LEGALS

IN THE DISTRICT COURT OF DELAWARE COUNTY STATE OF OKLAHOMA

BOKF, N.A. DBA BANK OF OKLAHOMA
Plaintiff,

vs.

JEFFERY A HENDRIX
Defendant.

No. CS-26-233
NOTICE BY PUBLICATION

JEFFERY A HENDRIX you are hereby noticed that you have been sued by BOKF, N.A. DBA BANK OF OKLAHOMA and you must answer plaintiff's petition on or before the 12th day of August, 2026 or a money judgment in the amount of $345.50 plus interest will be rendered accordingly.

Dated this day June 15, 2026

By: /s/ Ashlynn Roberson
DEPUTY COURT CLERK
FOR DELAWARE COUNTY
DISTRICT COURT CLERK
KARMA SAPP

APPROVED:
/s/ Hugh H. Fudge
Hugh H. Fudge OBA# 20487
Robinson, Hoover & Fudge, PLLC
726 W. Sheridan Ave., Suite 200
Oklahoma City, OK 73102
(405)232-6464
(405)232-6363 fax
lawmail@rhfok.com

(Published in the Delaware County Journal July 1, 8, and 15, 2026)
LPXLP

DISTRICT COURT OF DELAWARE COUNTY STATE OF OKLAHOMA

IN RE: The name of: Cindy Ann Dowell

CV-2026-88
NOTICE OF HEARING ON CHANGE ON PETITION TO CHANGE NAME

TO: All interested parties.

Take notice that Cindy Ann Dowell has petitioned to change his/her name to Cindy Ann Dowell.

A Hearing on said petition is set for 2:30 o'clock P.M. on the 13 day of July, 2026, before Judge Lelecas at 2:30 o'clock in his/her courtroom in the Delaware County Courthouse. Should you know of some reason why this change of name should not be allowed you must file a written protest in the above styled and numbered cause prior to the above date with the Clerk of this Court. Should you fail to do so, the petition for change of name will be granted as prayed.

COURT CLERK
/s/ R. Karleskint
By: DEPUTY

APPROVED:
/s/ Cindy Ann Dowell

(Published in the Delaware County Journal July 1, 2026)
LPXLP

S.A.& I. 301(1985)

NOTICE TO SELL COUNTY PROPERTY
(Acquired at Resale)

Notice is hereby given Pursuant to the receipt of bid, that I, TREASA EARP County Treasurer of Delaware County, Oklahoma, will on the 14TH day of JULY, 2026, beginning at 9:00 a.m. at my office in the Courthouse at Jay, Oklahoma, sell separately the hereinafter described tracts, parcels, or lots, of land, all situated in Delaware County, Oklahoma, and heretofore acquired by said County at Resale. Following the description of each property separately offered for sale is the name of the bidder and the amount bid, as follows:

DESCRIPTION
FLINT RIDGE 1 AMENDED LOT 31 BLOCK 1 BEAR LAKE AREA (11915)

FLINT RIDGE 1 AMENDED LOT 85 BLOCK 9 PINE RIDGE AREA (10945)

BERRY HILL AREA FLINT RIDGE 4 BLOCK 17 LOT 25 (10519)

BERRY HILL AREA FLINT RIDGE 4 BLOCK 17 LOT 46 (10498)

FLINT RIDGE RV PK 2 LOT 141 (10163)

FLINT RIDGE 1 AMENDED LOT 108 BLOCK 9 PINE RIDGE AREA (10922)

BIDDER
OAK ZARK HOLDINGS LLC

AMOUNT BID
$600.00

The said properties will be separately sold to the highest competitive bidder, for cash in hand, or to the original bidder at the amount bid if there be no higher price offered, subject to the approval of the Board of County Commissioners in its discretion.

The apportioned cost of advertisement and other expense incident to said sale shall be paid by the purchaser, in addition to the amount bid upon said properties.

