

Complaint of Erroneous Assessment and Order of Correction

OSG 318 (2021)
68 O.S. § 2817 & 2871

Page 1 of 2

State of Oklahoma, County of: Oklahoma SS. Number
Parcel ID Number
Assessor's Acct. No. R134488500
Treasurer's Acct. No. 134488500

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied, and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of \$62,271.95, as evidenced by receipt number dated 12/20/2023 that the assessment and tax should be corrected as shown, and certificate of error and order to correct the tax rolls issued or refund made, as the case may be, in the manner provided by law.

for the taxable year 2023

Appears upon tax rolls of said year at Book Page

Personal or Real Property Assessment

Described thus.

As Entered As Should be Per Complaint As Ordered by the Board

If City or Town lots, state whether improved or vacant

Legal Description: Section or Lots (lots if improved)

Township Number

Range or Block Number

Number of Acres (rural)

Located in: Township, City or Town Addition

School District Number (current and prior)

As Entered As Should be Per Complaint As Ordered by the Board

Gross or total valuation of property assessed

\$425,598

\$300,910

Exemptions other than homestead (lodging use, etc.)

\$0

5% capped accl.

Exemptions for homestead deduction allowed timely

\$425,598

\$390,910

Net valuation after deduction for all exemptions

Tax homestead deduction subject to (old debt levy)

Tax on net valuation (all levies in taxing areas)

\$62,272

\$48,012

Penalty for delinquent assessment (persona tax)

Special tax for

Total of all tax changes

\$62,272

\$48,012

Affiant further states that the error, more specifically described, is as follows:

See Attachment.

And is one of the specific classes of errors (No. 3 & 14) as authorized by 68 O.S. ss 2817 and 2871.

Wherefore affiant prays that the honorable Board of Tax Roll Corrections of said county receive this complaint and petition for correction and to order correction of the same, or to set down a day certain for hearing thereon and so advise the complainant and affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and assessment records in relation to said property and tax, reduce all test money to writing, and do all other things needful and expedient for proper, lawful and just correction.

Sworn

At:

Before me, the undersigned, personally appeared David P. H. S. known to me to be the identical person who did execute and signed the foregoing complaint of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts are set forth herein are truly and correctly stated and that he/she did sign and execute the same of his/her own free will



My commission expires 7/24/29
Commission number 13008713

Notary Public

County Clerk

Tax Roll Errors Subject to correction under 68 O.S. §§ 2817 & 2871

- Personal or Real Property is assessed to any person, firm, or company the same.
- Property exempt from taxation was assessed.
- Exemption deductions have not been taken into account.
- The same property was assessed more than once the same year.
- Property, real or personal, was assessed though not taxable for such year.
- Improvements by fire, flood, lightning, storm, winds, or other cause.
- Leads or facts have been erroneously described.
- Valuations entered are not in compliance with regulations required.
- Assessor or equalization board did not make notice of valuation assessed.
- Property had no taxable value in county, did not exist or was placed wrong.
- Property was acquired after Jan 1st by the county or any city, town, etc.
- Tax extension must be filed by use of sales property not liable for.
- Correction of the name of the person assessed on personal property or record owner of real estate.
- Encumbrance is entered on the tax rolls with correct valuation.
- Error in transferring from assessor's books to county record to assessment rolls.
- Treasurer assesses taxes previously struck without court order or voluntary restoration of taxes.
- Personal tax entered without assessment being rendered or notice being given to the taxpayer.

