

**2010  
ANNUAL EDUCATIONAL  
CONFERENCE**

**INTRO  
SESSIONS**

# **AG USE VALUE**



# Agricultural Use Value

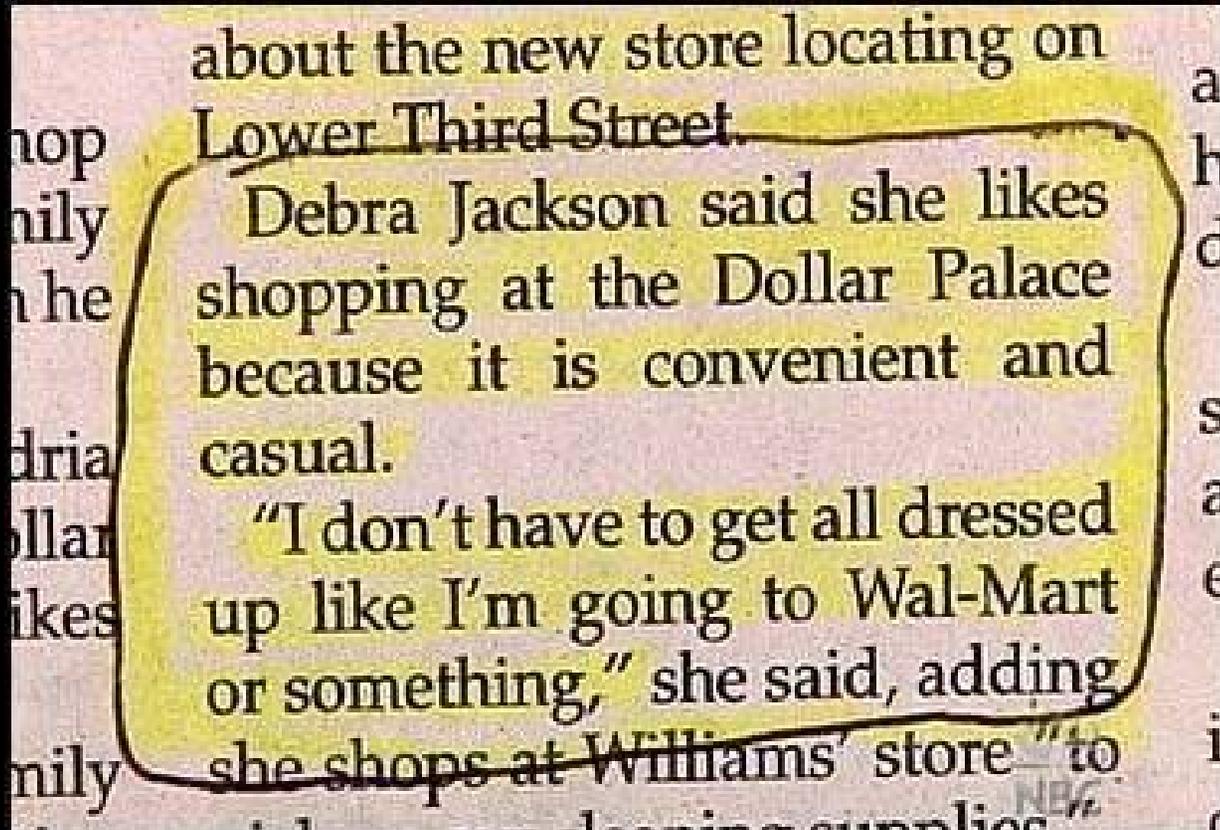
Joe Hapgood, CAE

# What Is Agricultural Use Value?

- A System of Valuation That Gives Preferential Property Tax Treatment For Agricultural Land

# “Casual Presentation”

- HOW CASUAL?



- As Casual As Shopping At The “Dollar Palace!!!”

# Why Do We Have It?

- Substantial Public Interest in Protecting Farmers & Agricultural Industry in Our Country
- Has Translated Into Modified Valuation Approaches for Ag. Land for Property Tax Purposes Across the U.S.

# National Agricultural Statistics

- 60% of Private Land in 48 Contiguous States is in Farms and Ranches
- On Average, 75% of All ASSETS in a Farm are Land

## BUT

- Agricultural Real Estate Represents Only 5% of all Real Estate Value In U.S.
- Agricultural Real Estate Represent Only 3% of Total Real Property Taxes In U.S.

# Agricultural Statistics

- So, There's a Lot of Agricultural Land In U.S.
- But, Ag. Land Does Not Represent a Large Amount of the Total Value of Real Estate, or Property Taxes
- From a Public Policy Standpoint, Then It's Easy to Give Property Tax Breaks To This Group of Taxpayers

# Agricultural Use Value Across U.S.

- All 50 States Have Some Form of Agricultural Property Tax Relief Programs
- Two Broad Categories:
  - Differential Assessment (Use Value Rather Than Market Value- This Is What Oklahoma Has)
  - “Circuit Breaker” (State Income Tax Credits to Offset Local Property Tax Bills When They Exceed a Certain Percentage of Household Income)

# 2010 Oklahoma Agricultural Statistics

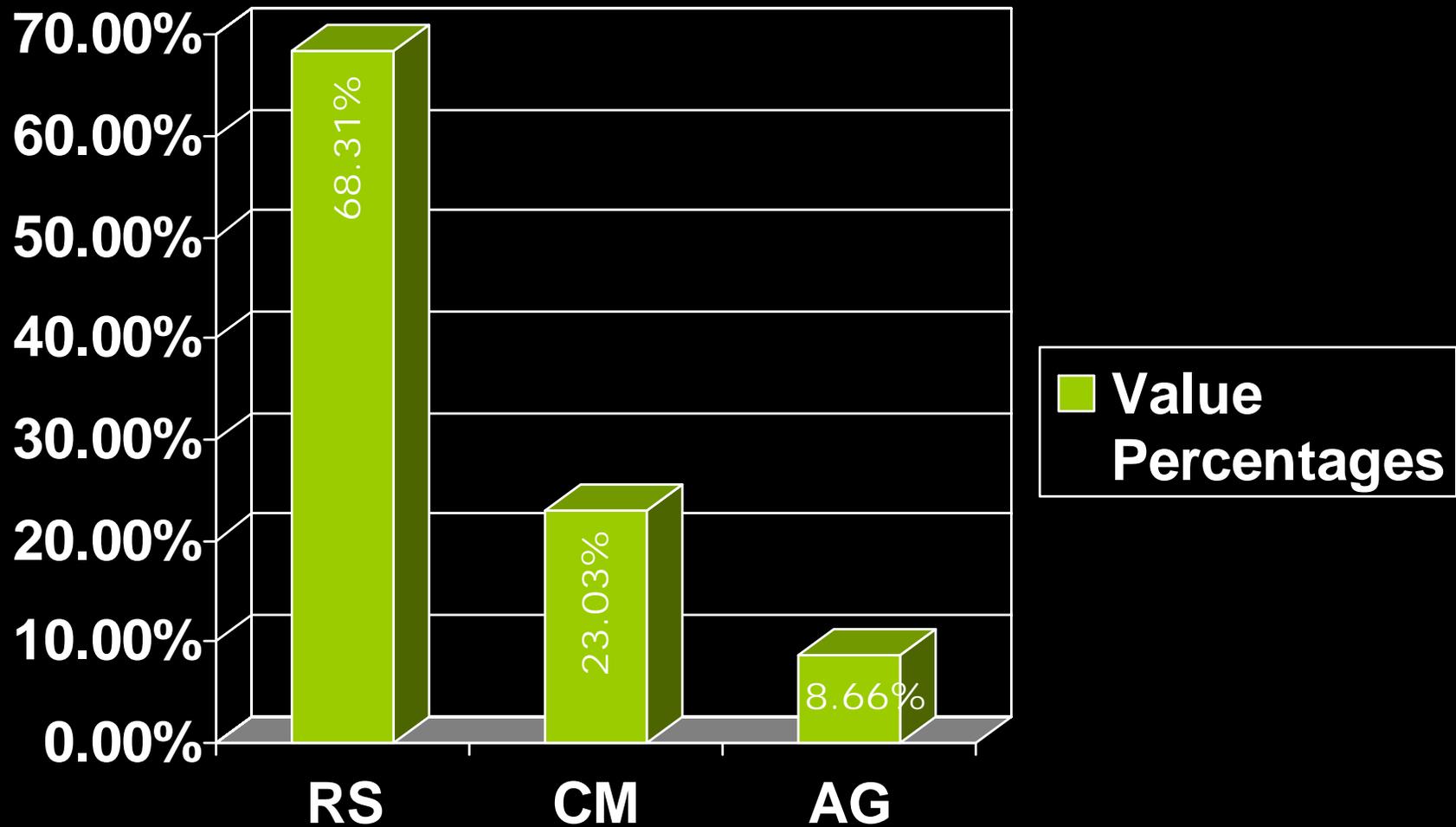
## ● Value:

- Residential \$12.945 Billion
- Commercial \$4.350 Billion
- **Agricultural \$1.579 Billion**
- Total \$18.874 Billion

## ● Value As Reflected By Percentage:

- Residential 68.58%
- Commercial 23.05%
- **Agricultural 8.37%**

# Values As Percentage of Total:



# 2008 Oklahoma Agricultural Statistics

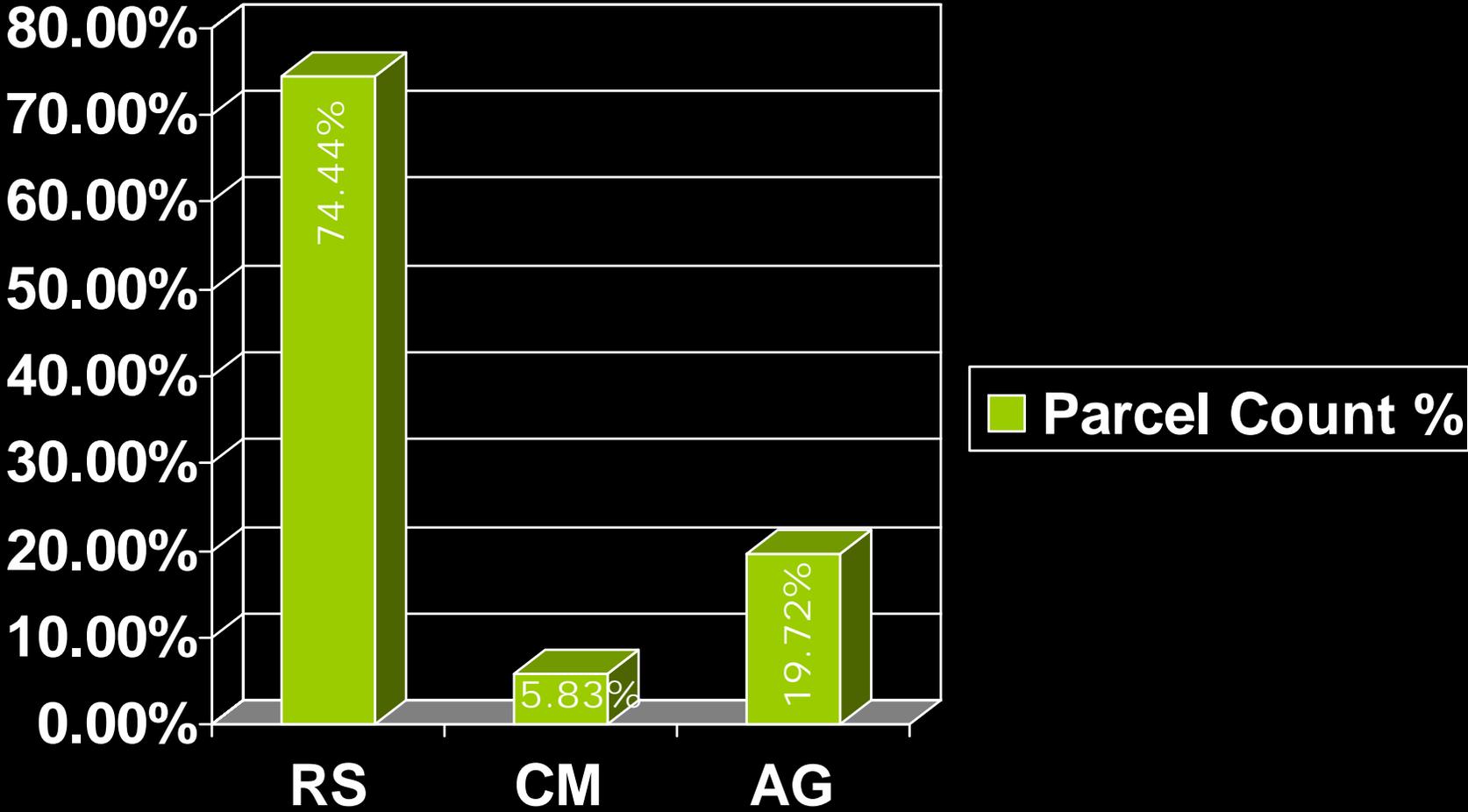
## ● Parcel Counts:

■ Residential	1,582,444
■ Commercial	124,033
■ <b>Agricultural</b>	<b>419,289</b>
■ Total	2,125,766

## ● Parcel Counts Reflected As Percentages:

■ Residential	74.44%
■ Commercial	5.83%
■ <b>Agricultural</b>	<b>19.72%</b>

# Parcel Counts As Percentage of Total:



# Oklahoma Ag. Use Value History

- Poulos Court Cases (1975 and 1976) Influenced Use Value Methodology
- 1976: SBOE Initiated Detailed Methodology For Residential, Commercial & Agricultural Use Value
- SBOE Adopted Current Agricultural Use Value Methodology on July 21, 1981. Included Definition and Classification of Land Uses.

# Foundation of “Use Value”

- Foundation of Use Value is Assessment of Real Property at its Highest and Best Use for which the Property was Actually Used, or was Previously Classified for Use During the Calendar Year Prior to the Current January 1 Assessment Date. No Speculation Value is to be Considered.

# Basic Subclasses of Ag. Land:

- The Four Authorized SBOE Land Use Classifications Developed in 1981 Are:
  - Cropland
  - “Tame” or Improved Pasture
  - Native Pasture Land
  - Timber Land and Other Unimproved Land
- No Other Land Use Classifications are Authorized

# Agricultural Land Valuation Statute:

- The Techniques and Definitions Were Codified Into Statute in 1982
  - **(What is Now Title 68 Section 2817)**
- Requirements Have Not Changed Since the 1981 SBOE Adoption.

# “Managed Timber”

- In 1987, SBOE Adopted Subclass Called “Managed Timber” But Was Repealed In 1990.



# Agricultural Use Value

- OTC Responsible for Annual Calculation of the Capitalization Rate Used for Producing New Calculations of Use Value When Counties Conduct Ag. Studies
- There Have Been Soil Symbol And Productivity Index Changes Since the Inception of Ag. Use Value, But Basic Methodology Unchanged

# Details & Mechanics

- CLGT Assessor Certification Class Unit VII
- Agricultural Land Valuation
- Provides Detailed Mechanics of Ag. Land Valuation Process
- Required For Advanced Accreditation

# Ag. Use Value Basics

- We'll Touch on Some of the Basics of Ag. Use Value in This Introductory Presentation



# Data Needed For Ag. Valuation:

- Number of Acres
- Use Type (Crop, Improved Pasture, Native Pasture, Timber/Unimproved)
- Soil Type / Productivity Index

# How Are \$ / Productivity Point Developed?

- An Ag. Study Was Done at Some Point in Your County (See CLGT Unit VII For Details on How Ag. Study is Done)
- These Ag. Studies Produced Dollars Per Productivity Point By Soil Type for Each of the Four Use Types
- Data Then Loaded In CAMA / Mapping Systems
- Produces Values Utilizing Oklahoma Agricultural Use Value Methodology

# CAMA Ag. Calculations

- Portion of CAMA Field Card With Agricultural Land Lines:

LAND	USE	DESC	ZONING	UNITS	TP	PRICE	-----	
1	HM10	RURAL HOMESITE	R1	1.00	AC	1000.00	C	1000.00
2	A04	BATES-CV FSL 2-5	NP	.54	AC	50.00	AG	2.44
3	A27	HECT-HARTS COMP	NP	.23	AC	35.00	AG	2.44
4	A39	TALI-COLL COMP 5	NP	29.55	AC	29.00	AG	2.44
5	A10	DENNIS LOAM 1-3%	NP	8.63	AC	79.00	AG	2.44
6	A04	BATES-CV FSL 2-5	TM	6.70	AC	50.00	AG	1.54
AC		77.94						
AC		77.94						

Soil Code

Soil Description

Use Type

Number of Acres

Productivity Index

\$/ Point For Use Type

# Ag. Use Value Calculations

- Using One Of The Land Lines From CAMA Print In Previous Slide:
- 29.55 Acres
- Native Pasture @ \$2.44 Per Productivity Point
- Productivity Index For Soil Type Is 29
- **Calculations:**
  - **$29.55 \times \$2.44 \times 29 = \$2,091$**

# Ag. Use Value Calculations

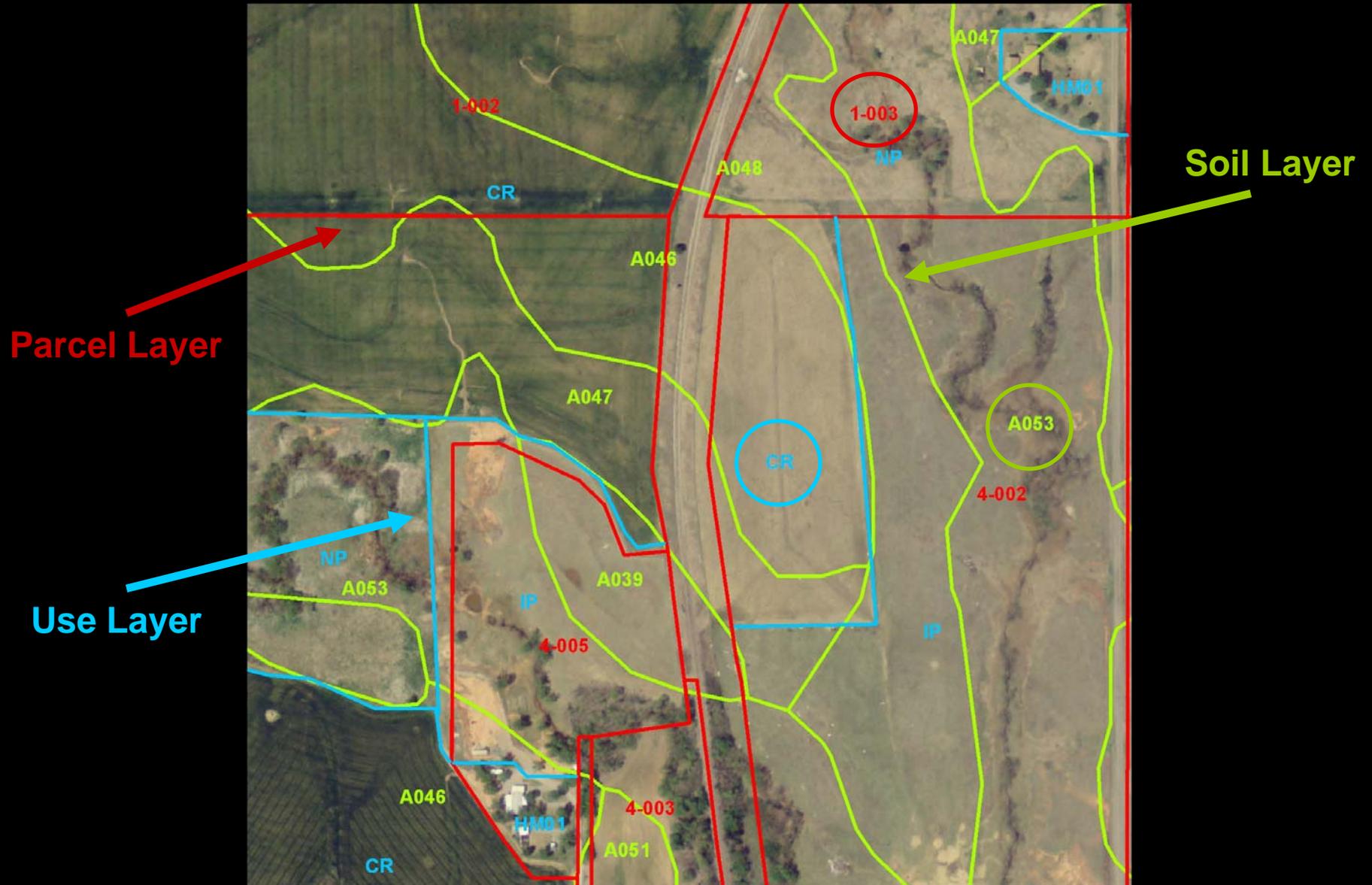
- In Valuation Example of Previous Slide, 29.55 Acres Is Valued at \$2,091
- Works Out to Approximately \$71 Per Acre
- “Use Value” Obviously Much Less Than “Actual Fair Cash Value”
- Anyone Know Where We Can Buy Ag. Land For \$71 / Acre????!!!