Witness my hand this 17TH day of JUNE, 2026

TREASA EARP
County Treasurer

**Statute requires three(3) consecutive weekly publications preceding the sale.

(Published in the Delaware County Journal June 24, July 1 and 8, 2026)
LPXLP

TOWN OF WEST SILOAM SPRINGS, OKLAHOMA.
ORDINANCE NO. 2026-06-01

AN ORDINANCE LEVYING AND ASSESSING AN EXCISE TAX EQUAL TO THE PREVAILING SALES TAX RATE LEVIED BY THE TOWN OF WEST SILOAM SPRINGS, OKLAHOMA, ON THE PURCHASE PRICE UPON THE STORAGE, USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY PURCHASED OUTSIDE THE STATE OF OKLAHOMA AND BROUGHT INTO THE TOWN OF WEST SILOAM SPRINGS, OKLAHOMA; PROVIDING FOR THE AUTOMATIC CHANGE IN USE TAX RATE UPON CHANGE IN THE PREVAILING SALES TAX RATE; PROVIDING EXEMPTIONS THERETO; SPECIFYING WHEN SUCH TAXES ARE PAYABLE; PROVIDING SUCH TAXES CONSTITUTE SUPERIOR CLAIMS; PROVIDING COLLECTION OF TAX BY RETAILER OR VENDOR; PROVIDING FOR COLLECTION OF TAX BY RETAILER OR VENDOR NOT MAINTAINING PLACE OF BUSINESS WITHIN STATE OR BOTH WITHIN AND WITHOUT STATE; PROVIDING FOR REVOKING PERMITS; ESTABLISHING REMUNERATIVE DEDUCTIONS ALLOWED VENDORS OR RETAILERS OF OTHER STATES; PROVIDING INTEREST AND PENALTIES FOR DELINQUENT PAYMENT OF TAXES; PROVIDING FOR WAIVER OF INTEREST AND PENALTIES; PROVIDING FOR SUBMISSION OF CLAIM FOR REFUND OF ERRONEOUS PAYMENTS; PROVIDING PENALTIES FOR FRAUDULENT RETURNS; PROVIDING THAT RECORDS SHALL BE CONFIDENTIAL AND PRIVILEGED; PROVIDING THAT TAXES COLLECTED HEREUNDER SHALL BE CUMULATIVE; PROVIDING FOR SEVERABILITY OF THE SECTIONS OF THIS ORDINANCE; DEFINING TERMS; DEFINING TAX COLLECTOR; ESTABLISHING CLASSIFICATION OF TAX PAYERS; RATIFYING SUBSISTING STATE PERMITS; ESTABLISHING PURPOSES FOR WHICH REVENUES COLLECTED HEREUNDER SHALL BE EXPENDED; ESTABLISHING CITATION OF THE ORDINANCE; ESTABLISHING THE EFFECTIVE DATE OF THE ORDINANCE; PROVIDING FOR REPEAL AND SUPERSEDANCE OF PRIOR ORDINANCES; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF WEST SILOAM SPRINGS, OKLAHOMA:

SECTION 1. TITLE. This subchapter shall be known and may be cited as the "Town of West Siloam Springs Use Tax Ordinance" and shall be codified in Title 3 of the Town's Code of Ordinances. Section 1 of this subchapter shall be numbered as section 34.030 of the Code, section 2 of this subchapter shall be numbered as section 34.031 of the Code, and subsequent sections shall be numbered accordingly.

SECTION 2. REPEALER AND SUPERSEDANCE OF PRIOR ORDINANCES. Upon the effective date of this Ordinance, this Ordinance shall supersede and replace in all respects any prior ordinance(s) and/or resolution(s) of the Town levying a use tax in the manner set forth in Section 3 of this Ordinance.

SECTION 3. EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION OF INTANGIBLE PERSONAL PROPERTY LEVIED. There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the municipality tangible personal property purchased or brought into this municipality, an excise tax on the storage, use or other consuming within the municipality of such property at the rate equal to the prevailing total of all sales taxes levied by the municipality on the purchase price of such property. Such tax shall be paid by every person storing, using or otherwise consuming, within the municipality, tangible personal property purchased or brought into the municipality. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the municipality and shall be assessed to only property purchased outside Oklahoma; provided, that the tax levied herein shall not be levied against tangible personal property intended solely for use outside the municipality, but which is stored within the municipality pending shipment outside the municipality or which is temporarily retained in the municipality for the purpose of fabrication, repair, testing, alteration, maintenance or other service. Any person liable for payment of the tax authorized herein, may deduct from such tax any local or municipal sales tax previously paid on such goods or services; provided, that the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the municipality had been levied on the sale of such goods or services.

SECTION 4. AUTOMATIC CHANGE IN USE TAX RATE UPON CHANGE IN SALES TAX RATE. The rate of excise tax levied pursuant to this Ordinance shall automatically adjust to match the prevailing sales tax rate levied by the municipality, such change in use tax rate to be effective on the date the change in the prevailing sales tax rate takes effect, and such change in use tax rate not requiring further approval of the governing body of the municipality.