Complaint of Erroneous Assessment and Order of Correction

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Order of Correction Board of Certificate of Error

State of Oklahoma, County of Oklahoma

SS. before the Board of Tax Roll Corrections

On the _____ day of _____, the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complaint or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath):

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of _____ be granted for the following reasons:

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this board:

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By Order of the Board of Tax Roll Corrections at _____

_____, Oklahoma, this _____ Day of _____,

County Clerk

Chairman of the BOCC

by Deputy

Chairman, Equization Board

County Assessor

Complaint of Erroneous Assessment - Summary

Number _____
Section or lots _____
Township _____
Range or block _____
Number of acres _____
Township, City, or Addition _____

Date filed: _____
Date disposed of: _____
Tax as first assessed _____
Tax due as corrected: _____
Tax reduction effected: _____
On voucher number _____
In the amount of: _____

Endorsement

State of Oklahoma, County of: Oklahoma

SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered either:

1. By entry of credit for _____ by certificate number and showing of, and making re-entry at error was only in the amount and execution of the tax, or

2. By closing the previous account by entry of certificate number and showing of, and making re-entry at line _____ Page _____, Book Number _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at _____ Oklahoma, this _____ day of _____, _____.

Treasurer: _____

by deputy: _____

Complaint of Erroneous Assessment and Order of Correction
Diamond Ridge OKC, LLC

There has been an error in the tax extended against Assessor's Account No. R134468500 ("Real Property") on the 2023 Oklahoma County tax rolls. Okla. Const. art. 10 § 8B limits the amount the fair cash value of real property can increase each year to 5%, as long as title to the Real Property is not transferred, changed or conveyed to another person. Not all "transfers, changes or conveyances of title" result in the 5% cap not applying. Okla. Stat. tit. 68 § 2802.1(4)(h). Okla. Stat. tit. 68 § 2802.1(4)(h) establishes that "transfers, changes or conveyances of title" does not include "deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock."

In the present case, the only title transfer occurred on 06/16/2022 between Summit Ridge Apartments, LLC ("SRA") and Diamond Ridge OKC, LLC ("DR"). SRA, as a subsidiary and the sole member of DR, assigned its entire limited liability company interest in DR to MFC-T2 Diamond MF LLC ("MFC"). Subsequently, DR amended and restated its Limited Liability Agreement to assign MFC all of SRA's membership interests in DR.

The title transfer between HE and DCN is not considered under Okla. Stat. tit. 68 § 2802.1(4)(h) as a transfer, change or conveyance of title that would result in the 5% cap on the fair cash value of real property to not apply. Therefore, the Real Property should have been subject to the 5% cap on any increase in its fair cash value in 2023.

Complaint of Erroneous Assessment and Order of Correction

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State of Oklahoma, County of: Oklahoma

SS.

Number
Parcel ID Number
Assessor's Acct. No. R134468500
Treasurer's Acct. No. 134468500

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied, and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of \$52,727.34, as evidenced by receipt number dated 12/20/2024 that the assessment and tax should be corrected as shown, and certificate of error and order to correct the tax rolls issued or refund made, as the case may be, in the manner provided by law.

For the taxable year 2024

Appears upon tax rolls of said year at Book Page

Personal or Real Property Assessment

Described thus:

If City or Town Ints, state whether improved or vacant

Legal Description: Section or Lots (lots if improved)

Township Number

Range or Block Number

Number of Acres (rural)

Located in: Township, City or Town Addition

School District Number (current and prior)

As Entered	As Should be Per Complaint	As Ordered by the Board
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Gross or total valuation of property assessed

\$426,698	\$412,068	
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Exemptions other than homestead (lodging, etc.)

none	5% capped accl.	
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Exemptions for homestead deduction allowed timely

\$425,598	\$412,068	
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Net valuation after deduction for all exemptions

Tax homestead deduction subject to (old debt levy)

Tax on net valuation (all levies in taxing areas)

\$52,272	\$50,610	
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Penalty for delinquent assessment (persona tax)

Special tax for

Total of all tax changes

\$52,272	\$50,610	
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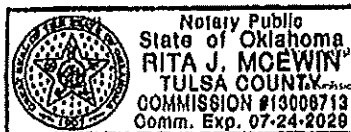
Affiant further states that the error, more specifically described, is as follows:
See Attachment.

And is one of the specific classes of errors (No. 3) as authorized by 68 O.S. ss 2817 and 2871.

Wherefore affiant prays that the honorable Board of Tax Roll Corrections of said county receive this complaint and petition for correction and to order correction of the same, or to set down a day certain for hearing thereon and so advise the complaint and affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and assessment records in relation to said property and tax, reduce all testimony to writing, and do all other things needful and expedient for proper, lawful, and just correction.

