

A RECENT/BIG WIN FOR TEXAS COUNTY, FOR THE SUM OF \$10.6 MILLION DOLLARS. But could that be diminished by the new Oklahoma Tax Court? A DCP Operating Assessment Challenge

In a hearing at Texas County Commissioners' office July 18th, Texas County Assessor's office Judyth Campbell vs. DCP Operating before the Board of Equalization July 28th, 2023: The board gave the win to Texas County Assessor Campbell for an evaluation of \$10,055,727 which, if realized and collected was a good sum of money that could support schools, roads, and other needs of Texas County.

Campbell, along with expert witness Jerry Wisdom, presented the case as to why DCP Operating- Mr. Scott Crisler's assessed value should be \$96,361,922 as assessed by the Texas County Assessor. Crisler's evaluation of \$14,859,436.00 was challenged, and the decision was in favor of Texas County.

Again, Crisler had evaluated the DCP properties at \$14,859,436, while Assessor Campbell's office has calculated \$96,361,922 - leaving a difference of \$82,361.922.00. The Equalization board, comprised of 3 board members, Shane Metcalf, Kim Hubbard and Gary Davison awarded Campbell a total of \$106,055,727- an increase of \$9,697.805.00 above what the Assessor had asked for. It was a calculation of the "income approach" vs. the "cost approach" to assessing.

But collecting this tax is another story. Due to the recent Oklahoma Court of Tax Review- [How Does the Oklahoma Court of Tax Review? | OklahomaCourtRecords.us](https://www.oklahomacourtrecords.us) created September 11 of 2022, all challenges in amounts in excess of \$3 million automatically go before the court, and decisions must be made within one year.

As a side note, KKBS's Marsha Strong attended both hearings where Mr. Crisler, DCP Operating was a "no show" to the hearings. The first, Crisler was granted the opportunity to appear on a speaker phone- but even then was some 45 minutes late connecting with the call.

August 18th marked the end of a 30 day appeal, which DCP Operating and Mr. Crisler have submitted. The court has only one year to determine a final assessment for the company, and decisions are final.

Now comes Badger Midstream Energy with a similar complaint, also to go now before the Oklahoma Tax Court, since in excess \$3 million in evaluation. In short, these companies are both challenging the Texas County Assessor's office valuations and exceed \$3million. By filing these complaints that valuations are now "removed from the hands, so to speak" of the local Assessor's office, and being decided downstate in an Oklahoma Tax Court, delaying funds for Texas County of up to but not exceeding one year. Badger Midstream's claim lowers their valuation some \$5,763,700.00

Should the newly formed Oklahoma Tax Court decide as some have speculated: "cut the baby in half"- a net to Texas County of \$97,819.427 would then change to half, or \$48,090.713- and change. Since the Oklahoma Tax Court is fairly new, no typical or predictable results are available. At the end of the day, tens of millions in valuations, hence tax revenues to Texas County are being challenged.

An audio version of this story PLUS Assessor's Exhibits can be found at [kkbs.com](https://www.kkbs.com).