

**IN THE DISTRICT COURT FOR THE EIGHTH JUDICIAL DISTRICT  
NEWKIRK, KAY COUNTY, STATE OF OKLAHOMA**

**ROCK FALLS WIND FARM, LLC and  
BLACKWELL ECONOMIC  
DEVELOPMENT AUTHORITY,** )  
)  
)  
)  
**Plaintiffs,** )  
)  
)  
**vs.** )  
)  
**SUSAN KEEN, COUNTY ASSESSOR  
OF KAY COUNTY, STATE OF  
OKLAHOMA,** )  
)  
**Defendant.** )

Filed in the DISTRICT COURT  
Kay County, Oklahoma

JUL 09 2018

MARILEE THORNTON, Court Clerk  
BY Melissa Brown  
DEPUTY

Case No. CV-2018-55

**PETITION**

COME NOW the Plaintiffs above named, Rock Falls Wind Farm, LLC, hereinafter referred to as “Rock Falls,” and Blackwell Economic Development Authority, hereinafter referred to as “BEDA,” and for their cause of action against the Defendant above named, Susan Keen, County Assessor of Kay County, hereinafter referred to as “County Assessor,” sets forth the following, to-wit:

1. BEDA is the owner of certain personal property located in Kay County, State of Oklahoma, consisting of turbines, substation and interconnections, transmission lines, buildings, and all appurtenances thereto, and other personal property associated therewith, hereinafter referred to as the “Subject Property.”

2. BEDA is the owner of said Subject Property by virtue of a Ground Lease Agreement, hereinafter referred to as “Lease Agreement,” executed by Rock Falls in favor of BEDA on November 13, 2017, covering, among other property, the Subject Property,

investing title therein unto BEDA, which said Lease Agreement was recorded in the Office of the County Clerk of Kay County, State of Oklahoma in Book 742 at Page 58 on December 19, 2017.

3. BEDA is an Oklahoma public trust formed pursuant to Title 60 O. S. §176, et seq., for the benefit of the City of Blackwell, Oklahoma, and pursuant thereto, the Subject Property is exempt from ad valorem taxation.

4. The County Assessor of Kay County, State of Oklahoma, Defendant herein, denied the exemption to BEDA from ad valorem taxes as to the Subject Property.

5. The Plaintiffs would further show that the County Assessor wrongfully attributed ownership of the Subject Property to the Plaintiff, Rock Falls.

6. The Plaintiffs filed an informal protest with the County Assessor who issued a Notice of Informal Decision on April 30, 2018, denying to the Plaintiffs an exemption from ad valorem taxation of the Subject Property and further wrongfully overvalued and assessed the Subject Property.

7. The Plaintiffs filed a Formal Appeal with the County Board of Equalization on or about May 1, 2018, and thereafter a hearing was held before the Board of Equalization of Kay County, State of Oklahoma.

8. The County Board of Equalization of Kay County, State of Oklahoma, issued its formal decision on June 29, 2018, wrongfully denying to the Plaintiffs an exemption from ad valorem taxation and further overvaluing and assessing the Subject Property.

### **FIRST CAUSE OF ACTION**

1. The Plaintiffs adopt and incorporate the allegations and averments set forth above as if set forth herein in their entirety.

2. The Plaintiffs filed a proper informal protest with the County Assessor and properly filed a formal appeal with the Kay County Board of Equalization, all pursuant to the statutes of the State of Oklahoma seeking an exemption from ad valorem taxation as set forth above.

3. The County Board of Equalization of Kay County wrongfully denied to the Plaintiffs an exemption from ad valorem taxation as to the Subject Property as required by the Oklahoma Statutes and Oklahoma Constitution.

4. The Plaintiffs do hereby appeal the decision of the Board of Equalization of Kay County, State of Oklahoma, seeking an order of this Court that the Subject Property is exempt from ad valorem taxation pursuant to the Oklahoma Statutes and Oklahoma Constitution.

**WHEREFORE**, premises considered, the Plaintiffs move the Court to enter an order that the heretofore described Subject Property is exempt from ad valorem taxation by Kay County, pursuant to the Oklahoma Statutes and Constitutional provision exempting such property as the Subject Property from ad valorem taxation, and Plaintiffs further move the Court to Kay to them such other and further relief as this Court may deem just and equitable.

### **SECOND CAUSE OF ACTION**

1. The Plaintiffs adopt and incorporate all of the allegations and averments set forth above, as if set forth in their entirety herein.

2. The Plaintiffs would show, in the alternative, in the case that the Court denies to the Plaintiffs the exemption to ad valorem taxation to which they are entitled, that the

County Assessor and the Board of Equalization have excessively valued and assessed the Subject Property.

3. The Plaintiffs would show that the excessive valuation and assessment of the Subject Property is contrary to the laws of the State of Oklahoma.

4. The Plaintiffs would show that the excessive evaluation of the Subject Property is contract to the facts.

5. The County Assessor and the Board of Equalization did not follow the valuation and assessment procedures as required by the Oklahoma Statutes and the Oklahoma Constitution.

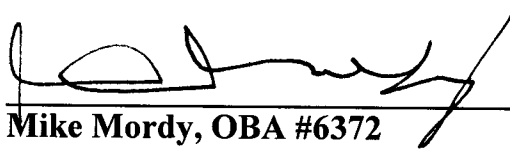
6. The Assessor and the Board of Equalization valued and assessed the Subject Property in an amount in excess of its fair cash value as of January 1, 2018, and for an estimated price in excess of what the Subject Property would bring in a fair and voluntary sale.

7. The Subject Property has not been assessed in conformity with its fair cash value as January 1, 2018.

**WHEREFORE**, premises considered, the Plaintiffs move the Court to enter an order that the valuation and assessment of the heretofore described Subject Property is excessive and against the clear weight of the facts and evidence and is contrary to law, and therefore Plaintiffs further move the Court to enter an order that the Subject Property should be valued and assessed in accordance with the evidence previously provided to the County Assessor and as will be presented to this Court, in the case that the Court denies to the Plaintiffs an exemption from ad valorem taxation as to the Subject Property. The Plaintiff further moves the Court for an order that the property has been valued and assessed

in excess of its fair cash value, in the case that the Plaintiffs are denied the ad valorem tax exemption, and the Plaintiffs further move the Court to award to them all their costs incurred herein, and to further award to them such other and further relief as this Court may deem just and equitable.

**MORDY, MORDY, PFREHM & WILSON, P.C.**



**Mike Mordy, OBA #6372  
Carrie D. Pfrehm, OBA #22274  
Bradley J. Wilson, OBA #22771  
110 West Main Street  
Post Office Box 457  
Ardmore, Oklahoma 73402  
Tel: (580) 223-4384  
Fax: (580) 226-0823**

~ and ~

**Megan Harrold Holden  
Law Offices of Megan Holden, PLLC  
735 West Doolin Avenue  
Blackwell, Oklahoma 74631  
Tel: (580) 798-9093**

~ and ~

**Jennifer L. Miller, OBA No.  
PhillipsMurray, PC  
Corporate Tower – Thirteenth Floor  
101 North Robinson Avenue  
Oklahoma City, Oklahoma 73102  
Tel: 405-235-4100  
Fax: 405-235-4133**

*Attorneys for the Plaintiffs, Rock Falls Wind Farm,  
LLC and Blackwell Economic Development  
Authority*