# Mapping Data To CAMA

- Soil Information, Acreages, and Land Use Can All be Transferred From MIMS and ArcView Mapping Software Into State CAMA program For Ag. Land Value Calculations



# Digital Layers From Mapping Software:



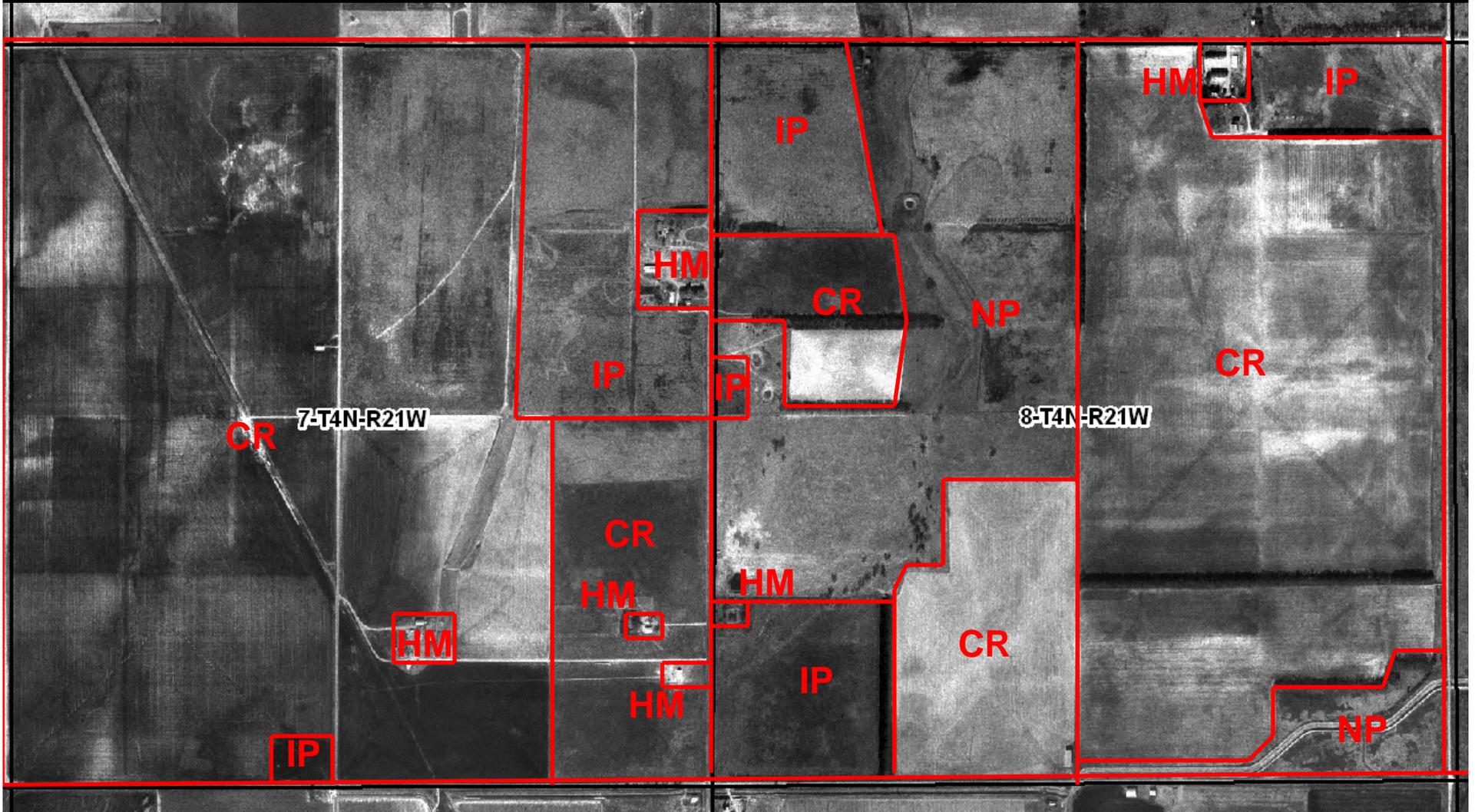
# Maintenance of Ag. Values

- Primary Maintenance Is Regular, Systematic Review of Land Use on Each Ag. Parcel
- It Would Be Possible to Conduct New Ag. Study for Calculation of New \$ / Productivity Point Utilizing Latest Capitalization Rate
- Although, No New Ag. Studies Have Been Implemented in the Counties Recently

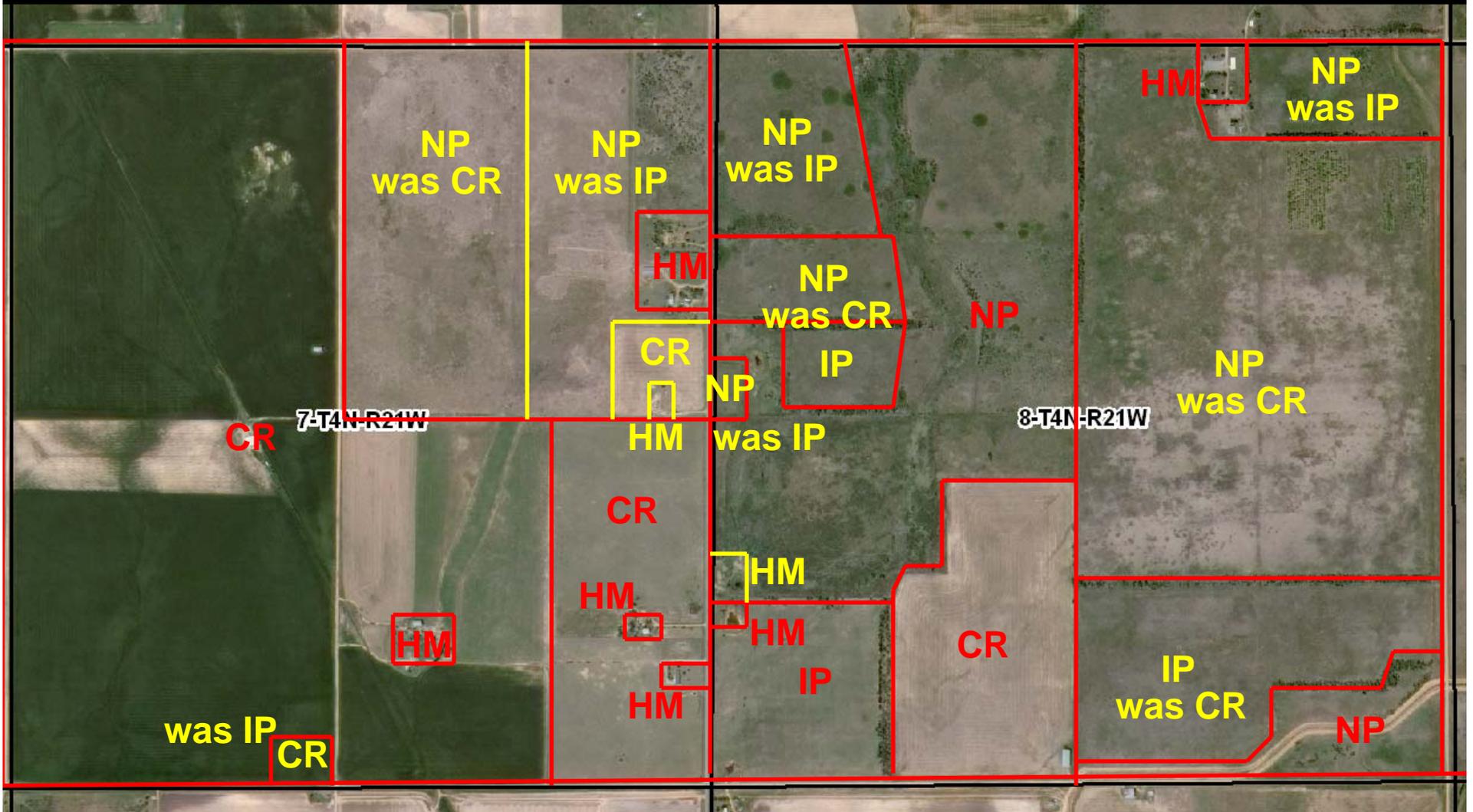
# Regular Review Of Land Use

- During the Visual Inspection Cycle, When All Property is Physically Inspected, Use of Ag. Land Should Be Reviewed While in the Field
- Done By Looking at Agricultural Land Lines on Field Card and Looking For Any Major Discrepancies (Ex. Change From Improved Pasture to Cropland, or Change in the Number of Acres in a Particular Use)
- Current Aerial Photos, and Mapping Software May Also Be Utilized in Review of Ag. Land Use

# 1995 USGS/State of Oklahoma “Leaf off” Aerial Photo



# 2010 FSA "Leaf on" Aerial Photo (with changes from 1995)



# Other Regular Ag. Maintenance:

- Updating Mapping Information When Splits or Combinations are Made.
- Regular Review of Actual Homesite Acreage Breakouts When Conducting Visual Inspections
  - **Adjust Homesite Acreages To Reflect Actual Land (and Structures) Utilized in Support of the Residence**

# Agricultural Improvements:

- How Do We Value Agricultural Improvements?

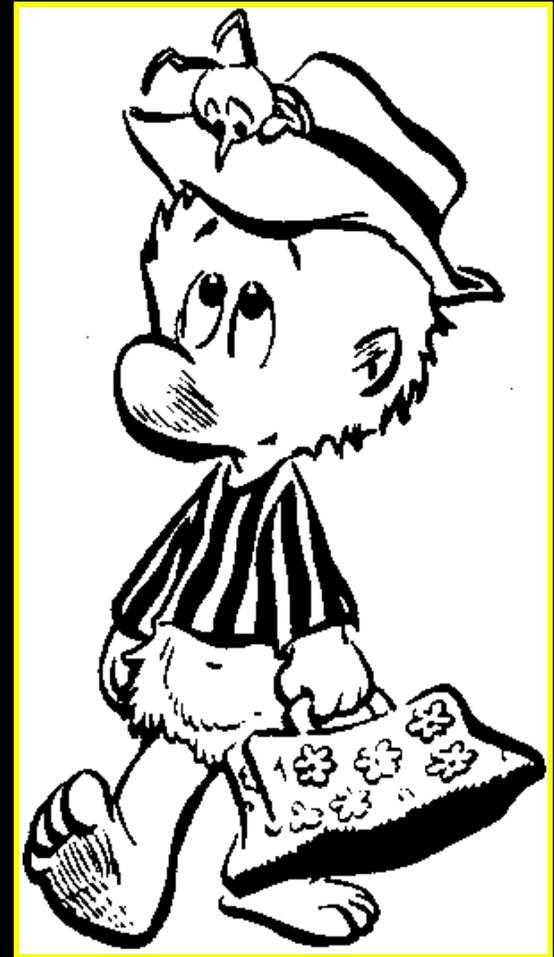


# Agricultural Improvements:

- To be Based on Cost Approach Using Marshall and Swift as a Guideline, Taking Depreciation and Obsolescence into Consideration, Along With Adjustments for Labor and Differences in the Area.
  - See 68 O.S. Section 2817(D)

# Conclusions:

- “The Certainty of Misery is Better Than the Misery of Uncertainty”
  - **Pogo Comic Strip**
- Questions??????????



# **ASSESSMENT ADMINISTRATION**

# 66th Oklahoma Tax Commission Educational Conference

## ASSESSMENT ADMINISTRATION

*Introductory/Overview Session*

**Cathy Gibson, CPM**

**August 11, 2010**

# Assessment Administration

## Ad Valorem History: (ad valorem = as to value)

- Oldest tax system. Dates back to ancient times
- 1889 counties were numbered 1<sup>st</sup> – 6<sup>th</sup> by territorial Governor George Steel.
- Later counties were given alpha letters.
- Organic Act of 1890 created township assessors.
- 1907: new state had 75 counties named for territorial leaders, eminent Americans or Indian tribes/leaders. Two more counties immediately after statehood
- Gov. Cruce appointed 77 county assessors in 1911. Elections were held 2 years later. (served 2-year terms until 1974 when 4-year terms began)

# Assessment Administration

## Time of abnormal prosperity 1907 to 1929

- Land available; opportunities; people with money came to make money; oil and gas wells across the state.
- Railroads, cities, \$ for public improvements.
- “Riches and fortunes which inevitably resulted were the wonder of the civilized world.”
- Government grew at all levels as did taxes.
- Attitude was this era or prosperity was permanent.

# Assessment Administration

## 1929: Stock Market Crash & The Great Depression

- Product prices declined far below cost to manufacture
- Banks failed
- Mortgage foreclosures multiplied
- Property tax collections decreased
- Delinquent tax sales increased
- But, the ad valorem tax rates remained stationary or increased
- Something had to be done to save the governmental structure from ruin. People were overtaxed and ready to follow a leader with a plan to fix this plight.

# Assessment Administration

## William “Alfalfa Bill” Murray’s observations:

- State government increased \$3,000,000 to \$30,000,000 as did other taxing entities.
- Public service companies could hide property from State Board of Equalization & omitted property from their returns.
- Visible land increased 2 to 4 times in value since statehood.
- Millages went from 20 to 50 mills; more than the average earning power of the property

# Assessment Administration

- Constitution allowed for “special taxes” such as income tax, but the Legislature had made no serious attempt at special taxes, so the property tax took the brunt of the tax burden.
- Income tax attempt in 1915, amended in 1921, but laws were lax. NO income tax imposed on corporations. Lobbyists had been successful for them. Preferential treatment was apparent.
- Public utility companies could increase rates to cover their expenses and increase profit. Land owners could not do this. SBOE was failing to do its job.

# Assessment Administration

- Alfa Bill's platform:
- Equalize and redistribute the existing ad valorem tax burdens; create the OTC.
- Lower the cost of government.

Overtaxed citizens were behind this platform to make corporations responsible for a proportional share of the tax burden.

# Assessment Administration

Oklahoma Tax Commission created in 1931

## 1. Value public utility property

- Only 10% of assets reported to SBOE and didn't match numbers reported to Corp. Commission
- "Valuation engineer" to determine p.u. values.

## 2. Recommend laws to lower the ad valorem tax rate

## 3. Collect all taxes done by other agencies

# Assessment Administration

## Taxes already in place in 1931:

- Gross Production – 1910 (very lucrative)
- Personal Income Tax – 1915
- Motor Vehicle License – 1917 (in-lieu ad valorem)
- Gasoline – 1923

Collections by: Corporation Commission, Highway Commission, State Game & Fish Commission, State Auditor

# Assessment Administration

## Other taxes came along:

- Corporate Income Tax – 1933
- State sales tax – 1933 Property owners backed sales tax as a relief measure for ad valorem oppression
- Beer – 1933
- Motor Vehicle excise tax – 1935 (in-lieu sales tax)
- Cigarettes 3¢ per pack – 1935
- Diesel tax – 1939
- Beverage (wine) - 1959
- Mixed beverages – 1985

# Assessment Administration

## Perception of OTC today

- Income tax, sales tax, motor vehicle
- Not generally thought of as Ad Valorem although the main reason for OTC creation
- No state property tax
- Ad Valorem Division brings no money to state coffers except freight car tax (goes to ODOT)

What's the purpose of the Ad Valorem Div.?

