




Rogers

Assessment Property Record Card for Tax Year 2026

Data provided by LISA DELOZIER County Assessor

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Assessment Data					Primary Image																																																	
Account 660024534 Parcel ID 20N15E-29-4-00000-000-0000 Cadastral ID 29-20-15-00400 Property Type REAL - Real Property Property Class RR VI Area 3 Tax Area 20 - CATOOSA RURAL Name ID 346078 VIERHELLER, JAMES EDWARD LIFE ESTATE MEGAN VIERHELLER CLINES 5955 E 580 RD CATOOSA OK 74015-0000 Parcel Location Situs 29566 S 4090 RD Subdivision Lot/Block / Parcel Size 19 - Acres Sec/Twn/Rng 29 / 20 / 15 / 4 Neighborhood 2015 - UNPLATTED School District S002 - CATOOSA SCHOOLS					 <p>\\tsclient\C\Users\Randy Necessary\Pictures\101_0120\IMG_0105. 1/21/2022</p>																																																	
Legal Description Lat/Long: 36.18233445 -95.72758296																																																						
E2 NE SE LESS N 66' THEREOF					Building Permits <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																																								
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Exemptions					Sale History																																																	
Code	Type	Active	Maximum	Exemption	Bk/Pg	Grantor	Date	Price	Code																																													
H	Homestead	Yes	1,000	1,000	/	VIERHELLER, JAMES EDWARD	12/19/2024	0	4																																													
					1019/678	WILLIAMS, JACK H & MILDRED L	03/21/1996	100,000	No																																													
					1019/678	VIERHELLER, JAMES EDWARD	03/20/1996	0	4																																													
					1009/200	RUSH, SADIE WILLIAMS	11/30/1995	0	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>92.860</th> <th>Current Tax</th> </tr> </thead> <tbody> <tr> <td>Remove Cap</td> <td>0</td> <td>Land Value 226,437</td> <td>37,809</td> <td>11%</td> <td>4,159</td> <td>Assessed</td> <td>25,992</td> <td>2,413.62</td> </tr> <tr> <td>Year Frozen</td> <td>0</td> <td>Improvements 237,932</td> <td>198,486</td> <td> </td> <td>21,833</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>-93.00</td> </tr> <tr> <td>TIF Project ID</td> <td>0</td> <td>Total Value 464,369</td> <td>236,295</td> <td> </td> <td>25,992</td> <td>Total Taxable</td> <td>24,992</td> <td>2,321.00</td> </tr> </tbody> </table>					Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	92.860	Current Tax	Remove Cap	0	Land Value 226,437	37,809	11%	4,159	Assessed	25,992	2,413.62	Year Frozen	0	Improvements 237,932	198,486		21,833	Penalty	0		Uncapped Value	0	Mobile Home 0	0		0	Exemption	1,000	-93.00	TIF Project ID	0	Total Value 464,369	236,295		25,992	Total Taxable	24,992	2,321.00
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Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax																																															
2025	2025-660024534	VIERHELLER, JAMES EDWARD	20	438,577	1000	24,235	2,250.00																																															
2024	2024-660024534	VIERHELLER, JAMES EDWARD	20	445,990	1000	23,500	2,126.00																																															
2023	2023-660024534	VIERHELLER, JAMES EDWARD	20	216,245	1000	22,787	1,978.00																																															
2022	2022-660024534	VIERHELLER, JAMES EDWARD	20	211,245	1000	22,237	1,936.00																																															
2021	2021-660024534	VIERHELLER, JAMES EDWARD	20	229,837	1000	22,672	1,995.00																																															
2020	2020-660024534	VIERHELLER, JAMES EDWARD	20	228,733	1000	21,983	1,945.00																																															
2019	2019-660024534	VIERHELLER, JAMES EDWARD	20	216,970	1000	21,313	1,909.00																																															
2018	2018-660024534	VIERHELLER, JAMES EDWARD	20	225,087	1000	20,664	1,839.00																																															
2017	2017-660024534	VIERHELLER, JAMES EDWARD	20	210,148	1000	20,033	1,809.00																																															
2016	2016-660024534	VIERHELLER, JAMES EDWARD	20	204,325	1000	19,420	1,727.00																																															
2015	2015-660024534	VIERHELLER, JAMES EDWARD	20	199,679	1000	18,825	1,683.00																																															
2014	2014-660024534	VIERHELLER, JAMES EDWARD	20	206,380	1000	18,248	1,651.00																																															
2013	2013-660024534	VIERHELLER, JAMES EDWARD	20	198,954	1000	17,687	1,583.00																																															




