



Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

Date 04/17/2026
Time 07:06:33
Page 1

Assessment Data					Primary Image																																																	
Account 660001256 Parcel ID 20N16E-02-3-00000-000-0000 Cadastral ID 02-20-16-01800 Property Type REAL - Real Property Property Class RA VI Area 3 Tax Area 5 - JUSTUS RURAL/NO FIRE Name ID 338983 GIBSON, JAMES K &/OR KARLA L GIBSON 14399 E 540 RD CLAREMORE OK 74019-0000 Parcel Location Situs 14399 E 540 RD Subdivision Lot/Block / Parcel Size 10 - Acres Sec/Twn/Rng 2 / 20 / 16 / 3 Neighborhood 2016 - UNPLATTED LAND School District S009 - JUSTUS-TIAWAH SCHOOLS																																																						
Legal Description Lat/Long: 36.23689797 -95.57575119																																																						
Building Permits					D:\Appraisers\JAYSON\JAYSON RESIDENTIAL VI\2021-9-13\IMG 9/13/2021																																																	
W2 E2 SE SW					<table border="1"> <thead> <tr> <th>Number</th> <th>Description</th> <th>Opened</th> <th>Closed</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>					Number	Description	Opened	Closed	Amount																																								
Number	Description	Opened	Closed	Amount																																																		
Exemptions					Sale History																																																	
Code	Type	Active	Maximum	Exemption	Bk/Pg	Grantor	Date	Price	Code																																													
H	Homestead	Yes	1,000	1,000	/	GIBSON, JAMES K	07/18/2022	0	4																																													
					992/350	NORWOOD, JERRY W	05/19/1995	130,000	Yes																																													
					807/24			38,000	No																																													
Parcel Valuation					<table border="1"> <thead> <tr> <th>Source</th> <th>REAL</th> <th>Fair Cash</th> <th>Capped</th> <th>Asmnt Level</th> <th>Assessed</th> <th>Levy Rate</th> <th>83.050</th> <th>Current Tax</th> </tr> </thead> <tbody> <tr> <td>Remove Cap</td> <td>0</td> <td>Land Value 1,632</td> <td>1,632</td> <td>11%</td> <td>180</td> <td>Assessed</td> <td>19,155</td> <td>1,590.82</td> </tr> <tr> <td>Year Frozen</td> <td>2026</td> <td>Improvements 216,097</td> <td>172,499</td> <td></td> <td>18,975</td> <td>Penalty</td> <td>0</td> <td></td> </tr> <tr> <td>Uncapped Value</td> <td>0</td> <td>Mobile Home 0</td> <td>0</td> <td></td> <td>0</td> <td>Exemption</td> <td>1,000</td> <td>-83.00</td> </tr> <tr> <td>TIF Project ID</td> <td>0</td> <td>Total Value 217,729</td> <td>174,131</td> <td></td> <td>19,155</td> <td>Total Taxable</td> <td>18,155</td> <td>1,508.00</td> </tr> </tbody> </table>					Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	83.050	Current Tax	Remove Cap	0	Land Value 1,632	1,632	11%	180	Assessed	19,155	1,590.82	Year Frozen	2026	Improvements 216,097	172,499		18,975	Penalty	0		Uncapped Value	0	Mobile Home 0	0		0	Exemption	1,000	-83.00	TIF Project ID	0	Total Value 217,729	174,131		19,155	Total Taxable	18,155	1,508.00
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Assessment History																																																						
Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax																																															
2025	2025-660001256	GIBSON, JAMES K &/OR	5	169,060	1000	17,597	1,461.00																																															
2024	2024-660001256	GIBSON, JAMES K &/OR	5	176,500	1000	17,873	1,492.00																																															
2023	2023-660001256	GIBSON, JAMES K &/OR	5	166,570	1000	17,323	1,442.00																																															
2022	2022-660001256	GIBSON, JAMES K &/OR	5	166,563	1000	17,322	1,441.00																																															
2021	2021-660001256	GIBSON, JAMES K	5	162,144	1000	16,836	1,428.00																																															
2020	2020-660001256	GIBSON, JAMES K	5	161,139	1000	16,346	1,384.00																																															
2019	2019-660001256	GIBSON, JAMES K	5	153,093	1000	15,841	1,372.00																																															
2018	2018-660001256	GIBSON, JAMES K	5	157,737	1000	15,514	1,345.00																																															
2017	2017-660001256	GIBSON, JAMES K	5	156,192	1000	15,033	1,226.00																																															
2016	2016-660001256	GIBSON, JAMES K	5	152,418	1000	14,566	1,242.00																																															
2015	2015-660001256	GIBSON, JAMES K	5	147,773	1000	14,113	1,192.00																																															
2014	2014-660001256	GIBSON, JAMES K	5	151,989	1000	13,673	1,173.00																																															
2013	2013-660001256	GIBSON, JAMES K	5	132,880	1000	13,246	1,154.00																																															