# Assessment Administration

## Creation of Ad Valorem Division

(68 O.S. Section 2875)

- Only OTC division statutorily named
- Division not altered during reorganization
- Defines director's qualifications
- Prescribes the division's responsibilities

# Assessment Administration

- Confer/assist assessors & Co. Board of Equal.
- Prescribe numbered forms
- Technical assistance to assessors & CBOE
- Personal Property Schedule
- Conducts schools, meetings, conferences
- Instruction on law
- Assessor manual including methodology
- OTC Rules and Regulations
- Public Utility Valuation
- Manuf. Home Valuation
- Reports to SBOE
- Prog. Rept to Legislature on Visual Inspection
- 5-Yr. Mfg. Program
- Other assistance

# Assessment Administration

## Sections in the Ad Valorem Division

1. Public Utility Section
2. Training (CAMA & Equalization)
3. Personal Property Section (5-yr TXM)
4. Statistical & Technical Reports (additional homestead, freight car tax, abstracts, legislative data, etc.)
5. Administrative Section
6. Data/Network Support (in-office)

# Assessment Administration

## TRAINING & EDUCATION:

### Accreditation Program

- Initial and Advanced – 7 units
  - Units 1 & 7 unique to Oklahoma; 2 – 6 substitutes available
- Who must be accredited?
- Accreditation Committee – 3 members
  - (AVD director, CLGT director, Assessor Assoc. Pres.)
- Continuing Education Units (CEU) 30 hrs/3 yrs
- Approval of outside CEU training

# Assessment Administration

## Oklahoma Tax Commission training

- CAMA & mapping training
- Educational conference
- District meetings
- New assessors' orientation
- Specialized sessions

Called meetings by state agency carry a requirement for assessors to attend unless excused in keeping with 19 O.S. Section 166.

# Assessment Administration

## Specialized Assistance

- CAMA
- Appraisal of unique properties
- Mapping assistance
- Requests for special assistance are made in writing to the division director.

# Assessment Administration

## Forms

- **68 O.S. Section 2875E** “The county assessors shall not use any form not prescribed or approved by the Ad Valorem Division.”
- **68 O.S. Section 2875-D2** “Prescribe forms with numbers ascribed thereto for the county assessors’ use in assessment procedures, including classification and appraisal forms.”
- Watch for “revised” (R) date on forms. Use current forms.

# Assessment Administration

## Handbook

- Compiled by Assessors, OTC and CLGT
- Updated periodically as needed
- Handbook not an encyclopedia
- Quick reference guide
- Provided by CLGT

# Assessment Administration

## Publications

- Ad Valorem Forum (e-mail version; website)
  - Variety of topics
    - Means of communication
- Brochures to help explain ad valorem process to property owners.
  - OTC has designed some
  - IAAO is an excellent source

# Assessment Administration

## International Association of Assessing Officers

- IAAO is a leading trade organization for county assessment & administration officials
- Benefits of membership:
  - Education programs, appraisal designations, extensive library, networking, symbol of a professional, flaunt the logo on your letterhead & business cards
- Oklahoma Chapter: Mike Morrison, President
- Outstanding Chapter award winner in 2006.

# Assessment Administration

- Bill Carroll, CAE (President Elect)
  - Retired from Williamson Appraisal District, TX
  - Spoke in the Administrative Track on Wednesday and at the Oklahoma Chapter meeting.

# Assessment Administration

Your hand-out materials:

Statutes

History Pages

Assessors' Accreditation Program

Timeline

List of Counties by Districts

List of Ad Valorem Division Staff

OTC website: [www.oktax.state.ok.us](http://www.oktax.state.ok.us)

*New Feature: "Assessors' Area"*

# **BUSINESS PERSONAL PROPERTY**

# **BUSINESS PERSONAL PROPERTY**

*Presented by the  
Oklahoma Tax Commission  
Ad Valorem Division*

ARTICLE X SECTION 22 of the OKLAHOMA  
CONSTITUTION CLASSIFIES PROPERTY into  
THREE USES for AD VALOREM TAXATION

- REAL PROPERTY
- PERSONAL PROPERTY
- PUBLIC SERVICE PROPERTY

## BUSINESS PERSONAL PROPERTY MAY BE DEFINED AS:

- ALL GOODS, CHATTELS AND EFFECTS
- ALL IMPROVEMENTS THAT DO NOT BECOME PART OF THE REAL PROPERTY
- ALL OTHER PROPERTY, HAVING AN ACTUAL SITUS IN THIS STATE, AND NOT INCLUDED IN REAL PROPERTY

# PERSONAL PROPERTY CATEGORIES

- FIXED ASSETS
- INVENTORIES
- LEASED EQUIPMENT
- EXEMPT

## FIXED ASSETS – Generally have the following properties:

- **TANGIBLE-** They are Real, Touchable, but Not Fixed to the real property.
- **CONTRIBUTE TO THE BUSINESS-** Will be used to conduct business.
- **RELATIVE LONG LIFE SPAN-** Expected to be used over several years.
- **DEPRECIATE WITH TIME OR USE-** Over time or use, the item will lose Value.
- Common examples are- Machinery and Equipment, Furniture and Fixtures, Computers, and Tools, Dies, and Jigs.

INVENTORIES- Are the amount or storage of goods or stock.

- Some common examples are:
  - Supplies
  - Raw Materials
  - Finished Goods
  - Goods held for Resale
  - Consigned Goods
  - Bill and Hold Goods
  - Goods held for Others

# LEASED EQUIPMENT

- For Ad Valorem taxes - The owner of the asset is held responsible for the taxes, unless the Lease is a Proprietary lease and ownership is transferred to the lessee with no option.
- Taxes, insurance and maintenance are contractual between lessor and lessee.

# EXEMPT PROPERTY

- ARTICLE X, SECTION 6A,
- Exempts goods being forwarded at through rates from a point outside this state to a destination point outside this state.
- And some goods and materials that enter the state and leave the state within nine (9) months. (Freeport Exemption)

Exempt cont.

- Intangibles – Article X, Sec 6Av2
- Property Specifically exempt by law or relieved by reason of the payment of an in-lieu tax. - 68 O.S. 2001, Sec 2804

# AD VALOREM TAXES

- Are not state taxes.
- Are administered by the county.
- Fund county government, schools, libraries, water districts, etc.
- Increases in assessment percentages or millage must be voted by the local people.

# DETERMINATION OF VALUE

Appraisal to estimate fair cash value:

- Cost Approach (basis)
  - Market Approach (sales)
  - Income Approach (best in real property)
- not
- Book value, (determined by accounting guidelines for income tax purposes)
- (A.G. opinion, 80-149)

## 68 O.S., Sec 2817, Valuation

- All taxable personal property, except intangible personal property, personal property exempt from ad valorem taxation, or household personal property, shall be listed and assessed each year at its fair cash value, *estimated* at the price it would bring at a *fair voluntary sale*, as of January 1.

## 68 O.S., Sec. 2832, Persons required to list:

- A. Property subject to ad valorem taxation shall, unless otherwise provided, be listed for taxation by the *owner* thereof or his duly authorized agent.
- B. Property *belonging to or controlled by* the following shall be listed by the following persons or their duly authorized agents.

# 68 O.S., Sec. 2838, Corporations

- A. *All corporations organized or doing business in this state, ..., shall, on or before March 15 of each year, return sworn lists or schedules of their property within each county, ..., and such property shall be listed with reference to amount, kind and value.*

# 68 O.S., 2818, Taxpayers Return

- A. The return of the taxpayer shall not be conclusive as to the value or the amount of any property.
- 1. Of any personal property, to conform to the fair cash value thereof, *estimated at the price it would bring at a fair voluntary sale.*



# PURPOSE of RENDITIONS

- Oklahoma is a self declaration state.
- Taxpayer's list their assets and value.
- Fair and Equal treatment across the state.
- Uniformity in taxation.

# COMPLETENESS of RENDITION

- Most rendition misunderstandings are from lack of information.
  - Descriptions
  - Age
  - Original Cost

# PROCESS of ASSESSMENT

- January 1, situs date
- January 1 to March 15, filing
- January 1 to April 25, assessor reviews
- April 25, deliver assessment roll to CBOE
- June 15, assessment roll (abstract) to OTC
- October 1, tax roll to treasure
- November 1, mail tax statements
- December 30, tax payment due

# PROTEST OF INCREASE IN VALUE

- Taxpayer has 20 days from date of notice to file for informal hearing with assessor.
- Assessor has 5 days to mail decision of informal hearing to taxpayer.
- Taxpayer has 10 days from date of decision to file for formal hearing with CBOE.
- Taxpayer has 10 days to file an appeal of CBOE decision in District Court within 10 days of the CBOE adjournment.

# BUSINESS PERSONAL PROPERTY SCHEDULES

- **SCHEDULES**- Are produced each year to ASSIST the assessor in determining values.
- **VALUES**
  - Determined from current publications of market data and industry data.
  - Cost New
  - Current FCV (used) in AVERAGE WORKING CONDITION.

# FORMS

To achieve uniformity across the state

- Schedule 3 (general asset list)
- Schedule 3A (grouped asset list)
- 904-3-P (petro. asset list)
- 901 (general filing)
- 901-P (petro. general filing)
- 901-F-R2000 (freeport filing)

# Selected Statutes

## 68 O.S. 2001, Sec.

2802

2803

2804

2807

2817

2818

2819

2824

2826

2829

2832

2837

2838

2839

2843

2844

2845

2887

2902

# STATUTES, RULES, FORMS

- [www.tax.ok.gov](http://www.tax.ok.gov)
- Ad Valorem
- Ad Valorem Information
  
- General Ad Valorem Forms
- Laws
- Other Information

# QUESTIONS ???

- Larry Rawlings
- Ad Valorem Division
- 405.319.8200

**FIVE YEAR  
TAX EXEMPT  
MANUFACTURING**



# Five Year Exempt Manufacturing

Ad Valorem Division  
Oklahoma Tax Commission

# Introduction

- Personal Property Section
- 5 year Exempt Manufacturing
- Larry Rawlings
- Patty Heath  
, Doug Brydon  
& Paula Gibson

# Purpose

- Created to increase jobs and stimulate the Oklahoma economy by giving companies incentive for growth in the state.
- First payout was 1987

# History

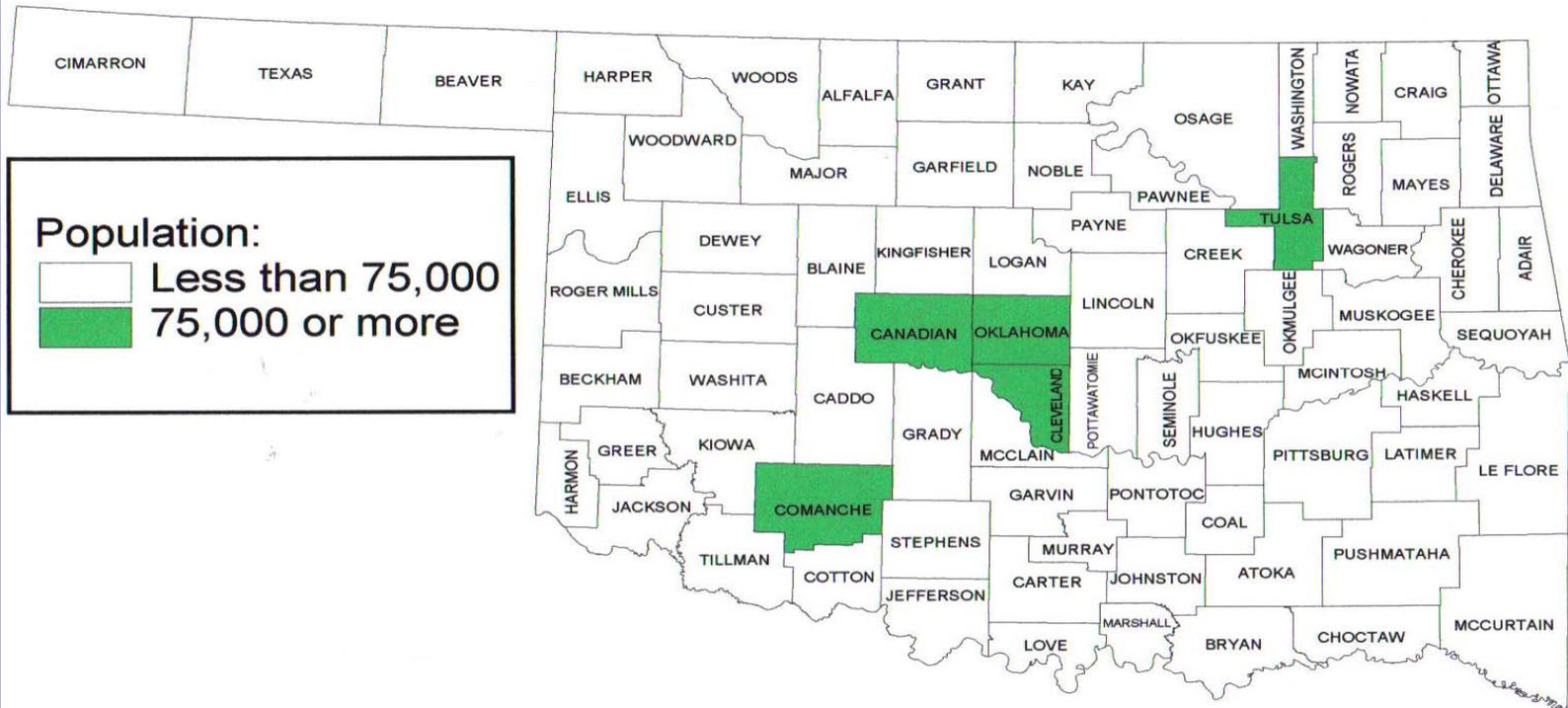
- SQ 588 - April 1985
- Constitutional Exemption
- Qualifying Manufacturers Defined by Legislature
- Oklahoma Statutes Title 68 Section 2902



# Qualifications

- \$250,000 Capital Investment  
Increase Payroll \$250,000 for  
Counties with a Population of less  
than 75,000
- \$250,000 Capital Investment  
Increase Payroll \$1,000,000 for  
Counties with a Population of more  
than 75,000

# Counties with a Population Over 75,000 Based on 2000 Census



Map created by the Ad Valorem Division of OTC, July 29, 2005  
Jeff Spelman, CAE, Director - Phone (405) 521-3178

It could always  
be worse.....

always keep it in  
perspective.....



# Computer Services Qualifications

- At least 80% of their annual gross revenues to an out of state buyer or consumer
- Invest \$7,000,000 and maintain payroll or If the investment is less than \$7,000,000 then they have to increase payroll by \$250,000

# Distribution Centers

- Initial Investment of \$5 Million
- Employ at least 100 full-time employees
- Wages of 175% of the Federally mandated Minimum Wage

# Paper Products, Pulp, Paper, Tissue and Paper Board Manufacturers

- \$2,000,000 or more in capital investment and payroll equal to 150% of the OESC average weekly wage, or
- \$5,000,000 or more in capital investment in initial year and \$5,000,000 per year in the subsequent 4 years

# Electric Power Generation/ Windmills

- North American Industry Classification Number...221119
- Net Increase in Payroll \$250,000
- OR
- Net Increase Capital Improvements of 2 Million Dollars while Maintaining Payroll



# Amendments

- Modified at least 70 times in 20 Years

I recently made the  
News.....



(drum roll)

# Channel 9 News I-44 and Lincoln



# APPLICATIONS

- Refer to Handout

**AD VALOREM TAX EXEMPTION FOR  
OKLAHOMA MANUFACTURING  
OR RESEARCH & DEVELOPMENT FACILITIES**

**INCOMPLETE APPLICATIONS WILL BE NULL AND VOID  
(SEE ENCLOSED INSTRUCTIONS)**

To County Assessor of where facility is located County

Year Company was Established in Oklahoma Year Mfg established

Year This Facility became Operational in Oklahoma Year Mfg up and running

Year Assets Acquired year of investment Federal ID# used for auditing payroll

Manufacturers Sales Tax Exemption Permit # permit number

FOR ASSESSOR USE ONLY	
Application XM# <u>yr of program</u>	Millage <u>to early not certified leave blank</u>
Date Filed <u>date county received</u>	Sch. Dist. <u>where facility is located</u>
Real Acct # <u>used as a reference</u>	Pers Acct # <u>used as a reference</u>

Application is hereby made for ad valorem tax exemption on an exempt manufacturing facility or research and development facility located in the above county on January 1, current yr, in accordance with the provisions of 68 O.S., Section 2902, as amended.

APPLICANT NAME: <u>facility name</u>
MAILING ADDRESS: <u>of facility</u>
CORPORATE CONTACT NAME, TELEPHONE AND E-MAIL ADDRESS: <u>so if we have problems</u>
FACILITY CONTACT NAME AND TELEPHONE: <u>We need to know who to contact at the facility to do the inspection</u>
FACILITY PHYSICAL LOCATION: <u>physical location where the assets are</u>

EMPLOYEE BASIC HEALTH INSURANCE CARRIER: <u>Insurance offered by company</u>
INSURANCE CARRIER MAILING ADDRESS:
POLICY NUMBER:

APPLICABLE NAICS CODE(S) AND MATERIALS USED: <u>This is a 6 digit code...Not the SCI code which is a 4 digit code</u>
---

Is the facility a research and development facility as defined in Title 68 O.S. 2001 Supp. §2902 as amended?  
 YES \_\_\_ NO \_\_\_ If yes, explain the activity: **must be completed**

EXPLANATION: \_\_\_\_\_

3. Is this the Initial Year of the application? YES \_\_\_ NO \_\_\_ **yes -for first year of assets no-is for continuation of assets**

4. Has the applicant continued to operate all facilities in Oklahoma? YES \_\_\_ if no, explain the circumstances involved. Explanation: **All facilities must continue in operation**

5. Is this Personal Property Only? YES \_\_\_ NO \_\_\_ If No, continue. If Yes, please skip to Question 7

6A. Is this a concern that was not engaged in business in Oklahoma or did not have property subject to ad valorem taxation in Oklahoma and constructed a facility or acquired an existing facility which had been unoccupied for 12 months?

YES \_\_\_ NO \_\_\_ If yes, complete the following: **complete this part if company is new to Oklahoma and real property has been purchased**

Date last occupied :		Name of former owner or occupant:	
Date acquired by applicant:		Date occupied by applicant:	
Date construction began:		Date construction completed:	
Total costs:		Total square feet of building:	
Total land area currently used for manufacturing or research & development:			

6B. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and constructed a facility in Oklahoma at a different location and continued to operate all its facilities in Oklahoma to January 1 of this year? YES \_\_\_ NO \_\_\_

If yes, complete the following: **If existing Oklahoma business started a new facility somewhere else in the state and continues to operate all other existing facilities**

Date construction began:		Date construction substantially completed:	
Total costs:		Total square feet of building prior to expansion:	
Total sq. feet of building after expansion:		Total area of land in use prior to expansion:	
Total area of land in use after expansion:			

6C. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and expanded an existing facility and this exemption is claimed on the expansion of an existing facility?

