiver of remaining interest and delinquent penalty in the amount of \$4346.69, upon payment of tax warrant penalty and filing fees, as recommended by the Division, in Case No. 17-1006135. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 22) Vice-Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$2000.00, as recommended by the Division, in Case No. 17-1009059. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 23) Secretary-Member Kemp moved that the Commission grant a waiver of delinquent penalty and one-half interest in the amount of \$20,120.93, per Voluntary Disclosure, as recommended by the Division, in Case No. 18-1016190. Chairman Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
  - 24) Case No. P-09-195-H was continued at the request of the Commission.
6. The Commission discussed innocent spouse request processing procedures.
  7. Chairman Burrage moved that the Commission approve the Equalization/Excise Board appointment of Dian J. Werhane, McCurtain County, Oklahoma. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

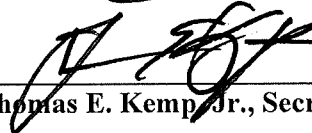
8. Chairman Burrage moved that the Commission approve the 2017 Visual Inspection Progress Report prepared by the Ad Valorem Division for submission to the Legislature as required by 68 O.S. 2011, Section 2828. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
9. Vice-Chairman Jolley moved that the Commission approve the county supplemental claim against the Ad Valorem Reimbursement Fund for Delaware County, Oklahoma in the amount of \$83,724.00. Secretary-Member Kemp seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
10. Jennelle Enevoldson, Chief Auditor reported to the Commission on the Internal Audit Report – Fast Enterprises.
11. The Commission discussed permitting taxpayer requests on waiver of penalty and interest to be heard before the Commission telephonically.
12. Chairman Burrage moved that the Commission approve the notification to Secretary Preston Doerflinger of proposed agency expenses. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
13. The discussion and review of agency Strategic Plan was continued at the request of the Commission.
14. There was no report from the Tax Policy and Research Division.
15. There were no other division reports.
16. There was no new business.
17. The meeting was adjourned.

APPROVED:

  
Assistant Secretary

  
Steve Burrage, Chairman

  
Clark Jolley, Vice-Chairman

  
Thomas E. Kemp Jr., Secretary-Member