Rogers

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Date 04/17/2026
 Time 07:06:34
 Page 2

Lot Data	
Lot Size	-
Lot Count	
Units Buildable	
Non-Ag Acres	0
Topography	
Street Access	
Utilities	
Amenities	LAND QUALITY
Method	
Base Lot Value	
Factor Value	
Adjustments	
Lot Value	



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Residential Data	
Type	1 Single Family Residence
Condition	3 - Average
Quality	2.5 - Fair
Architecture	TRAD TRADITIONAL
Style	100% 1 1/2 Story Finished
Exterior Wall	100% Veneer, Stone
Base/Total Area	1,339 / 1,703
Style	100% 1 1/2 Story Finished
HVAC	100% Warmed & Cooled Air
Roof Cover	1 Composition Shingle
Area on Slab	1,339
Fixture/RghIn	11 /
Bed/F/H Bath	3 / 2.0 /
Basement Area	
Garage Type	658 Attached Garage - Finished
Remodel	
Year/Eff Age	1980 / 35

GRM Approach	
GRM Code	
Gross Rent	0.00
Indicated Value	

Multiple Regression	
MRA Code	
Adjusted R	
Indicated Value	

Direct Comparables	
Selection Model	1 Res
Adjustment Model	A2 AO Test
Comparables	
Indicated Value	

Cost Approach				Manual : 01/2025			
Base Cost	101.16	Total Misc Impr	+ 12,649	Garage Cost	+ 21,438	Total RCN	= 244,561
Roofing Adj	+ 3.65	Depreciation (44%)	- 107,607	Lump Sums	+ 0	RCNLD	= 136,954
Subfloor Adj	+ -0.96	Lot Value	+ 136,954	Indicated Value	= 136,954	Value Per SqFt	80.42
Heat/Cool Adj	+ 11.47						
Plumbing Adj	+ 8.27						
Basement Adj	+ 0.00						
Adj Base Cost	= 123.59						
Total Area	x 1,703						
Adjusted Cost	= 210,474						

Value Reconciliation			
Selected Approach	Cost Approach		
Improvements	136,954		
Lot Value		80.42	Per SqFt
Indicated Value	136,954		
Agland Value	1,632		
Site Improvements	79,143		
Total Value	217,729	127.85	Total Value Per SqFt

Miscellaneous Improvements								
Code	Description	Sketch ID	Size	Year	Units	Unit Cost	Depr	Value
FPR1	FIREPLACE - RESIDENTIAL 1 STORY	0		1	1	5,095.98		5,096
PRCH	SLAB PORCH - COVERED	3345	17x12		204	23.55		4,804
PRCH	Slab Porch - Covered	152143	23x5		115	23.90		2,749



Rogers

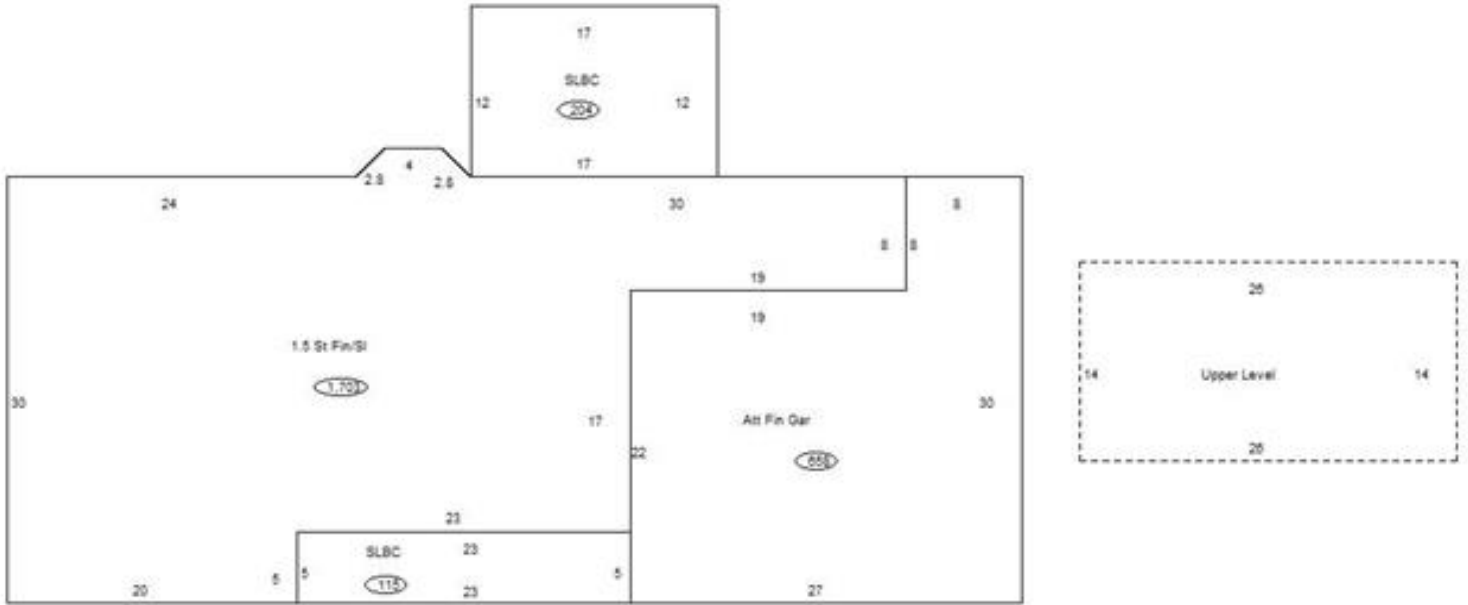
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Date 04/17/2026
 Time 07:06:34
 Page 3