SECTION 5. EXEMPTIONS. The provisions of this Ordinance shall not apply:

(a) In respect to the use of any article of tangible personal property brought into the municipality by a nonresident individual, visiting in this municipality, for his or her personal use or enjoyment, while within the municipality;

(b) In respect to the use of tangible personal property purchased for resale before being used;

(c) In respect to the use of any article of tangible personal property on which a tax, equal to or in excess of that levied by both the Oklahoma Use Tax Code and the Town of West Siloam Springs Use Tax Ordinance, has been paid by the person using such tangible personal property in the municipality, whether such tax was levied under the laws of Oklahoma or some other state or municipality of the United States. If any article of tangible personal property has already been subjected to a tax by Oklahoma or any other state or municipality in respect to its sale or use, in an amount less than the tax imposed by both the Oklahoma Use Tax Code and the Town of West Siloam Springs Use Tax Ordinance, the provisions of this Ordinance shall also apply to it by a rate measured by the difference only between the rate provided by both the Oklahoma Use Tax Code and the Town of West Siloam Springs Use Tax Ordinance, and the rate by which the previous tax upon the sale or use was computed. Provided, that no credit shall be given for taxes paid in another state or municipality, if that state or municipality does not grant like credit for taxes paid in Oklahoma and the municipality;

(d) In respect to the use of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in the municipality, and machinery and equipment purchased and used by persons for the operation of manufacturing plants already established in the municipality. Provided, this exemption shall not apply unless such machinery and equipment is incorporated into, and is directly used in, the process of manufacturing property subject to taxation under the Sales Tax Code of the municipality. The term "manufacturing plants" shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such;

(e) In respect to the use of tangible personal property now specifically exempted from taxation under the Sales Tax Code of the municipality;

(f) In respect to the use of any article of tangible personal property brought into the municipality by an individual with intent to become a resident of this municipality where such personal property is for such individual's personal use or enjoyment;

(g) In respect to the use of any article of tangible personal property used or to be used by commercial airlines or railroads;

(h) In respect to livestock purchased outside Oklahoma and brought into this municipality for feeding or breeding purposes, and which is later resold;

(i) In respect to the use of rail transportation cars to haul coal to coal-fired plants located in this municipality which generate electric power.

SECTION 6. TIME WHEN DUE-RETURNS - PAYMENT. The tax levied by this Ordinance is due and payable at the time and in the manner and form prescribed for payment of the State Use Code of the State of Oklahoma.

SECTION 7. TAX CONSTITUTES DEBT. Such taxes, penalty, and interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors, and may be collected by suit as any other debt.

SECTION 8. COLLECTION OF TAX BY RETAILER OR VENDOR. Every retailer or vendor maintaining places of business both within and without the State of Oklahoma, and making sales of tangible personal property from a place of business outside this state for use in this municipality shall at the time of making such sales collect the use tax levied by this Ordinance from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the Tax Commission, if the Tax Commission shall, by regulation, require such receipt. Each retailer or vendor shall list with the Tax Commission the name and address of all its agents operating in this municipality and location of any and all distribution or sales houses or offices or other places of business in this Town.

SECTION 9. COLLECTION OF TAX BY RETAILER OR VENDOR NOT MAINTAINING A PLACE OF BUSINESS WITHIN STATE OR BOTH WITHIN AND WITHOUT STATE-PERMITS. The Tax Commission may, in its discretion, upon application, authorize the collection of the tax herein levied by any retailer or vendor not maintaining a place of business within this state but who makes sales of tangible personal property for use in this municipality and by the out-of-state place of business of any retailer or vendor maintaining places of business both within and without Oklahoma and making sales of tangible personal property at such out-of-state place of business for use in this municipality. Such retailer or vendor may be issued without charge, a permit to collect such taxes, by the Tax Commission in such manner and subject to such regulations and agreements as it shall prescribe. When so authorized, it shall be the duty of such retailer or vendor to collect the tax upon all tangible personal property sold to his knowledge for use within this municipality. Such authority and permit may be cancelled when at any time the Tax Commission considers that such tax can more effectively be collected from the person using such property in this municipality. Provided, however, that in all instances where such sales are made or completed by delivery to the purchaser within this municipality by the retailer or vendor in such retailer's or vendor's vehicle, whether owned or leased (not by common carrier), such sales or transactions shall continue to be subject to applicable municipality sales tax at the point of delivery and the tax shall be collected and reported under taxpayer's sales tax permit number accordingly.

SECTION 10. REVOKING PERMITS. Whenever any retailer or vendor not maintaining a place of business in this state, or both within and without this state, and authorized to collect the tax herein levied, fails to comply with any of the provisions of this Ordinance or the Oklahoma Use Tax Code or any order, rules or regulations of the Tax Commission, the Tax Commission may, upon notice and hearing as provided for in 68 O.S. 2021, Section 1408, by order revoke the use tax permit, if any, issued to such retailer or vendor, and if any such retailer or vendor is a corporation authorized to do business in this state may, after notice and hearing above provided, cancel said corporation's license to do business in this state and shall issue a new license only when such corporation has complied with the obligations under this Ordinance, the Oklahoma Use Tax Code, or any order, rules or regulations of the Tax Commission,

SECTION 11. REMUNERATIVE DEDUCTIONS ALLOWED VENDORS OR RETAILERS OF OTHER STATES. Returns and remittances ofthe tax herein levied and collected shall be made to the Tax Commission at the time and in the manner, form and amount as prescribed for returns and remittances required by the Oklahoma Use Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said Code for the collection of State Use Taxes.