YES \_\_\_ NO \_\_\_ If yes, complete the following: **to be completed if facility is expanded**

+

Date construction or expansion began:		Date construction or expansion completed:	
Total costs:		Total square feet of building prior to expansion:	
Total sq. feet of building after expansion:		Total area of land in use prior to expansion:	
Total area of land in use after expansion:			

6D. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and acquired an existing facility in Oklahoma which had been unoccupied for 12 months or longer and continued to operate all its facilities in Oklahoma to January 1 of this year? YES \_\_\_ NO \_\_\_ If yes, provide the following: **Existing Oklahoma company acquired a building that has been unoccupied for twelve months or longer and continues to operate all other existing facilities**

Date last occupied:		Name of former owner or occupant:	
Date acquired by applicant:		Date occupied by applicant:	
Total costs:		Total square feet of building:	
Total land area currently used for manufacturing or research & development:			

7. Please indicate property owned at this facility and its value on which exemption is being claimed. Exclude licensed/tagged vehicles. **Total amount requested for each of the following categories**

(USE PAGE 6 WORKSHEET)



OWNED PROPERTY	ORIGINAL COST OF OWNED PROPERTY	YEAR ACQUIRED OR CONSTRUCTED	NEW OR USED
Land			
Buildings			
Machinery & Equipment			
Leasehold Improvements			

All cost amounts rendered for machinery or leasehold must be substantiated with itemized lists, giving a description of the asset, original cost, and year acquired. Please attach the additional pages to this form and identify as to item or question.

All cost amounts rendered for machinery or leasehold must be substantiated with itemized lists, giving a description of the asset, original cost, and year acquired. Please attach the additional pages to this form and identify as to item or question.

- 8A. If real or personal property is leased using a lease-purchase agreement, attach a copy of the lease and indicate the following: (USE PAGE 6 WORKSHEET) **completed if applicant has lease to purchase equipment or structure. A copy of the lease must be submitted at the time of the application filing**

LEASED REAL AND PERSONAL PROPERTY		
	CONTRACT PURCHASE AMOUNT	DATE OF TITLE CONVEYANCE
Land		
Buildings		
Machinery and Equipment		

- 8A-1 Are lease payments applied to the purchase price? YES \_\_\_ NO \_\_\_ If no, explain: **must be purchasing equipment for it to qualify**

- 8B. Is the lease-purchase amount stated in the agreement? YES \_\_\_ NO \_\_\_ If yes, for what amount?

Note 1: If additional space is required for this question, attach an addendum as needed. Specifically list all leased machinery and equipment by description, model year, and purchase amount.

Note 2: The filing of this application for exemption on certain exempt property does not relieve the applicant from the responsibility of listing all taxable property with the county assessor.

Note 3: It will be necessary for Tax Commission personnel to examine the facilities claimed for exemption.

# Things that make you go Hmmmmmmm

- » Isn't it a bit unnerving that doctors call what they do "**practice**"?
- » Would a fly without wings be called a **walk**?
- » If quitters never win, and winners never quit, then who came up with "**Quit while you're ahead**"?
- » A Bus Station is where a bus stops...A Train Station is where a train stops...On my desk I have a work station....**soooooo**
- » The strongest muscle in the body is the **Tongue.**
- » We have two ears, but only one mouth, so maybe we should listen more and **talk less.**





# YOUR JOB

DOESN'T LOOK SO BAD NOW, DOES IT?

**EMPLOYMENT AND PAYROLL COMPLIANCE  
FOR OKLAHOMA AD VALOREM MANUFACTURING EXEMPTION**

**FACILITY** \_\_\_\_\_ **DATE:** \_\_\_\_\_

Generally, see Oklahoma Statutes Title 68, section 2902 (C), as amended, for payroll requirements.

Please note that "no manufacturing concern shall receive more than one five-year exemption for any one manufacturing facility unless the expansion which qualifies the manufacturing facility for an additional five-year exemption meets the requirements of paragraph 4 of this subsection **and the employment level established for any previous exemption is maintained."** 68 O.S. 2902 (C) (2) as amended.

If the facility is located in a county with a population of fewer than seventy five thousand (75,000), according to the most recent Federal Decennial Census, there must be a net increase in annualized payroll **at the facility** of at least Two Hundred Fifty Thousand Dollars (\$250,000.00). 68 O.S. 2902 (C) (4)(a)(i) as amended.

If the facility is located in a county with a population of seventy five thousand (75,000) or more, according to the most recent Federal Decennial Census, there must be a net increase in annualized payroll **at the facility** of at least One Million Dollars (\$1,000,000.00). 68 O.S. 2902 (C) (4)(a)(ii) as amended.

The Tax Commission is required to verify payroll information through the Oklahoma Employment Security Commission. 68 O.S. 2902 (C) as amended.

Each manufacturing concern applying for this exemption must provide payroll information for each of its facilities, in order to ensure statutory compliance, and for any other entities that it may operate in Oklahoma in order to verify the payroll information with the Oklahoma Employment Security Commission ("OESC").

**FACILITY PAYROLL:**

Exemption Year Requested.	Total Payroll at this facility In the Calendar Year Prior to Submission of this Application	Total Payroll at this facility in the Calendar Year Prior to Property placed in service:	Net increase or decrease of payroll
Yr. ___ 1			
Yr. ___ 2			
Yr. ___ 3			
Yr. ___ 4			
Yr. ___ 5			

**OKLAHOMA EMPLOYMENT SECURITY COMMISSION PAYROLL:**

Exemption Year Requested	Total Payroll submitted to OESC for year prior to this Submission of Application:	Total Payroll submitted to OESC for Calendar Year Prior to Property placed in service:	Net increase or decrease of payroll
Yr. ___ 1			
Yr. ___ 2			
Yr. ___ 3			
Yr. ___ 4			
Yr. ___ 5			

**If the payrolls listed above are not identical, please list the reason for any discrepancies below. Include payroll amounts for any other facilities, retail stores, etc. that a manufacturing concern might have that would be reported with this facility's payroll to the OESC.**

\_\_\_\_\_

## EXAMPLE

Exemption Year Requested.	Total Payroll at this facility in the Calendar Year Prior to Submission of this <u>Application</u>	Total Payroll at this facility in the Calendar Year Prior to Property placed in service:	Net increase or decrease of payroll
Yr. <u>2010</u> xm1	2009	2008	2009-2008
Yr. <u>2011</u> xm2	2010	2008	2010-2008
Yr. <u>2012</u> xm3	2011	2008	2011-2008
Yr. <u>2013</u> xm4	2012	2008	2012-2008
Yr. <u>2014</u> xm5	2013	2008	2013-2008

Based on assets purchased in 2009

The assets can stay on the program for 5 years

Each of the 5 years on the program payroll is compared to the prior year of assets year.

**Column 1** = The year of the application

**Column 2** = The Payroll for the year prior to the application

**Column 3** = The Base Year Payroll - This payroll should stay the same for all five years

**Column 4** = The difference between Column 2 and Column 3 as indication of payroll increase or decrease



# INCOMPLETE APPLICATIONS WILL BE DENIED

Completed Applications **MUST** be filed each year with the County Assessor before March 15

*See 68 O.S. supp 2004 § 2902 (E), (as amended by S.B. 1146, emerg. Eff. June 4, 2004).*

County Assessor **MUST** file all applications to the Tax Commission by June 15.

*See 68 O.S. supp 2004 § 2902 (F), (as amended by S.B. 1146, emerg. Eff. June 4, 2004).*

**INCOMPLETE** applications will be declared null and void.

*See 68 O.S. supp 2004 § 2902 (F), (as amended by S.B. 1146, emerg. Eff. June 4, 2004).*

Applications filed **after** June 15 will be declared null and void.

*See 68 O.S. supp 2004 § 2902 (F), (as amended by S.B. 1146, emerg. Eff. June 4, 2004)*

something to  
ponder.....

Is this what they mean  
by Water Table.....



# AD Valorem Reference Number

The Standard Assessment percentages for this year for this county are as follows:

Real Property: \_\_\_\_\_%

Personal Property: \_\_\_\_\_%

Located in school district: \_\_\_\_\_

**Ad Valorem Reference Number:** \_\_\_\_\_

<i>County</i>	<i>SD #</i>	<i>ADV Ref #</i>	<i>Sch dist name</i>	<i>Jt Co</i>	<i>City</i>	<i>Dist Code</i>	<i>City Code</i>	<i>Special</i>	<i>01-02 Total levy</i>
CANADIAN	JI-80	09-041-00-0000	GEARY	BLAINE	RURAL	S080		EMS	60.700000
	JI-80	09-041-00-0660	GEARY	BLAINE	GEARY	S080	T030	EMS	60.700000
	JI-12	09-060-02-0000	LOOKEBA-SICKLES	CADDO	RURAL	S012			86.310000
	JI-161	09-070-02-0000	HINTON	CADDO	RURAL	S161			74.330000
	I-22	09-071-06-0000	PIEDMONT		RURAL	S022			96.880000
	I-22	09-071-06-0529	PIEDMONT		EL RENO	S022	T020		96.880000
	I-22	09-071-06-1255	PIEDMONT		OKLAHOMA CITY	S022	T060		112.770000
	I-22	09-071-06-1341	PIEDMONT		PIEDMONT	S022	T070		96.880000
	I-22	09-071-06-7000	PIEDMONT		OTHER	S022		FPD	103.880000
	I-27	09-072-06-0000	YUKON		RURAL	S027			96.620000
	I-27	09-072-06-0529	YUKON		EL RENO	S027	T020		96.620000
	I-27	09-072-06-1255	YUKON		OKLAHOMA CITY	S027	T060		112.510000
	I-27	09-072-06-1867	YUKON		YUKON	S027	T090		97.700000
	I-27	09-072-06-7000	YUKON		OTHER	S027		FPD	103.620000
	D-29	09-073-06-0000	RIVERSIDE		RURAL	S029			72.860000
	D-29	09-073-06-0529	RIVERSIDE		EL RENO	S029	T020		72.860000
	D-29	09-073-06-1867	RIVERSIDE		YUKON	S029	T090		73.940000
	D-29	09-073-06-7000	RIVERSIDE		OTHER	S029		FPD	79.860000
	D-31	09-074-06-0000	BANNER		RURAL	S031			72.990000
	D-31	09-074-06-0529	BANNER		EL RENO	S031	T020		72.990000
	D-31	09-074-06-1255	BANNER		OKLAHOMA CITY	S031	T060		88.880000
	D-31	09-074-06-1719	BANNER		UNION CITY	S031	T080		79.260000
	D-31	09-074-06-1867	BANNER		YUKON	S031	T090		74.070000
	I-34	09-075-06-0000	EL RENO		RURAL	S034			101.150000
	I-34	09-075-06-0529	EL RENO		EL RENO	S034	T020		101.150000

# Breakdown

- 09-072-06-1255
  - 1st Set of 2 Numbers = County Number
  - 2nd Set of 3 Numbers = State School District Number
  - 3rd Set of 2 Numbers = Vo-Tech Number
  - 4th Set of 4 Numbers = Identifies Specific City or Rural

**AFFIDAVIT FOR FIVE-YEAR  
AD VALOREM TAX EXEMPTION FOR  
OKLAHOMA MANUFACTURING  
OR RESEARCH & DEVELOPMENT FACILITIES**

I, \_\_\_\_\_, being first duly sworn, according to law, depose and say:

that I am the \_\_\_\_\_ of \_\_\_\_\_  
*Officer of Company* *Manufacturing Concern*

I am acquainted with the business concern and am stating that from the start of initial construction, acquisition or expansion to the completion of the construction, acquisition or expansion for three years, whichever occurs first, will result in a net increase of annualized payroll\* of

**Check One**

- \$250,000.00 or more-for counties under 75,000 in population**
- \$1,000,000.00 or more – for counties at 75,000 or above in population**  
(For Use in: Canadian, Cleveland, Comanche, Oklahoma, and Tulsa Counties)

and that such employees will be provided a basic health benefits plan.

I acknowledge that the constitutional and statutory provision in effect at the time of filing the application for exemption will be the provisions that eligibility will be based on for the remainder of the five-year period. Any changes in the provision will not affect eligibility established at the time of filing.

\_\_\_\_\_  
Officer Signature

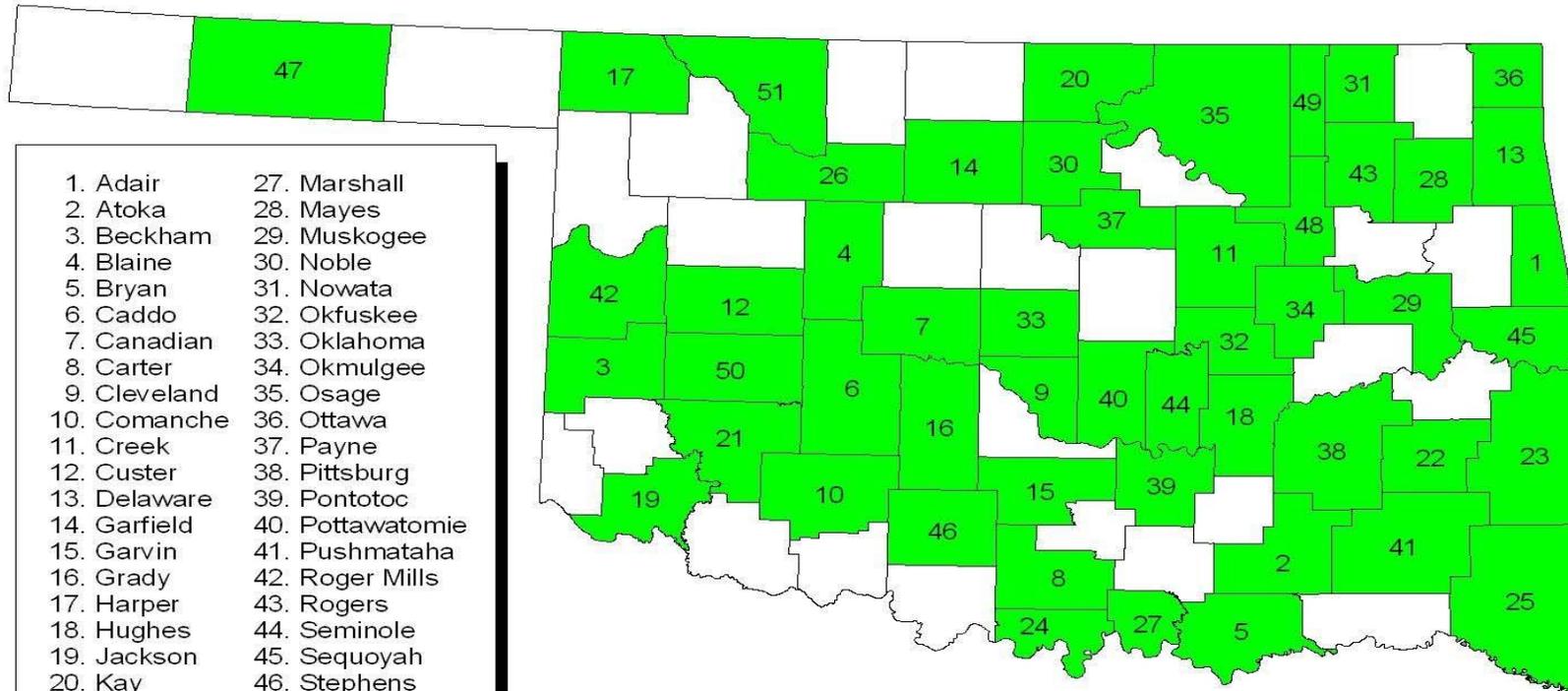
Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Seal

\_\_\_\_\_  
Notary Public Signature

My Commission Expires:  
\_\_\_\_\_

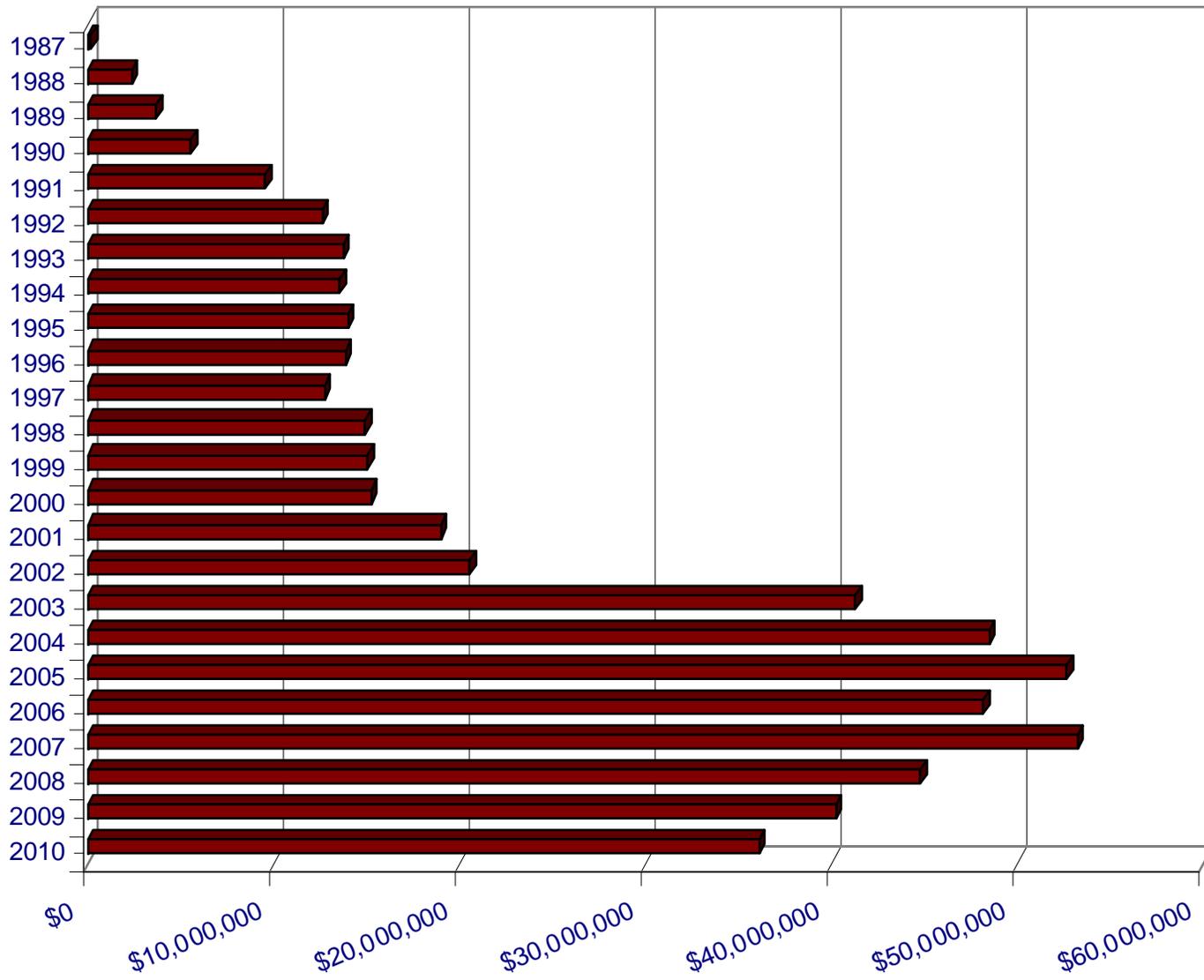
# COUNTIES PARTICIPATING IN TXM PROGRAM - 2010



Map created by the Ad Valorem Division, March 17, 2010

# County Assignment for Inspections for 2010

- Patty Heath - South and Southwest
- Paula Gibson - North, Northwest, & Pan
- Doug Brydon - East, and Southeast
- All - Northeast



What will I be  
when I grow up?