Sketch Image

660001256



Sketch Vector Information

Sequence	Code	Type	Built Over	Scale	Section Label	Base Area	Multiplier	Total Area
1	R	5	Slab	10	1.5 St Fin/Sl	1,339	1.272	1,703
2	G	5	Slab	10	Att Fin Gar	658	1.000	658
3	M	PRCH		10	SLBC	204	1.000	204
4	U	^UL	Overhang	10	Upper Level	364	1.000	364
5	M	PRCH		10	SLBC	115	1.000	115
Total Building Area						1,339		1,703



Rogers

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Date 04/17/2026
Time 07:06:34
Page 4

660001256

Outbuildings/Site Improvements

Building Image	Code	Description	Dimensions	Floor	Roofing	Total Units
	EQSH	Equipment Shed	34x46x14	Concrete	Formed Metal	1,564
Qual	3	Cond 3	Year 2018	Eff Age 6		

Valuation Summary		Modifier Total	RCN	Depr (11% Phys/ % Func)	RCNLD
Base Cost (24.12 x 1,564)	37,724		37,724	4,150	33,574

LNT0	Lean To - Attached	12x46x10	Concrete	Formed Metal	552
Qual	2	Cond 3	Year 2018	Eff Age 6	

Valuation Summary		Modifier Total	RCN	Depr (37% Phys/ % Func)	RCNLD
Base Cost (11.68 x 552)	6,447		6,447	2,385	4,062

UTIL	Utility Building	38x60x10	Concrete	Formed Metal	2,280
Qual	4	Cond 2.5	Year 2000	Eff Age 23	

Valuation Summary		Modifier Total	RCN	Depr (52% Phys/ % Func)	RCNLD
Base Cost (31.02 x 2,280)	70,726		70,726	36,778	33,948

PATC	Patio - Covered	8x12x8	Concrete	Formed Metal	96
Qual	3	Cond 3	Year 2000	Eff Age 20	

Valuation Summary		Modifier Total	RCN	Depr (65% Phys/ % Func)	RCNLD
Base Cost (19.09 x 96)	1,833		1,833	1,191	642

EQSH	Equipment Shed	30x30x14	Dirt	Galvanized Metal	900
Qual	2	Cond 3	Year 1990	Eff Age 27	

Valuation Summary		Modifier Total	RCN	Depr (55% Phys/ % Func)	RCNLD
Base Cost (17.08 x 900)	15,372		15,372	8,455	6,917



Rogers

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Date 04/17/2026
Time 07:06:34
Page 5

Agland Inventory

660001256

Soi	Description	Land Use	LPI	Adj Type	Adj Code	Acres	Use/Acre	Mkt/Acre	Use Value	Market Value
DNB	DENNIS SILT LOAM 1-3% SLO	TMBR	80		0	2.000	144	144	288	288
TMBR Totals						2.000			288	288
DBC	DENNIS-BATES COMPLEX 2-5%	IMP PST	60		0	8.000	168	168	1,344	1,344
IMP PST Totals						8.000			1,344	1,344
Total Agland						10.000			1,632	1,632