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Lot Data	Square-Foot - NBHD 2015 #1	Primary Image
Lot Size Lot Count Units Buildable 1 Non-Ag Acres 18.8931 Topography Street Access Utilities Amenities LAND QUALITY 0 FLOOD ZONE 0 Method Square-Foot Base Lot Value 822,985.00 x .28 = 226,437 Factor Value Adjustments 1.0000 Lot Value 226,437		 <p>\\tsclient\C\Users\Randy Necessary\Pictures\101_0120\IMG_0105. 1/21/2022</p>

Residential Data	
Type	1 Single Family Residence
Condition	3 - Average
Quality	3.5 - Average
Architecture	TRAD TRADITIONAL
Style	50% Two Story 50% One Story
Exterior Wall	100% Frame, Siding, Vinyl
Base/Total Area	2,016 / 2,688
Style	50% Two Story - 50% One Story
HVAC	100% Warmed & Cooled Air
Roof Cover	1 Composition Shingle
Area on Slab	0
Fixture/RghIn	8 /
Bed/F/H Bath	3 / 2.0 /
Basement Area	1,344 Total
Garage Type	924 Carport - Gable Roof
Remodel	
Year/Eff Age	1964 / 47

GRM Approach
GRM Code Gross Rent 0.00 Indicated Value

Multiple Regression
MRA Code 1 Test Adusted R 0.8445 Indicated Value 376,716 140.15 Per SqFt

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

Cost Approach				Manual : 01/2025			
Base Cost	91.01	Total Misc Impr	+ 19,789	Roofing Adj	+ 3.94	Garage Cost	+ 11,920
Subfloor Adj	+ 0.00	Total RCN	= 371,795	Heat/Cool Adj	+ 14.47	Depreciation (52%)	- 193,333
Plumbing Adj	+ 4.90	Lump Sums	+ 8,859	Basement Adj	+ 12.20	RCNLD	= 187,321
Adj Base Cost	= 126.52	Lot Value	+ 226,437	Total Area	x 2,688	Indicated Value	= 413,758
		Value Per SqFt	153.93	Adjusted Cost	= 340,086		

Value Reconciliation
Selected Approach Cost Approach Improvements 187,321 Lot Value 226,437 Indicated Value 413,758 153.93 Per SqFt Agland Value Site Improvements 50,611 Total Value 464,369 172.76 Total Value Per SqFt

Miscellaneous Improvements								
Code	Description	Sketch ID	Size	Year	Units	Unit Cost	Depr	Value
SHLT	STORM SHELTER	0		1 2013	1	0.00		
PRCH	SLAB PORCH - COVERED	59874	42x10		420	28.09		11,798
PRCH	SLAB PORCH - COVERED	59876	28x10		280	28.54		7,991
BALW	BALCONY - WOOD	59877	28x10		280	31.64		8,859



