

(Agenda of meeting was posted outside of the Tulsa County Headquarters Building and on the Tulsa County website at www.tulsacounty.org on June 26, 2026 at 9:17 a.m.)

MINUTES
Tuesday, June 30, 2026

I. CALL TO ORDER

The Equalization Board met at the hour of 1:30 p.m., with the following members present: Chairman Terrance Gilliland, Member David Scott. Others present: Deputy Clerk Jennifer Smith.

Terrance Gilliland, Chairman, called the meeting to order at 1:30 p.m., and the following business was transacted:

II. ACTION ITEMS

Protest #	Name/Agent	Account #	Account Type	Informal #
2026003995	PICHARDO, VICTOR & GUADALUPE DIMAS	R60937822723790	Residential	2026001852
2026004308	SUSMAN, MARC L & KIMBERLY CO TTEES	R12275931800920	Residential	2026003774
2026004034	SCHUBERT, STEPHEN E JR AND	R70920831712975	Residential	2026001608
2026004035	SCHUBERT, STEPHEN E JR AND	R70920831712980	Residential	2026001607
2026004036	ISAIAH 53 CHURCH INC	R70920831712970	Commercial	2026001712
2026003442	OBSERVATION POINT APARTMENTS	R75800830177740	Commercial	2026000785
2026003462	OBSERVATION POINT APARTMENTS	R75800830177585	Commercial	2026000786
2026003465	OBSERVATION POINT APARTMENTS	R75800830177790	Commercial	2026000787
2026003467	OBSERVATION POINT APARTMENTS	R75800830177535	Commercial	2026000788
2026003470	TRAILS ASPEN LLC	R81450843346400	Commercial	2026001631
2026003471	TRAILS ASPEN LLC	R81450843346410	Commercial	2026001632
2026003472	TRAILS ASPEN LLC	R81450843346420	Commercial	2026001633
2026003675	SF DIH PROPERTIES LLC	R58048732666800	Commercial	2026002100
2026003677	VEP II LLC	R44955920144540	Commercial	2026001637

2026003678	VEP II LLC	R44955920144580	Commercial	2026001635
2026003679	VEP II LLC	R44955920144810	Commercial	2026001634
2026003683	CYPRESS CROSSING APARTMENTS	R61116141634510	Commercial	2026002250
2026003684	CYPRESS CROSSING APARTMENTS	R61116141634520	Commercial	2026002251
2026003685	CYPRESS CROSSING APARTMENTS	R61116141634530	Commercial	2026002252
2026003686	VILLAGE EAST PROPERTIES LLC	R44955920144500	Commercial	2026000680
2026003687	VILLAGE EAST PROPERTIES LLC QLA	R44955920143820	Commercial	2026000681
2026003688	VILLAGE EAST PROPERTIES LLC	R44955920143860	Commercial	2026000682
2026003689	VILLAGE EAST PROPERTIES LLC	R44955920143890	Commercial	2026000683
2026003851	BAILEY, DURK ANTHONY & LISA R	R27200931311175	Commercial	2026001694
2026003853	AMERICAN OPPORTUNITY PARTNERS LLC	R00500920131080	Commercial	2026001785
2026004151	TRIBUNE ACQUISITION LLC	R00500920131550	Commercial	2026002427
2026004221	VEP III LLC	R44955920144410	Commercial	2026003682
2026004222	VEP III LLC	R44955920144350	Commercial	2026003676
2026004256	VEP III LLC	R44955920145110	Commercial	2026003691
2026004258	VEP III LLC	R44955920145120	Commercial	2026003693
2026004260	VEP III LLC	R44955920145130	Commercial	2026003694
2026004261	VEP III LLC	R44955920145140	Commercial	2026003696
2026004262	VEP III LLC	R44955920145150	Commercial	2026003697
2026004263	VEP III LLC	R44955920145160	Commercial	2026003698
2026004264	VEP III LLC	R44955920145170	Commercial	2026003699
2026004265	VEP III LLC	R44955920145180	Commercial	2026003700

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003995 be adjusted to a fair cash value of \$298,000. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by Terrance Gilliland, seconded by David Scott, that protest 2026004308 be adjusted to a fair cash value of \$1,100,000. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, to approve the religious exemption of protest 2026004034. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, to approve the religious exemption of protest 2026004035. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, to approve the religious exemption of protest 2026004036. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003442 be adjusted to a fair cash value of \$5,510,600. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003462 be sustained. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003465 be adjusted to a fair cash value of \$4,522,700. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003467 be adjusted to a fair cash value of \$10,707,300. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003470 be adjusted to a fair cash value of \$60,000,000. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003471 be sustained. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003472 be sustained. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003675 be adjusted to a fair cash value of \$39,671,500. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003677 be adjusted to a fair cash value of \$3,709,100. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003678 be sustained. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003679 be sustained. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by Terrance Gilliland, seconded by David Scott, that protest 2026003683 be adjusted to a fair cash value of \$49,410,000. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

Motion made by David Scott, seconded by Terrance Gilliland, that protest 2026003684 be sustained. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

B. Certification to Tulsa County Assessor

Motion made by Terrance Gilliland, seconded by David Scott, to accept the Certification. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

C. Resolution by Equalization Board

Motion made by David Scott, seconded by Terrance Gilliland, to accept the Resolution. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

III. NEW BUSINESS

In accordance with the Open Meeting Act, Title 25 O.S. § 311.A.10, new business is defined as any matter not known about or which could not have been reasonably foreseen prior to the time of posting the agenda.

New Business was addressed prior to agenda items B and C to accommodate the Assessor's submission of reports to the Board, which were not known about until the day of the meeting. Sherri Sloan, Tulsa County Assessor's Office, presented the Valid Homestead Properties for 2026, the Partial Homesteads for 2026 and the Denied Homesteads for 2026 for the boards' consideration.

Motion made by David Scott, seconded by Terrance Gilliland, to approve and file the reports. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.

IV. ADJOURN

Motion made by Terrance Gilliland, seconded by David Scott, to adjourn the meeting at 2:46 p.m.. Upon roll call, Yes - Terrance Gilliland, David Scott. No - None. Abstain - None. Motion carried.