Signed _____
or _____
Agent Attorney

Before me, the undersigned, personally appeared David Potts known to me to be the identical person who did execute and signed the foregoing complaint of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts are set forth herein are truly and correctly stated and that he/she did sign and execute the same of his/her own free will and accord.



This is a true and correct copy of the original as filed with me by the affiant.

1. Personal or Real Property is assessed to any person, etc., not owning the same.
2. Property exempt from taxation is not assessed.
3. Unlawful exemption deductions have not been taken from 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, lightning, storm, winds, or other causes.
7. Lands or lots have been erroneously described.
8. Valuations entered are at variance with valuations required.
9. Assessor or equatorial board did not mail notice of valuation increases.
10. Property had no taxable value, inquirer, did not exist or was placed wrong.

11. Property was acquired after tax by the county or any city, town, etc.
12. Tax exemptions misapplied by use of wrong property not liable for.
13. Correction 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 transferring from county assessor's survey record to assessment rolls.
16. Treasurer requires taxes previously set when a court order or voluntary remission by owner.
17. Personal tax entered without assessment being rendered or notice being given to the taxpayer.

Complaint of Erroneous Assessment and Order of Correction

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Order of Correction Board of Certificate of Error

State of Oklahoma, County of Oklahoma

SS. before the Board of Tax Roll Corrections

On the _____ day of _____, the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complaint or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath):

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of _____ be granted for the following reasons:

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this board:

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By Order of the Board of Tax Roll Corrections at _____

_____, Oklahoma, this _____ Day of _____,

County Clerk

Chairman of the BOC

by Deputy

Chairman, Equalization Board

County Assessor

Complaint of Erroneous Assessment - Summary

Number _____
Section or lots _____
Township _____
Range or block _____
Number of acres _____
Township, City, or Addition _____

Date filed: _____
Date disposed of: _____
Tax as first assessed: _____
Tax due as corrected: _____
Tax reduction effected: _____
On voucher number _____
In the amount of: _____

Endorsement

State of Oklahoma, County of: Oklahoma

SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered either:

1. By entry of credit for _____ by certificate number and showing of, and making re-entry at error was only in the amount and execution of the tax, or
2. By closing the previous account by entry of certificate number and showing of, and making re-entry at Line _____ Page _____, Book Number _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at _____ Oklahoma, this _____ day of _____.

Treasurer: _____

by deputy: _____

Complaint of Erroneous Assessment and Order of Correction
Diamond Ridge OKC, LLC

There has been an error in the tax extended against Assessor's Account No. R134468500 ("Real Property") on the 2024 Oklahoma County tax rolls. Okla. Const. art. 10 § 8B limits the amount the fair cash value of real property can increase each year to 5%, as long as title to the Real Property is not transferred, changed or conveyed to another person. Not all "transfers, changes or conveyances of title" result in the 5% cap not applying. Okla. Stat. tit. 68 § 2802.1(4)(h). Okla. Stat. tit. 68 § 2802.1(4)(h) establishes that "transfers, changes or conveyances of title" does not include "deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock."

In the present case, the only title transfer occurred on 06/16/2022 between Summit Ridge Apartments, LLC ("SRA") and Diamond Ridge OKC, LLC ("DR"). SRA, as a subsidiary and the sole member of DR, assigned its entire limited liability company interest in DR to MFC-T2 Diamond MF LLC ("MFC"). Subsequently, DR amended and restated its Limited Liability Agreement to assign MFC all of SRA's membership interests in DR.

The title transfer between HE and DCN is not considered under Okla. Stat. tit. 68 § 2802.1(4)(h) as a transfer, change or conveyance of title that would result in the 5% cap on the fair cash value of real property to not apply. Therefore, the Real Property should have been subject to the 5% cap on any increase in the taxable market value in 2023. Since the taxable market value of the property was capped at 5% in 2023, the 2024 taxable market value should be calculated using the revised figures for 2023.