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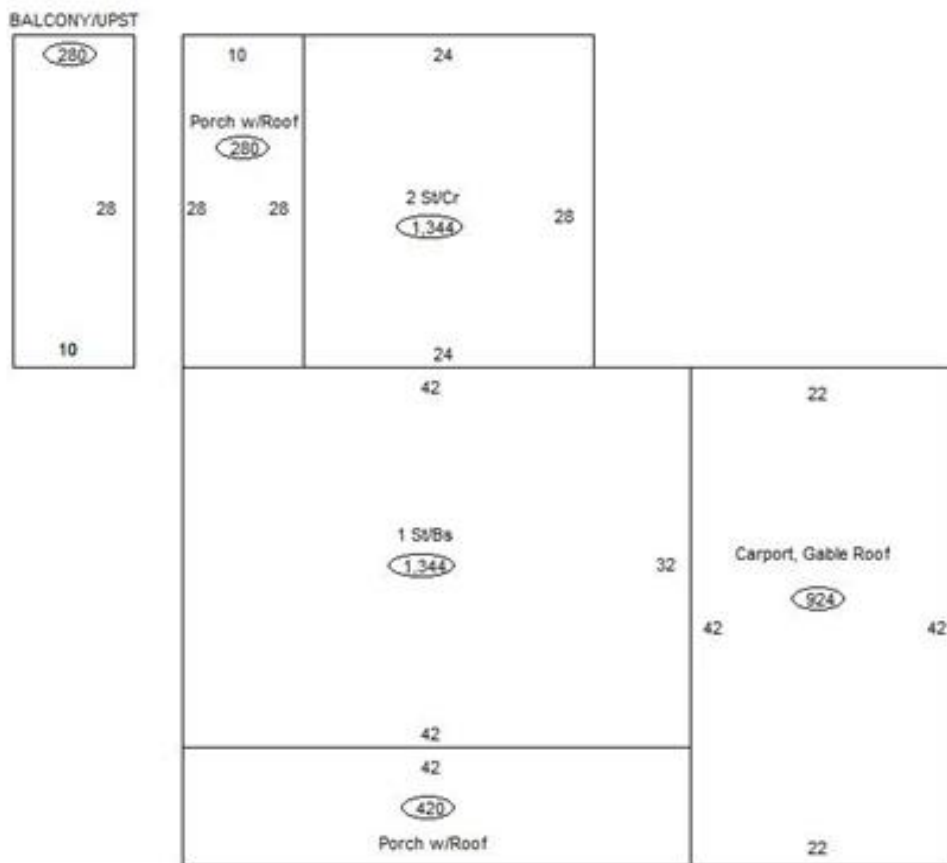
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Sketch Image

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Sketch Vector Information

Sequence	Code	Type	Built Over	Scale	Section Label	Base Area	Multiplier	Total Area
1	M	PRCH		13	SLBC	420	1.000	420
2	G	3		13	Carport, Gable Roof	924	1.000	924
3	M	PRCH		13	SLBC	280	1.000	280
4	M	BALW		13	Balcony	280	1.000	280
5	R	1	Basement	13	1 St/Bs	1,344	1.000	1,344
6	R	2	Crawl	13	2 St/Cr	672	2.000	1,344
Total Building Area						2,016		2,688



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Outbuildings/Site Improvements

Building Image	Code	Description	Dimensions	Floor	Roofing	Total Units
	BNGP	Barn - General Purpose	40x64x10	Dirt	Formed Metal	2,560
Qual	3	Cond 3	Year 2021	Eff Age	4	

Valuation Summary		Modifier Total	RCN	Depr (7% Phys/ % Func)	RCNLD
Base Cost (19.65 x 2,560)	50,304		50,304	3,521	46,783

	PCPT	Carport - Portable	18x40x12	Dirt	Formed Metal	720
Qual	3	Cond 3	Year 2021	Eff Age	4	

Valuation Summary		Modifier Total	RCN	Depr (15% Phys/ % Func)	RCNLD
Base Cost (5.03 x 720)	3,622		3,622	543	3,079

	LOAF	Loafing Shed	10x26x6	Dirt	Formed Metal	260
Qual	3	Cond 3	Year 2000	Eff Age	20	

Valuation Summary		Modifier Total	RCN	Depr (59% Phys/ % Func)	RCNLD
Base Cost (7.03 x 260)	1,828		1,828	1,079	749