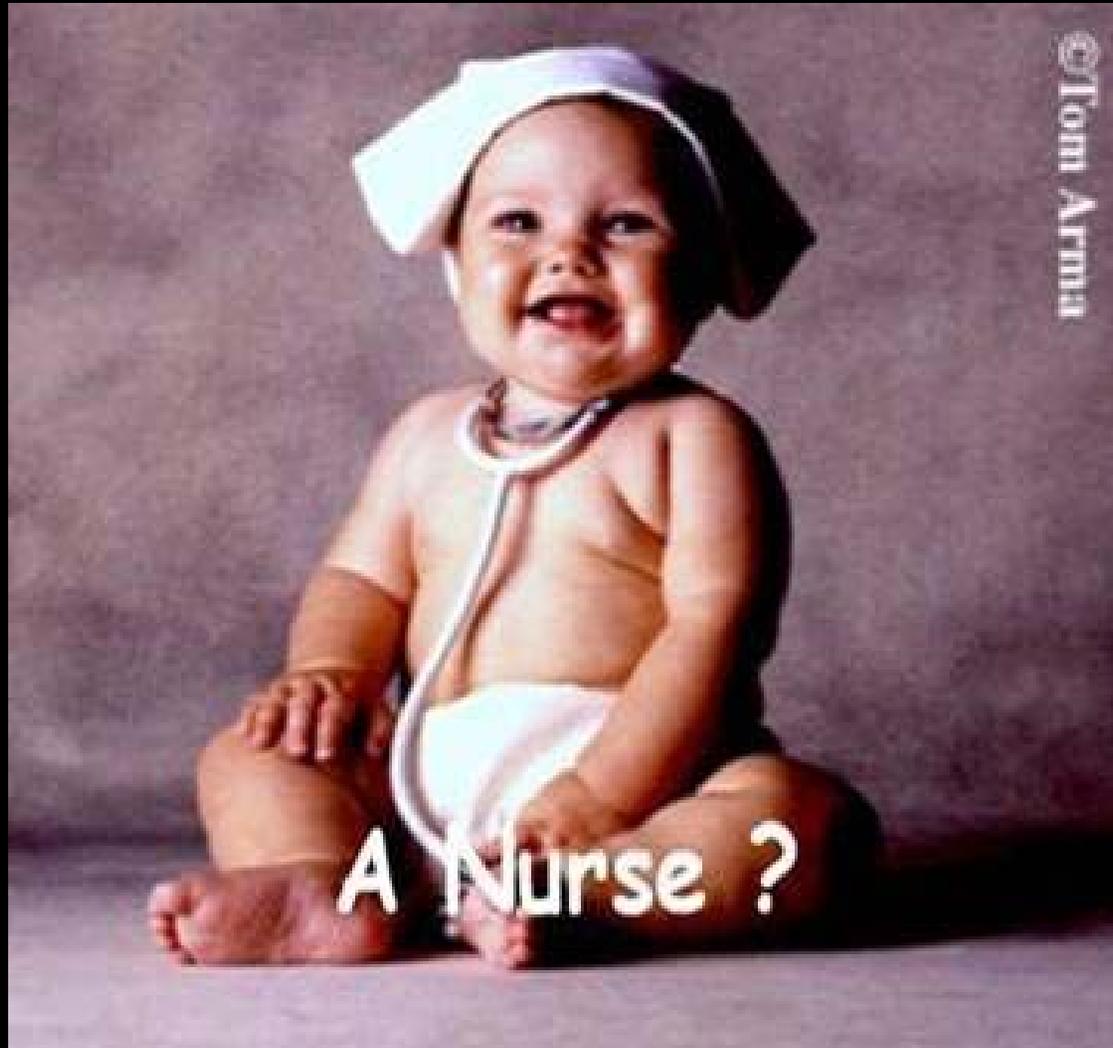
©Tom Arma

A Ballerina ?



©Tom Arma

A Fireman ?



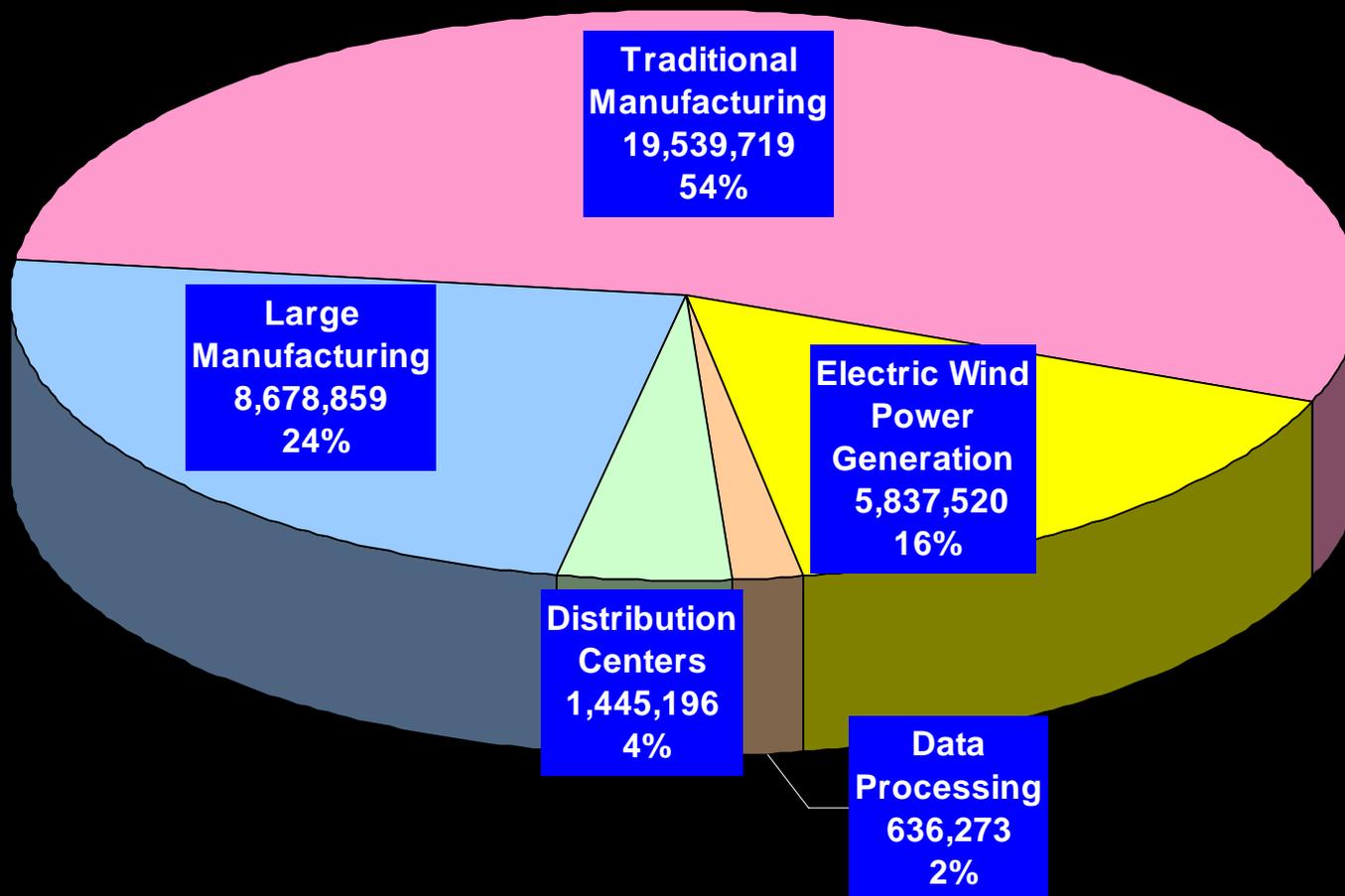
©Tommy Armau

A Nurse ?



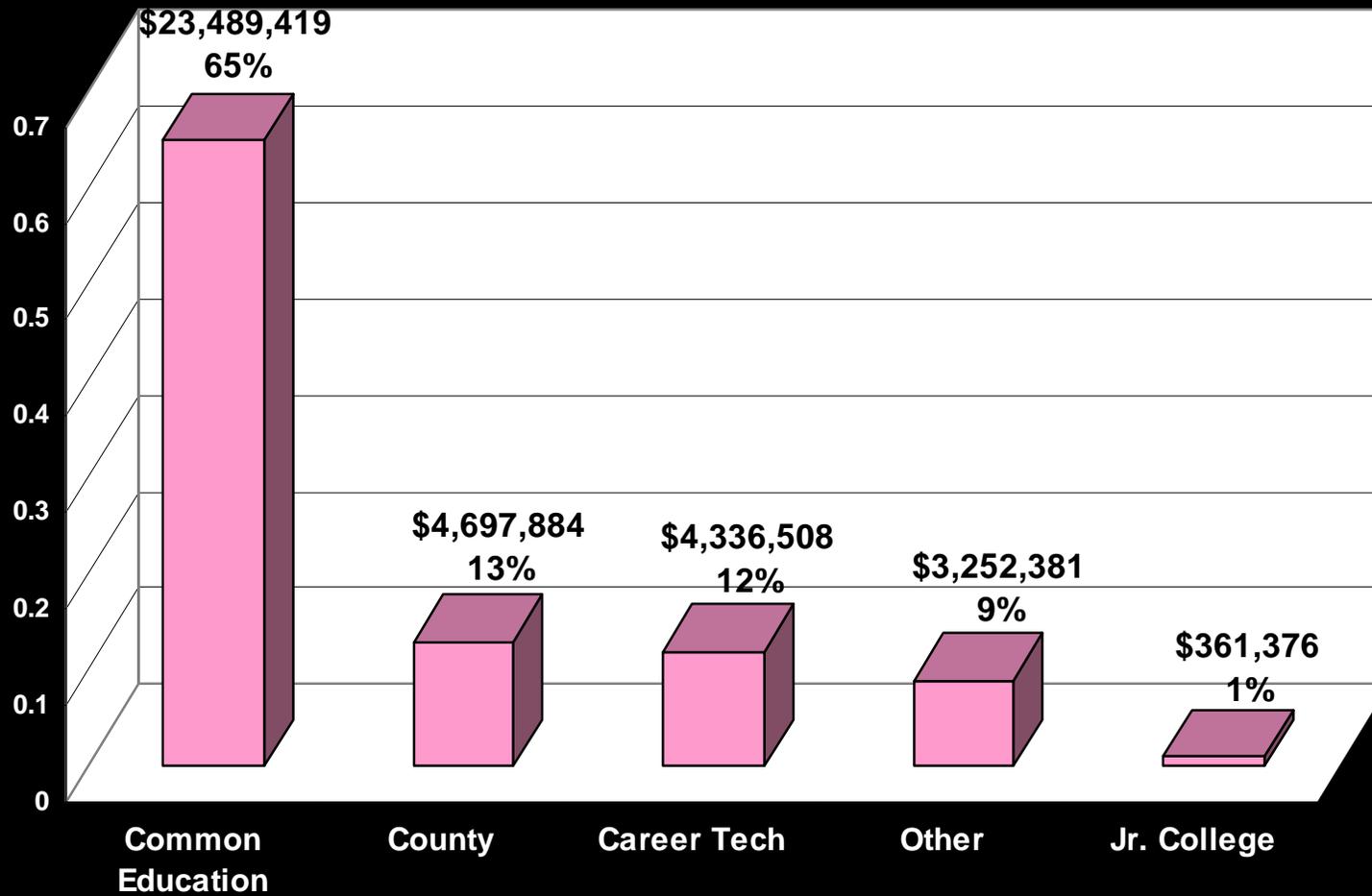
**Or will I simply work  
for the Government ?**

# 2010 Estimated Reimbursement by Type of Property



# Examples

- Data Processing - EDS Information
- Distribution Centers - Big Lots, Best Buy
- Large Mfg - Cardinal Glass, Conoco Phillips
- Traditional Mfg - Bar S Foods, Kimberly Clark



# Big Projects in 2010

- Best Buy- Carter
- Cardinal (Bryan)
- Imation (Custer)
- Quad Graphic (Oklahoma)

- NEXT ERA/FPL (CUSTER)
- OKLAHOMA PROCURE (OK)
- DMI INDUSTRIES (ROGERS)
- SPIRIT (TULSA)
- TERRA (WOODWARD)

Out

In

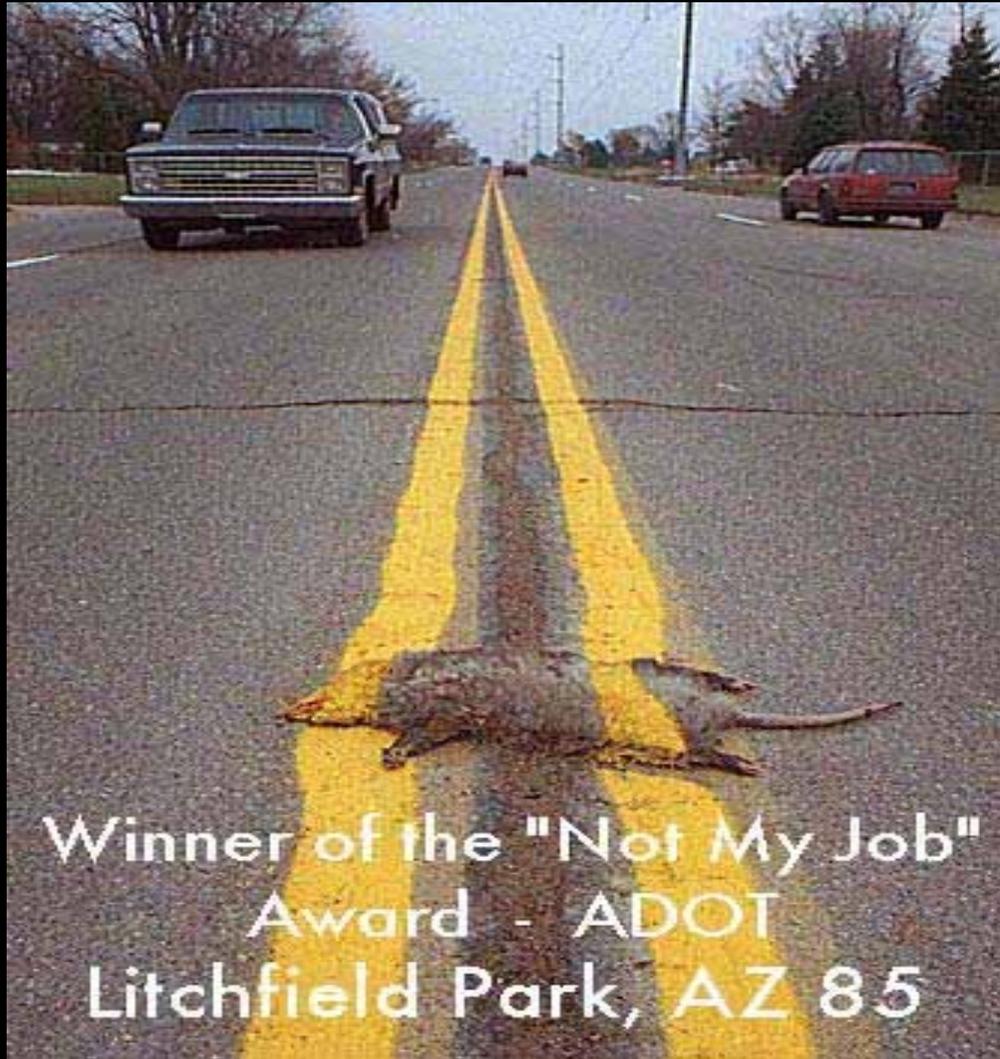
# Application Process



- Business Applies to County Assessor by March 15
- County reviews application
- We can not accept incomplete applications

# Processing of Applications

- Desk Audit
- Payroll & Full-Time Employee count verified with OESC
- New applications are scheduled for physical inspection for qualifying assets used directly and exclusively in manufacturing



Winner of the "Not My Job"  
Award - ADOT  
Litchfield Park, AZ 85

Rules Rules Rules

# 710:10-7-18,19,20

Rules

Rules

Rules

Rules

Rules

- Proper Identification must be made on assessment rolls & tax rolls
- Send tax statements to Oklahoma Tax Commission for ALL accounts on the program

Rules

Rules



Rules

Rules

Rules

Rules

# Tax Bill Balancing



- Separate Tax Bill for each account XM1, XM2, etc
- It is important that you mark on the account XM1, XM2... before you roll over to the treasure.
- Real and Personal Property normally on separate statements

**MAKE CHECKS PAYABLE TO:**

Your Treasurer  
 Top County Treasurer  
 P.O. Box 1110 Hat,  
 Oklahoma 22222

KEEPUM HAPPY CO OKLAHOMA  
 TAX COMMISSION 2501 LINCOLN  
 BLVD  
 OKLAHOMA CITY, OK, 73194-

Tax Roll Item Number Tax Year  
 xcvb 2007

Parcel Number

Tax Type School District 189-45  
 Personal Manufactured Home  
 AcrM/Loti

Tax Rate (mills)  
 86.4000

Gross Assessed Value  
Exemptions Net Assessed Value

V.I.N.