SECTION 12. INTEREST AND PENALTIES-DELINQUENCY. Section 217 of Title 68 O.S. 2021 is hereby adopted and made a part of this Ordinance, and interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this Ordinance. Provided that the failure or refusal of any retailer or vendor to make and transmit the reports and remittances of tax in the time and manner required by this Ordinance shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days, the retailer or vendor shall forfeit his claim to any discount allowed under this Ordinance.

SECTION 13. WAIVER OF INTEREST AND PENALTIES. The interest or penalty or any portion thereof accruing by reason of a retailer's or vendor's failure to pay the municipality tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the State Use Tax provided in 68 O.S. 2021, Section 220, and to accomplish the purposed of this section the applicable, provisions of said Section 220 are hereby adopted by reference and made a part of this Ordinance.

SECTION 14. ERRONEOUS PAYMENTS - CLAIM FOR REFUND. Refund of erroneous payment ofthe municipality use tax herein levied may be made to any taxpayer making such erroneous payment in the same manner and procedure, and under the same limitations of time, as provided for administration of the State Use Tax as set forth in 68 O.S. 2021, Section 227, and to accomplish the purpose of this section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Ordinance.

SECTION 15. FRAUDULENT RETURNS. In addition to all civil penalties provided by this Ordinance, the willful or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Ordinance shall be an offense, and upon conviction thereof the offending taxpayer shall be punished by a fine of not more than one hundred dollars ($100.00) and costs. Each day of noncompliance with this Ordinance shall constitute a separate offense.

SECTION 16. RECORDS CONFIDENTIAL. The confidential and privileged nature of the records and files concerning the administration of the municipality use tax is legislatively recognized and declared, and to protect the same the provisions of 68 O.S. 2021, Section 205, of the State Use Tax Code, and each sub-section thereof, is hereby adopted by reference and made fully effective and applicable to administration ofthe municipality use tax as is herein set forth in full.

SECTION 17. PROVISIONS CUMULATIVE. The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of the municipality's Ordinances.

SECTION 18. PROVISIONS SEVERABLE. The provisions hereof are hereby declared to be severable, and if any section, paragraph sentence or clause of this Ordinance is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other section, paragraph, sentence or clause hereof.

SECTION 19. DEFINITIONS. The definitions of words, terms and phrases contained the Oklahoma Use Tax Code, 68 O.S. 2021, Section 1401, are hereby adopted by reference and made a part of this Ordinance. In addition thereto, the following words and terms shall be defined as follows

(a) "Town" or "municipality" shall mean The Town of West Siloam Springs, Oklahoma.

(b) "transaction" shall mean sale.

SECTION 20. TAX COLLECTOR DEFINED. The term "tax collector" as used herein means the department of the municipality government or the official agency of the state, duly designated according to law or contract authorized by law, to administer the collection of the tax herein levied.

SECTION 21. CLASSIFICATION OF TAXPAYERS. For the purpose of this Ordinance, the classification of taxpayers hereunder shall be as prescribed by state law for purposes of the Oklahoma Use Tax Code.

SECTION 22. SUBSISTING STATE PERMITS. All valid and subsisting permits to do business issued by the Tax Commission pursuant to the Oklahoma Use Tax Code are for the purpose of this Ordinance hereby ratified, confirmed and adopted in lieu of any requirement for an additional municipality permit for the same purpose.

SECTION 23. PURPOSES OF REVENUES. It is hereby declared to be the purpose of this Ordinance to provide revenues for the support of the functions of the municipal government of the Town, and any and all revenues derived hereunder may be expended by the governing body of the Town for any purpose for which funds may be lawfully expended as authorized.

SECTION 24. EMERGENCY CLAUSE. It is immediately necessary for the preservation of the public health, peace and safety of The Town of West Siloam Springs, Oklahoma and the inhabitants thereof that said additional excise tax be levied for the purposes set out herein and that provisions of this Ordinance become operative immediately and that an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect immediately from and after its passage, approval, and publication as provided by law.

[Remainder of Page
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PASSED AND APPROVED at the REGULAR MEETING of the BOARD OF TRUSTEES for the TOWN OF WEST SILOAM SPRINGS on this 15th day of June, 2026.

THE TOWN OF WEST SILOAM SPRINGS, OKLAHOMA
/s/ Scott Wilkerson
Scott Wilkerson, Mayor

ATTEST:
/s/ Laura Poteet
Laura Poteet, Town Clerk
[seal]

(Published in the Delaware County Journal July 1, 2026)
LPXLP

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AUCTION

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