94,595

94,595

Legal Description:

Tax Distribution;

Mills:

Amount:

**FILED FORM 900 XM XM-2 2006**  
**(ACQUIRED 2005) 5 YR MANUFACTURING EXEMPT**  
**2ND YR OF 5 YR EXEMPTION**

County School County General  
 County Health School General

4.2500 10.6200 402.03 1,004.59  
 2.1200 37.0300 200.54 3,502.86

School Building School Sinking Votec  
 General Votec Building EMS Payment  
 due dates and penalty

5.2900 **500.41**  
 10.1700 962.03  
 10.5800 1,000.82  
 3.1700 299.87  
 3.1700 299.87

Taxes become delinquent January 1st. Late penalty is 11/2% per month  
 until paid. You may pay 1/2 the total amount due by December 31st. The  
 second half must be paid by March 31st.

**Payable Upon Receipt**

Each statement for less than (\$25.00) must  
 be paid in full

Total 2007 Tax Due 3,173.02

Retain this portion for your records or when paying in person bring both portions of your statement Detach

and mail this portion with your payment or bring both portions when paying in person

189-45

2007

Amount  
 8,974/44

Tax Type	Owner Id #	Mrtg. Code	School District	Acres	/Lots	Item Number	Tax Year
----------	------------	------------	-----------------	-------	-------	-------------	----------

Personal 7458.04

Back Taxes 14,269.0  
 Year legal description  
 2006

**FILED FORM 900 XM XM-2 2006 (ACQUIRED 2005) 5 YR MANUFACTURING**  
**EXEMPT 2ND YR OF 5 YR EXEMPTION**

enter address changes here

KEEPUM HAPPY  
 % OKLAHOMA TAX COMMISSION  
 2501 LINCOLN BLVD OKLAHOMA  
 CITY, OK. 73194-

Payment  
 Type Half]  
 — |

A'n

Certificate	
Half Tax	4,086.51
Total 2007 Tax Due	\$8,173.02

Please send a stamped envelope if return of receipt is requested



That wasn't chicken

# Reimbursement

- **November & December** 2 Copies of printouts to county assessors for verification of amounts or corrections
- **December** Tax Statements sent to OTC
- **March** Claim forms sent to county assessor for completion & signature by County Clerk
- **April** Claim forms submitted to Oklahoma Tax Commission for approval
- **June** Reimbursement checks sent to the County Treasurer - 1<sup>st</sup> payment for School Districts



# Reimbursement Growth

- 1986 \$143,257
  - 7 Counties
  - 9 Companies
  - 9 Applications
- 2010 \$36,137,567
  - 51 Counties
  - 161 Companies
  - 480 Applications



# So Where does the money come from?

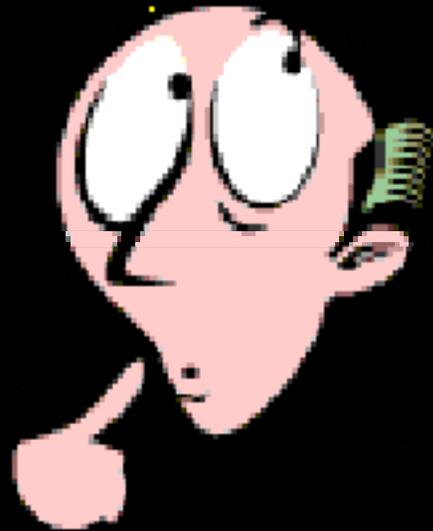
- State Pays Exempt Portion
- Reimbursement From 1% of State Income Tax



- This is our first year to have our Business Personal Property schedule on line.
- [oktax.state.ok.us/](http://oktax.state.ok.us/)

QUESTIONS??????????

???



# BOSS VS. LEADER

- The boss drives his men; the leader coaches them.
- The boss depends upon authority; the leader on good will.
- The boss inspires fear; the leader inspires enthusiasm.
- The boss says, "I"; the leader "We."
- The boss fixes the blame for the breakdown; the leader fixes the breakdown.
- The boss says, "Go"; the leader says "Let's go!"
- -  
From Gordon Selfridge, department store founder











# Legge 626: Laurea ad Honorem









Goodbye



**INTRO TO  
ASSESSORS OFFICE**

Oklahoma Tax Commission  
66th Annual Educational Conference  
For Assessing Officers



*New Directions*



*In Assessment*

August 10—13, 2010  
Tulsa, Oklahoma  
Southern Hills Marriott

# ***INTRODUCTION*** **to** **The** **COUNTY** **ASSESSOR'S OFFICE**

Presented by :

Gary Snyder and Doug Warr

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University. All rights reserved





# Center For Local Government Technology

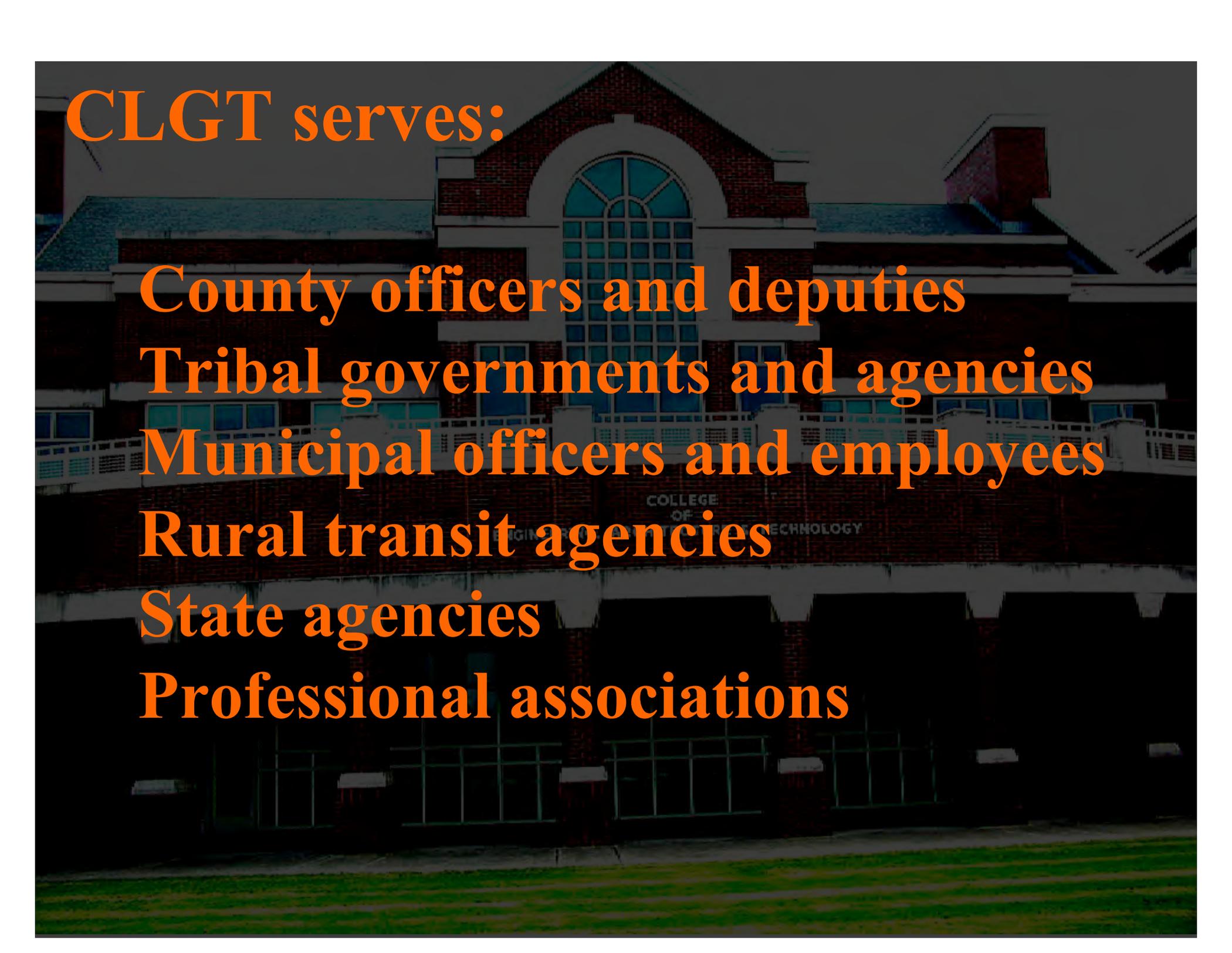
(OSU-CLGT)



**CLGT is a public outreach  
program of the College of  
Engineering, Architecture and  
Technology at Oklahoma State  
University.**

A photograph of a brick building with a large arched window, serving as a background for the text. The building is a multi-story structure with a prominent central archway containing a large window. The text is overlaid on the image in a bold, orange, serif font.

**CLGT is committed to providing the highest quality educational programs, training, technical assistance and customized services to various customer groups who specialize in serving the public.**



**CLGT serves:**

**County officers and deputies**

**Tribal governments and agencies**

**Municipal officers and employees**

**Rural transit agencies**

**State agencies**

**Professional associations**



**CLGT's mission is:**

**To provide quality outreach programs and services, including certification and accreditation that promote professionalism and efficiency for state, local, and tribal entities plus other public and private clients.**



# **CLGT Programs:**

**Assessor Training and Accreditation (ATAP)**

**Local Technical Assistance Program (LTAP)**

**Tribal Technical Assistance Program (TTAP)**

**Rural Transit Assistance Program (RTAP)**

**Oklahoma Pilot/Escort Certification (OPEC)**

**American Public Works Association (APWA)**

**County Computer Assistance Program (CCAP)**

# Local Technical Assistance Program

Center for Local Government Technology  
Oklahoma State University



# Tribal Technical Assistance Program

Center for Local Government Technology  
Oklahoma State University



# Rural Transit Assistance Program

Center for Local Government Technology  
Oklahoma State University



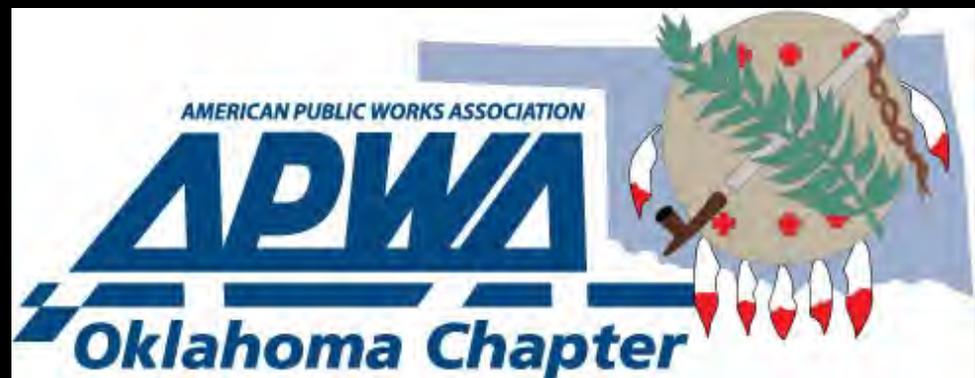
# Oklahoma Pilot/Escort Certification Program

Center for Local Government Technology  
Oklahoma State University



# American Public Works Association

Center for Local Government Technology  
Oklahoma State University



# County Computer Assistance Program

Center for Local Government Technology  
Oklahoma State University



# Assessor Training & Accreditation Program

Center for Local Government Technology  
Oklahoma State University



# Assessor Training & Accreditation Program

O.S. 68 § 2816



2010

ACCREDITATION POLICY  
COUNTY ASSESSORS AND DEPUTIES  
APPROVED AND ADOPTED BY  
THE ACCREDITATION COMMITTEE



# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 1: Introduction to Assessor's Office**
  - **Unit 2: Real Property Appraisal**
    - » Initial Accreditation
  - **Unit 3: Mass Appraisal**
  - **Unit 4: Income Approach to Value**
  - **Unit 5: Personal Property Valuation**
  - **Unit 6: Cadastral Mapping**
  - **Unit 7: Agriculture Land Valuation**
    - » Advanced Accreditation

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 1: Introduction to the County Assessor's Office (18 hrs)**
    - **Students are taught how an appraisal program should be managed and administered. Different types of property value are covered with emphasis on the definition of market value. The appraisal process is covered in this course to include a comprehensive study of the three approaches to value.**

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 2: Real Property Appraisal (21 hrs)**
    - This course covers theory and techniques of estimating value by both cost and sales comparison approach. The material includes a section discussing various land locational systems, parcel identification, and how to use various maps. It also includes five different methods of land valuation. The cost approach is examined in depth including the estimation of depreciation.

**Initial Accreditation (Units 1 & 2)**

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 3: Mass Appraisal (21 hrs)**
    - The course consists of detailed instruction on methods of valuation used in mass appraisal, how to delineate neighborhoods, both specific and general data needed and how it is used in the mass appraisal process. It also provides understanding and experience in statistical procedures used to analyze data for an assessment/sales ratio study. The students are required to apply mass appraisal techniques in a case study simulating an actual reappraisal of a neighborhood.

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 4: Income Approach to Value (18 hrs)**
    - This course covers the theory and techniques of estimating value by the income or capitalization approach. The material includes determining market rent, allowable expenses, net income, income multipliers, and capitalization rates. Also included is an analysis of income and expenses statements. The students are required to work on a case study applying the principals covered in the program.

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 5: Personal Property Valuation (15 hrs)**
    - The course reviews the purpose and scope of personal property, the function and authority of the County Assessor. Topics included in the personal property assessment process are discovery, identification, inventory, determination of situs, and the nature and extent of value. The course concentrates on applying the valuation procedures relevant to personal property.

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 6: Cadastral Mapping (18 hrs)**
    - This unit covers the land identification systems (metes and bounds, rectangular survey and coordinate) commonly used in Oklahoma. This program goes into ownership data gathering, map sources, mapping equipment, base maps, conveyances, acreage calculation, and mapping administration. A comprehensive case problem allows application of principles learned in the class.

# Assessor Training & Accreditation Program



- **County Assessor Accreditation**
  - **Unit 7: Agricultural Land Valuation (10 hrs)**
    - The unit covers the methodology prescribed by statute on the valuation of agricultural land for ad valorem tax purposes in Oklahoma. Emphasis is placed on data collection, sources, screening and confirmation. Valuation using a weighted combination of sales and capitalization rentals is discussed and applied in a comprehensive case study.

**Advanced Accreditation (Units 3-7)**

# Assessor Training & Accreditation Program



- **Additional Training Courses**
  - **County Board of Equalization**
  - **Mini-Storage Valuation**
  - **Basic Math**
  - **Apartment Valuation**
  - **Convenience Store Valuation**
  - **Oil and Gas Valuation (I & II)**
  - **Surveying for Assessors**
  - **Data Collection**
  - **Excel**
  - **Advanced Income**

# COUNTY ASSESSOR

## Duties of the County Assessor

- Discover, list, and appraise all real and personal property
- Maintain permanent records and files
- Create maps for tax purposes

# County Assessor

## Types of Property

- 11-13.5% - Real Property
- 10-15% - Household Personal Property
- 10-15% - Business Personal Property
- 22.85% - Public Service Property

*Fractional Assessment State*

# COUNTY TREASURER

Takes care of county money

Receives and Deposits money

Sends Tax bills and collects taxes

# COUNTY CLERK

Maintains county records

Prepares warrants (checks) to pay county bills

Purchases county supplies and equipment

# COURT CLERK

Records, files, and maintains District Court records

Issues court orders, passports, and county licenses

# COUNTY COMMISSIONERS

Act as county administrators

Schedule county elections

Approve county spending

Maintain county roads and bridges

Prepare budgets

# COUNTY SHERIFF

Preserves the peace and protects life and property in the county

Operates the county jail

# DISTRICT ATTORNEY

Serves as the county lawyer

Serves as criminal prosecutor

Provides witness and victim assistance

# History of Ad Valorem In Oklahoma

1890 Congress Passes Organic Act

1907 Statehood – Okla. Constitution provided for  
Ad Valorem Taxation

1912 County Assessors Emerge (77)

1914 First Election of County Assessors

# History Of Ad Valorem In Oklahoma

1931 Ad Valorem Division Created

- Assess Public Service Property
- Perform Equalization Studies
- Oversee the County Assessors

1936 Homestead Exemptions Granted

1958 Assessment Ratio limited to 35% of Fair Cash Value

# History Of Ad Valorem Taxation In Oklahoma

1965 Voters approve tax for Vo Techs

1968 Revaluation Statutes Enacted

1970 Intangible Personal Property Abolished

1972 Use Value Adopted

# History Of Ad Valorem Taxation In Oklahoma

1988-1992

Revaluation becomes Visual Inspection  
Program

Mandated Accreditation Program

Computerization of Assessors Offices  
(CAMA and Mapping)

# History Of Ad Valorem Taxation In Oklahoma

1992 Voters Approve Personal Property  
Exemption (Household Goods, Tools,  
Implements, and livestock)

1996 Ad Valorem Restrictions

- Assessment Rate Frozen (11-13.5%)
- 5% Cap (Real Property)
- Senior Limitation (\$25,000 or less) or Freeze

# History Of Ad Valorem Taxation In Oklahoma

## 2004 Senior Valuation Limitation

Household income qualification is now determined based on the U. S. Department of Housing and Urban Development (HUD) median income level for each county. (eff Jan. 1, 2005)

# History Of Ad Valorem Taxation In Oklahoma

2004 (Effective Jan. 1, 2006)

Veterans Exemption (100% permanent disability) on the full fair cash value of the homestead

2008

Full exemption to all household personal property of 100% disabled veterans

# PUBLIC RELATIONS



# Public Relations

Is a distinctive management function  
which maintains

**COMMUNICATION**

**Information**

**Service**

**Open Public Relations Program**

# Office Personnel & The Public

**Remember who pays your salary**

**Customer / Client Relationships**

*When someone comes into  
your office:*

Make them welcome

Be courteous

Appearance

Show interest

See their point of view



Know your service

Give good advice

Use good judgment

Be a good representative of  
your County

**1<sup>st</sup> Impression**  
**One Chance**



# Telephone Guidelines

Answer Promptly

Identify yourself

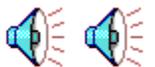
Speak clearly

Take notes

Transfer – relay info

Don't keep them waiting

Get back to them



# Field Appraisers and the Public

Need to be Trained

In-house

Field

**Identification**

ID Badge

Door Knocker

Vehicle

# Appraiser\Citizen Relationships

**Positive Attitude**

**Proper Dress**

**Approach Owner**

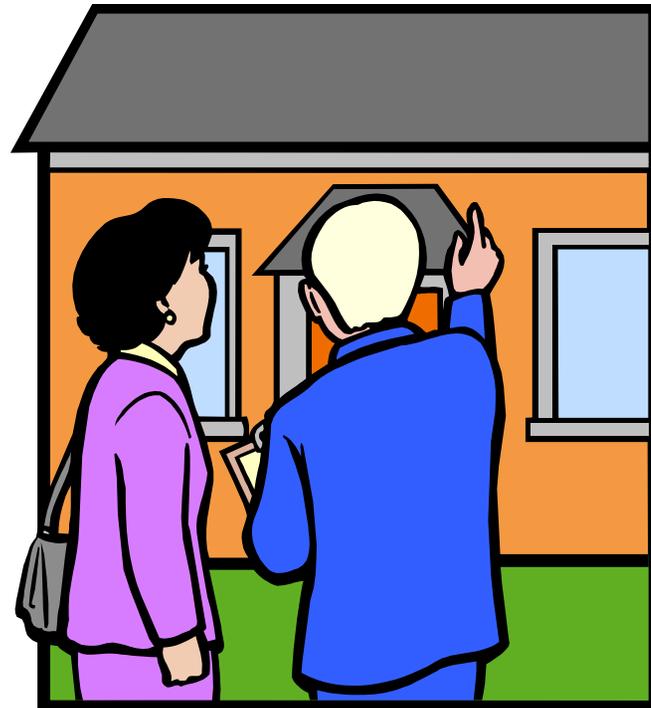
**Door Knocker**

**Be Courteous**

**Don't Argue**

**Use Judgment**

**POLITICS**



# The Appraisal Process



# The Appraisal Process

What is a Appraisal?

- Appraisal is an OPINION
- Estimate of Value

County Assessors must appraise all  
real and personal property

# TYPES OF VALUE

Fair Cash (Market)

Assessed

Use

Investment

Insurable

# MARKET PRICE



Amount  
actually paid



# MARKET VALUE



Estimated sale  
price



# MARKET VALUE (Okla, Statute)

Fair Cash Value is the value or price at which a willing buyer would purchase and a willing seller would sell property if both parties are knowledgeable about the property and its uses and if neither party is under undue pressure to buy or sell and for real property shall mean the value for the highest and best use for which such property was actually used or was previously classified for use.

# **Market Value ( Real Estate Appraisal)**

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should be sold after reasonable exposure in a competitive market under all conditions requisite to fair sale, with the buyer and seller acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.

# Questionable Market Value Sales

Family Members

Out of town buyer

Not on the market very long

Foreclosure

Auctions

Adjoining Property

Bank Owned

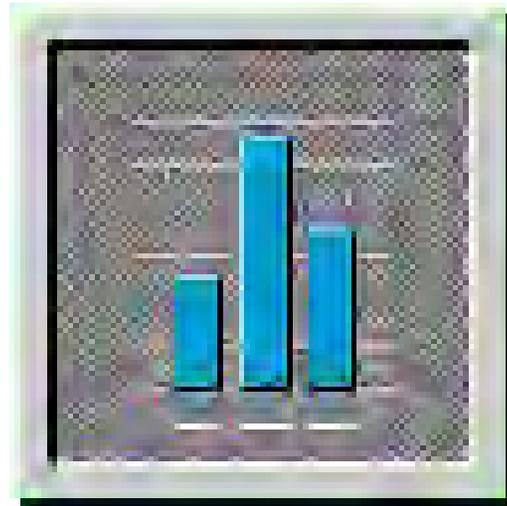
Charitable Org. Sale



*Arms Length Transaction*

# MARKET VALUE

tends to be



*A range of value*

In determining **Market Value**

*It is essential to use*

**Good Judgement  
and Common Sense**

# APPRAISAL PROCESS

Before appraisal comes?

*“Discovery”*

# STEPS TO APPRAISAL

**Define the problem**

**Preliminary Survey and Planning**

**Data Collection and Analysis**

**Application of Data**

**Correlation of Indicated Values**

**Final Estimate of Value**

# Definition of the Problem

- Identifying the property to be appraised
- What property rights involved
- Define the purpose of the appraisal
- Specify the date

# Preliminary Survey & Planning

- Highest and Best Use analysis
- Required Data to Collect
- Select dominant approach to value
- Time and resources

# Data Collection and Analysis

---

## Accurate Property Data

*“good property data gives good appraisals”*

determine data needs

evaluate **quality** of existing data

evaluate the **quantity** of existing data



# Three Types of Data

- **General**
- **Specific**
- **Comparative**

# General Data

- Principles, Forces, Trends, Factors
- Trend = general movement or 'Swing' in market
- Trend is typically Economic in nature

# **Factors Affecting Values**

- **Social Influences**
- **Economic Influences**
- **Environmental Influences**
- **Governmental Influences**

# Collecting Specific Data

## Physical Data of Improvements

- Stuff on the field card
  - Use
  - Sq ft
  - Construction & Quality
  - C h/a
  - Bed, bath count
  - Age & condition

Location Location Location

# Collecting Specific Data

## Site Data

- Parcel Size
- Land Use
- Shape of Lot
- Topography
- Frontage
- Depth
- Width

# Collecting Comparative Data

## Comparative Data

- Cost Data
- Income Data
- Sales Data

**Current      Current      Current**

# Application of the 3 Approaches

- Model Specification

- Model = a small representation  
of something big

- Appraisal Model

# Three Approaches To Value

**COST**

**SALES COMPARSION**

**INCOME**

# Cost Approach

$$\text{RCN} \text{ LD} + \text{LAND} = \text{VALUE}$$

**Replacement Cost New**      **Less Depreciation**

= market **value** of improvements

+ value of the dirt

= **Total Market Value**

**Most common approach used in Mass Appraisal**

**Backbone of most assessment systems**

# Cost Approach

depends on:

- accurate coding of building classes
- type of construction
- building features

# Type of Construction



# Accurate Coding of Building Classes

## Important!!!



# Accurate Coding of Building Classes

## Important!!!



# DEPRECIATION

*Loss in value from any cause*

Most difficult to determine - experience

**Weakest link in the  
Cost Approach**



# Appraiser's Concept

Difference between **RCN** and **Market Value**

Is the amount of **depreciation**

**RCN** sets the upper limit of property value

**Physical Deterioration**      Wearing out

Loss of Usefulness

**Functional Obsolescence**

Outside Forces

**Economic Obsolescence**

# Cost Approach

how does it work ?

Estimate Land Values

Estimate current cost of constructing the improvements (RCN)

Estimate the amount of **Depreciation** and subtract from RCN

$RCNLD + \text{Land Value} = \text{Current Market Value}$

What's the value of the this house?

RCN \$75/sq ft

2,500ft x \$75/sqft = \$187,500

Depreciation = 20% Land = \$40,000

187,500 RCN

- 20% (187,500 x .20) = DEPREC  
37,500

150,000 RCNLD

+ Land \$40,000

Total Property Value = \$190,000



# Sales Comparison Approach

---

Uses the market to estimate value

Compares the subject property to similar properties that have recently sold

# Sales Comparison Approach

---

## The Formula

**Value = Sales Price +/-  
Adjustments**

# Sales Comparison Approach

- Can be used IF enough Sales Data available
- Usually most accurate
- Most objective
- Use Sale with least amount of adjustments
- What is the Quality of Data?
- Used very effectively in Appeals Process

# Sales Comparison Approach

---

## **\*5 Basic Steps\***

1. Defining the appraisal problem
2. Collecting and analyzing the data
3. Selecting appropriate units of comparison
4. Making reasonable adjustments
5. Applying the data to the subject property

The market is decreasing 1% per month  
 A large lot is worth \$2,000 more than an average sized lot  
 Construction quality is a 5% adjustment  
 An extra bath is worth \$2,500

Item	Subject	Comp#1	Comp#2	Comp#3
<b>Sale Price</b>		\$40,000	\$42,000	\$43,000
<b>Sale Date</b>		Current	5 months	8 months
<b>Time Adj</b>		0	-2100 -5%	-3440 -8%
<b>Adjusted Value</b>		\$40,000	\$39,900	\$39,560
<b>Lot Size</b>	Avg	-2000 Lg	-2000 Lg	Avg
<b>Quality</b>	Good	2000 Avg +5%	1995 Avg +5%	3956 Fair +10%
<b>Room</b>	5-2-2	2500 5-2-1	2500 5-2-1	5-2-2
<b>Final Adj Value</b>		\$42,500	\$42,395	\$43,516
<b>Gross Adjustments</b>		6500	8595	7396

# Income Approach

**Applicable only to income producing properties**

**Value based on amount of net income property will generate.**



**Value = Income ÷ Capitalization Rate**

(Always use current income and expense information)

# Correlation of Values

- The amount and reliability of data
- Strengths and weaknesses of each approach
- The appropriateness of each approach

AND

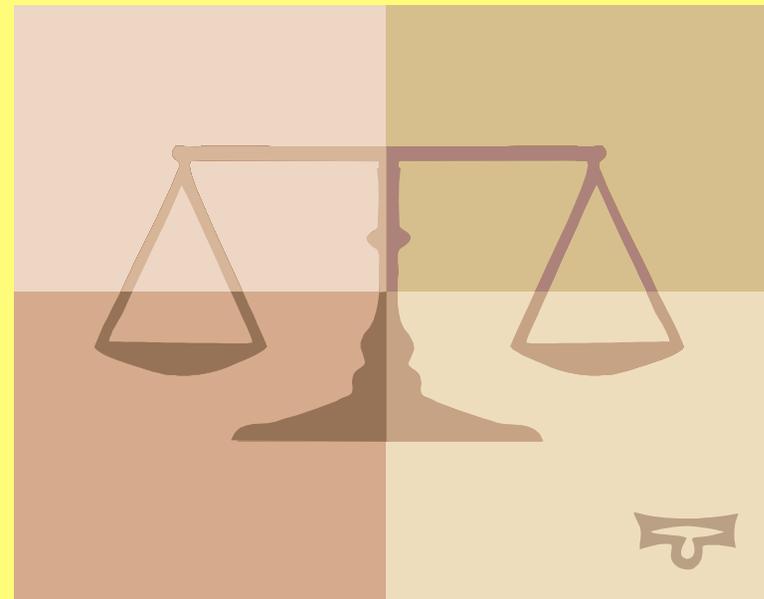
- NEVER, NEVER, NEVER

**AVERAGE!**

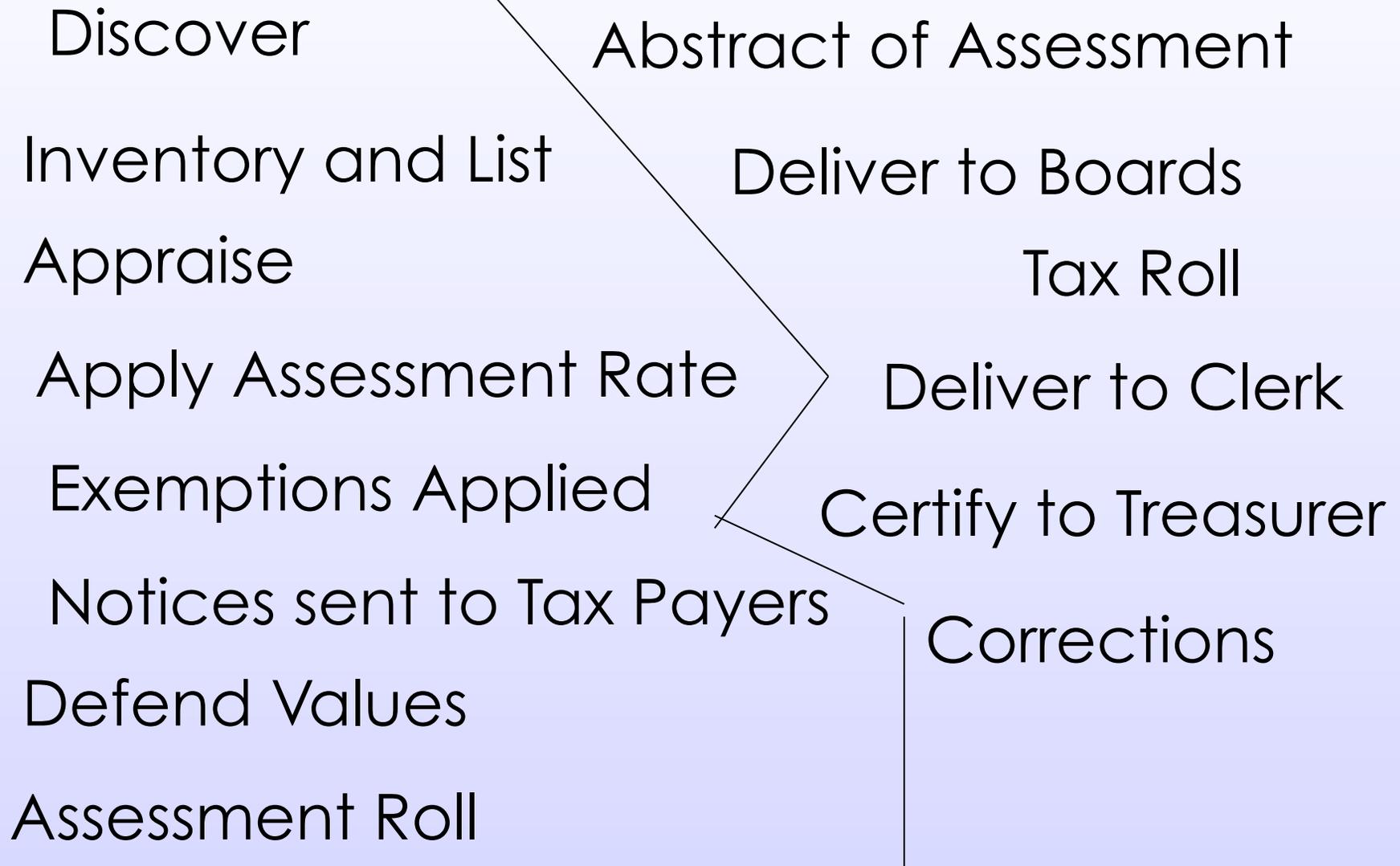
# The Assessment Process

## Major Steps

- Discover
- Assess
- Defend
- Tax Rolls



# Steps to Assessment



# DISCOVERY

All taxable real and personal property

Needs adequate manpower and resources

Standards, guidelines, policies, and law

# Methods of Discovery

## Real Property

Visual Inspection

Building Permits

Employee Reporting

Taxpayer Reporting

# Discover of Personal Property

Discovery Reviews **Honor system**

Chattel Mortgages

Corporate Charters filed in Clerk's Office

Self Declarations **# 1 method**

Desk Audits

Telephone Checks

Physical Inspection **Best method**

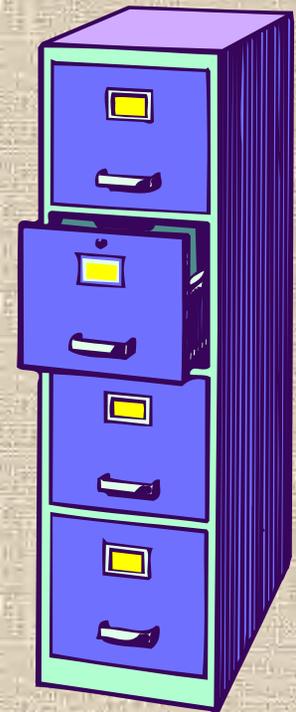
Detailed Audits

Tax Commission

# INVENTORY and LISTING

**Permanent Records**

**Taxable and Exempt**



# 3 Files to Maintain

Property Ownership

Property Record

Property Sales

# Taxable Property

**Real and Tangible  
Personal Property**

**Not exempt**

**Real Property** Fee simple(**bundle of  
rights**)  
**Tangible Personal Property**

**Movable – not permanently attached**

**See, Feel, Touch**

**Situs January 1**

# Exempt Property

- Dictated by Statutes
- Dictated by Court Cases
- Dictated by Constitution
- Dictated by Legislation
  
- O.S. 68 § 2887

# Assessment Rate Applied

“fractional assessment state”

Real Property            11% - 13.5%

Personal Property    10% - 15%

Public Service            22.85%

**Appraised Value** times  
Assessment Rate equals

***Assessed Value***

Appraised Value = \$20,000

Assessment Rate = 12%

Assessed Value = ?

$$12 \div 100 = .12$$

\$20,000 x .12 = \$2,400 Assessed Value

\$2,400 - \$1,000 = \$1,400 Net Assessed

Exemption

# Apply Exemptions

Real Property

*Homestead*

*Double Homestead*

*“Sr. Freeze”*

*Agricultural Filter Strip*



# Personal Property Exemptions

Household Goods

Military

Manufactured Home

5 year Manufacturing

# Notice of Change

Fair Cash Value

Assessment Rate

Assessed Value

Both Current and Previous Years

# Defense of Values

Appeals Process

*Right of Due  
Process*

Assessor

Bd of Equalization

Dist Court

20 Working Days

Informal Hearing

5 Working Days

Formal Protest

10 Working Days

*Must not create Inequities*



# Who can file ?

*Anyone*

With change in value

Without a change in value

By *1<sup>st</sup> Monday in May*

Must be on prescribed forms

All real  
and  
personal  
property

# ASSESSMENT ROLL

All lands in numerical order

All lands within town or city

Personal Property - Alpha

Acres, School District, Name &  
Address

Values

Homestead Exemption

# Assessment Roll

4<sup>th</sup> Monday in April - County Board

June 15 - State Board of Equalization

November 1 - Tax Commission



# Tax Roll

Similar to Assessment Roll

By Taxing Jurisdiction

Includes Taxes owed

Includes all property - Real,  
Personal, Public Service, and  
Exempt



# Tax Roll includes taxes . . .

Millage Levy Tax Levy Nominal Tax Rate

1 mill = 1/10 of 1 cent

100 mills = 1 dime

1000 mills = 1 dollar

**\$87.35** per **\$1000** Assessed Value

# Mills to Decimal Form

Tax Levy = 90 mills

$$90 \div 1000 = .090$$

How do you calculate taxes ?

Appraised Value = \$80,000

Assessment Level = 12%

Tax Levy = 90 mills

Homestead Exemption = \$1000

$$\text{\$80,000} \times .12 = \text{\$9600}$$

**Assessed Value**

$$\text{\$9600} - \text{\$1000} = \text{\$8600}$$

**Net Assessed**

$$\text{\$8600} \times .090 = \text{\$774}$$

**Taxes**

- Tax Roll to County Clerk  
**By October 1st**
- Certify Tax Roll to Treasurer  
**By October 1st**
- Corrections to Tax Roll  
**By Certificate or through Bd of  
Tax Roll Corrections**

# **Board of Tax Roll Corrections**

Deals with changes effecting taxes

## **MEMBERS?**

**Chairman – Chairman of Co. Comm.**

**V. Chair - Chairman of Bd of Equal.**

**Member - Assessor**

**Who is Secretary?**

# Purpose of Bd of Corrections

- **CAN NOT hear complaints on values**
- **Can alter or correct the Tax Roll because of errors**
- **Only 17 reasons**

# Clerical Error Certificates

8 Reasons

Does not effect taxes

# Omitted Property

Personal Property                      3 years

Real Property                            15 years

*Certificate of Assessment of Omitted Property*

County Treasurer

County Clerk

County Assessor



# **PUBLIC SERVICE**

# **Public Service**

## **A General Overview**

**Ad Valorem Division**  
Oklahoma Tax Commission

# Public Service Section

**Mike Isbell – Revenue Administrator**  
**Ata Babak – Supervisor**

## Staff

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Milton Hall            Auditor III

Vicki Duncan        A&E II

Roslyn Richards    Adm Tech II

# Local and Central Valuation

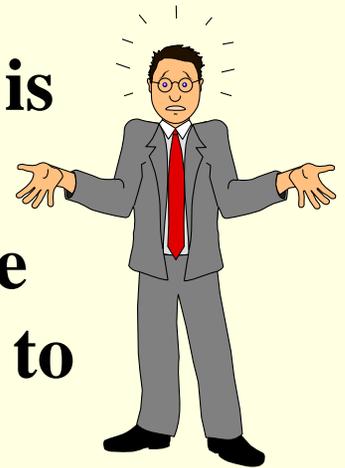
**Locally Assessed** - fair cash valuations and assessments are the responsibility of the **County Assessor**

**Centrally Assessed** - fair cash valuations and assessments are the responsibility of the **State Board of Equalization**

The **Ad Valorem Division** of the Oklahoma Tax Commission is charged with the responsibility of valuing all Railroad, Air Carrier and Public Service Corporation property for the State Board of Equalization

# Where do They file?

**The jurisdictional status of the property is determined by knowing the scope of operations for the going concern and the property in question, and its relationship to Oklahoma Statutes**



# Public Service Corporations Definition

as used in the Ad Valorem Tax Code

**68 § 2808**



**...“Public Service Corporation” means all transportation companies, transmission companies, all gas, electric, light, heat and power companies and all water-works and water power companies, and all persons authorized to exercise the right of eminent domain or to use or occupy any right-of-way, street, alley, or public highway, along, over or under the same in a manner not permitted to the general public; ... and**

# Public Service Corporations Definition, Con't

as used in the Ad Valorem Tax Code

**68 § 2808**

- **“Video Services Provider” means a subclass of public service corporations consisting of any public service corporation offering video programming services; and**  
**“Video Programming” shall have the same meaning as set forth in 47 U.S. C., Section 522 (20).**



# Railroad and Air Carrier Definition

as used in the Ad Valorem Tax Code

## 68 § 2808 - Definitions ...



**... “Transportation company” shall not include any railroad or any air carrier. ...**

**... However, all railroad and air carrier property shall continue to be valued and assessed by the State Board of Equalization for purposes of ad valorem taxation; ...**

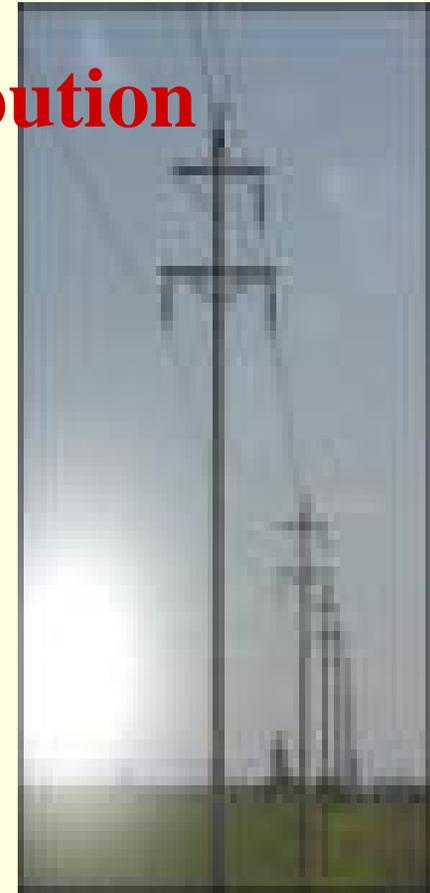
# Centrally Valued Industries

- **Airline**
- **Distribution Pipeline**
- **Electric**
- **Fluid Pipeline**
- **Gas Pipeline**
- **Railroad**
- **Telecommunication**
- **Video Services Provider**
- **Water**

# **FILING INFORMATION**

- **Return Information**
- **Audited Financial Statements**
- **State & Federal Regulatory Reports**
- **SEC Form 10K**
- **Shareholder Annual Reports**
- **Impairment Studies**

# Electric Transmission and Distribution

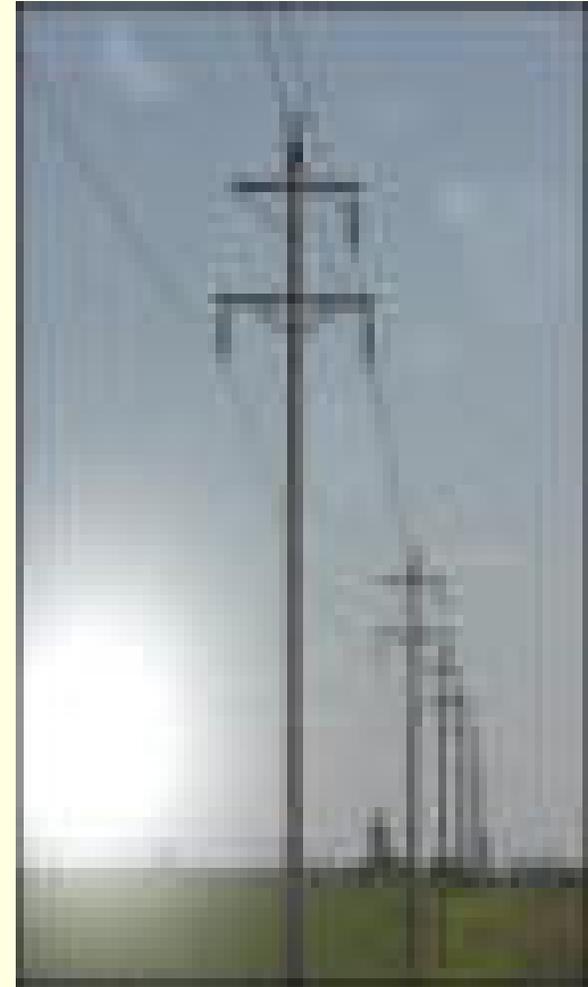


Transmission and distribution lines are centrally valued.

# Rural Electric Cooperative Corporations

Are not Public Service

68 § 1801, 68 § 1803 and 68 § 1806



**In-Lieu-of Tax**

# Water Districts

**are not Public Service Corporations**

## Rural Water, ... Districts Act (See 82 § 1324.2)



A public nonprofit company with governing body of a district being the “Board”. The board of county commissioners and county clerk.

## Regional Water Distribution District Act (See 82 § 1266)

- A public company with the governing body of a district being a “**public agency**”.
- Political subdivision of this state
- Agency of the state government or of the United States
- Public Trust of this state (whether municipality, county or State of Oklahoma)
- Political subdivision of another state

**Districts are exempt from taxes and assessments**



# Transmission Broadcasting

**68 § 2808 Definitions -  
Certain property to be assessed by  
State Board of Equalization.**

... A.3. "Transmission company", ..... leasing or operating *for hire* any telegraph or telephone line or radio broadcasting system; ...

## **Radio and Television are not for hire**

... B. As used in the Ad Valorem Tax Code, "transmission company" and "public service corporation" *shall not be construed to include* cable television companies

...

**Cable Television – specifically exempt per Statute**

# **Unit Value Method Approaches**

- **Cost Approach (Net Investment)**
- **Income Approach**
- **Stock and Debt Approach (Market)**
- **Discounted Cash Flow**

# **Unit Value Methodology**

- **Value the Going Concern**
- **Synergistic Value of the Component Parts**
- **Value created by, and resulting from, the combined operation of all its parts as a unit is something that does not exist until that combination is formed**
- **Accepted Methodology of over half of the States in the Union**

# Assessment Ratio

Determined by Constitution and Statute

## Section X- 8

3. All other property which is assessed by the State Board of Equalization shall be assessed for ad valorem taxation at the percentage of its fair cash value, estimated at the price it would bring at a fair voluntary sale at which it was assessed on January 1, 1996.

**22.85%**    **Public Service Corporations**

**11.84%**    **Railroad and Airline**

**12.00%**    **Video Services Providers**

## **Starting 2011 Tax Year**

- **Public Service will be sending;**
  - **1- County Review Sheet**
  - **2- County Detail Sheet**
  - **3- Assessed Value**
  - **4- Public Service Directory**
- At the same time.**

## Oklahoma Tax Commission - Ad Valorem Division

### Cimarron County 2010 Public Service Review

- A005 ABX Air, Inc.  
Company deleted, No longer providing scheduled service in Oklahoma
- G414 Red Rock Interstate Gas Company  
Fair Cash Value up 13.58% with no additional investment in school districts D-1 or I-2, capital investment did increase in other jurisdictions (I-11) proportionally enough to pull some value away from those jurisdictions with no activity.
- G415 Stanza Pipeline Co., LP  
Fair cash value as certified down 5.82%, Company also reports the retirement/removal of four compressor engines in SD I-10
- T172 Crossroads Wireless Holding LLC  
Company no longer operational, filed for bankruptcy in 2009 and will not emerge from such. All leased tower sites and all property situated at those sites were rejected/abandoned with the approval of the Bankruptcy Court or by operation of law. Those sites owned by Crossroads were sold to American Tower (Locally Valued).
- T506 WWC License, LLC  
Acquired January 9, 2009 and merged into (T504) Verizon Wireless dba Cellco Partnership

OTC Form <b>913-D</b>	<b>OKLAHOMA TAX COMMISSION</b> AD VALOREM DIVISION <b>COUNTY DETAIL</b>	<b>TAX YEAR</b> <b>2010</b>
--------------------------	---	--------------------------------

COMPANY NAME: STANZA PIPELINE CO., L.P.					COUNTY NAME: CIMARRON
OTC AD VALOREM REFERENCE NUMBER	SCHOOL DISTRICT NAME	COUNTY SCHOOL DISTRICT NUMBER	CITY/TOWN/RFPD NAME OR RURAL	COUNTY JOINT DISTRICT	PIECES AND/OR QUANTITY WITH DESCRIPTION OF ASSETS AND PROPERTY DESCRIPTION
13/568/00/0000	Yarborough	J1-1	Rural	Texas	2.14 Miles Pipeline
13/113/00/0000	Boise City	I-2	Rural		16.892 Miles Pipeline
13/114/00/0000	Felt	I-10	Rural		Compressor Station: Cimarron #1 Compressor Station, 8 Compressor engines
					Materials & Supplies
					22.15 Miles Pipeline
13/115/00/0000	Keyes	I-11	Rural		7.45 Miles Pipeline

- NOTE:**
1. List in detail all non-exempt property in the county by ad valorem reference number, in numerical order. Include county, school district, career-tech district and city, town, rural or Rural Fire Protection District Numbers.
  2. Include legal description for all land and structures. Please show enough detail to enable the Assessor to identify the property.
  3. Always include company and county name to each page while restricting input to just one county per page.
  4. This page will be forwarded to the above identified county.

OTC Form <b>913-D</b>	<b>OKLAHOMA TAX COMMISSION</b> AD VALOREM DIVISION <b>COUNTY DETAIL</b>	<b>TAX YEAR</b> <b>2010</b>
--------------------------	---	--------------------------------

COMPANY NAME: RED ROCK INTERSTATE GAS COMPANY					COUNTY NAME: CIMARRON
OTC AD VALOREM REFERENCE NUMBER	SCHOOL DISTRICT NAME	COUNTY SCHOOL DISTRICT NUMBER	CITY/TOWN/RFPD NAME OR RURAL	COUNTY JOINT DISTRICT	PIECES AND/OR QUANTITY WITH DESCRIPTION OF ASSETS AND PROPERTY DESCRIPTION
13/112/00/1354	PLAINVIEW	D-1	PLAINVIEW		17.264 Miles Transmission Pipe
					Pinkerton Sales Meter Station (09-2n-8e)
					Kerrick Microwave & Sales Meter Stations (31-1n-8e)
13/113/00/0000	Boise City	I-2	Rural		6.363 miles Transmission Pipe
13/115/00/0000	Keyes	I-11	Rural		80 Acres, Keyes Compressor Station (17-5n-7e), Materials & Supplies
					CWIP (Keyes Air Blending Purchase)
					4 Cooper Bessemer Compressors - 5,400 HP
					Sturgis Field Compressor Station (3-4n-8e)
					56.025 miles Transmission Pipe
					Keyes Discharge Check Meter & Lateral Check Meter Stations (17-5n-7e)
					Keyes Sales Meter Station (23-4n-7e)
					Cimarron One Sales Meter Station (10/11-4n-7e)

**NOTE:**

1. List in detail all non-exempt property in the county by ad valorem reference number, in numerical order. Include county, school district, career-tech district and city, town, rural or Rural Fire Protection District Numbers.
2. Include legal description for all land and structures. Please show enough detail to enable the Assessor to identify the property.
3. Always include company and county name to each page while restricting input to just one county per page.
4. This page will be forwarded to the above identified county.

**OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION**  
**COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT**

<b>TAX YEAR</b> <b>2010</b>
--------------------------------

(P:\PU\Current\DataBase\00.MDB\SB County Summary - All)

OTC AD VALOREM REFERENCE NUMBER	COUNTY SCHOOL DISTRICT NUMBER	CITY / TOWN / RFPD NAME OR RURAL	COUNTY JOINT DISTRICT	CAREER TECH NUMBER	ASSESSED VALUE
<b>COUNTY: CIMARRON (13)</b>					
<b>COMPANY: RED ROCK INTERSTATE GAS COMPANY (G414)</b>					
<b>AGENT: JOE WALSH</b>					
P O BOX 4372					
HOUSTON TX 77210 4372					
719-555-3355					
13/112/00/1354	D-1	PLAINVIEW		00	143,583
13/113/00/0000	I-2	RURAL		00	153,585
13/115/00/0000	I-11	RURAL		00	4,933,231
<b>** TOTAL COMPANY **</b>					<b>5,236,399</b>
<b>COMPANY: STANZA PIPELINE CO, L. P. (G415)</b>					
<b>AGENT: JUNIOR SAMPLES</b>					
200 S. 10TH ST.					
NASHVILLE, TN 37135					
BR-549					
13/568/00/0000	Jl-1	YARBROUGH		00	17,361
13/113/00/0000	I-2	BOISE CITY		00	719,896
13/114/00/0000	I-10	FELT		00	1,231,022
13/115/00/0000	I-11	KEYES		00	317,501
<b>** TOTAL COMPANY **</b>					<b>2,285,780</b>

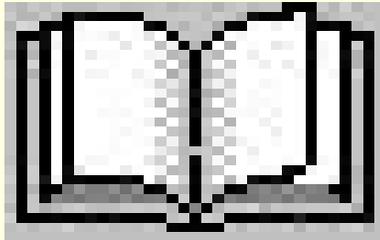
**2010  
DIRECTORY  
PUBLIC SERVICE COMPANIES**



**OKLAHOMA TAX COMMISSION  
2501 LINCOLN BLVD.  
OKLAHOMA CITY, OK. 73194**

**JEFF SPELMAN, CAE, DIRECTOR  
AD VALOREM DIVISION**

**PUBLICATION No. 10-02-PSD-01**



2009

**DIRECTORY  
PUBLIC SERVICE COMPANIES**

OKLAHOMA TAX COMMISSION  
2501 LINCOLN BOULEVARD  
OKLAHOMA CITY, OK 73194

JEFF SPELMAN, CAE, DIRECTOR  
AD VALOREM DIVISION  
PUBLICATION NO. 04-00-PSD-00

2010

**DELETIONS, NAME CHANGES, & NEW COMPANIES**

**PUBLIC SERVICE COMPANIES**

OKLAHOMA TAX COMMISSION

AD VALOREM

ID	COMPANY	COMMENTS
A005	ABX AIR	DELETION - NO LONGER PROVIDES SCHEDULED SERVICE IN OKLAHOMA
A011	AIR TRANSPORT INTL. LLC	DELETION - NO FLIGHTS INTO OKLAHOMA IN 2009
A071	FREEDOM AIRLINES	NEW - NEW PUBLIC SERVICE COMPANY
A103	MESABA AVIATION INC	NEW - NEW PUBLIC SERVICE COMPANY
A118	SIERRA PACIFIC AIRLINES	NEW - NEW PUBLIC SERVICE COMPANY
G348	MARKWEST PIPELINE LLC	NEW - NEW PUBLIC SERVICE COMPANY
G349	MID-CONTINENT EXPRESS PIPELINE	NEW - NEW PUBLIC SERVICE COMPANY
T008	ACCESSLINE COMM.	DELETION - NO SITUS PROPERTY IN OKLAHOMA
T017	ALTELL LLC	DELETION - PURCHASED AND MERGED INTO (T504) CELLCO PTNRSH. (VERIZON WIRELESS)
T172	CROSSROADS WIRELESS HOLDINGS LLC	DELETION - FILED FOR CHAPTER 11 BANKRUPTCY; OKLAHOMA ASSETS REMOVED
T205	FORT SMITH MSA	DELETION - PURCHASED AND MERGED INTO (T504) CELLCO PTNRSH. (VERIZON WIRELESS)
T207	ECHO SERVICES, INC	DELETION - NO LONGER IN BUSINESS
T231	DART PHONE	NEW - NEW PUBLIC SERVICE COMPANY
T269	MCLEOD USA NETWORK SERVICES	DELETION - ALL ASSETS WERE TRANSFERRED INTO MCLEOD TELECOMM. SRVCS. (T268)
T323	OKLAHOMA RSA #4 SOUTH PARTNERSHIP	DELETION - PURCHASED AND MERGED INTO (T504) CELLCO PTNRSH. (VERIZON WIRELESS)
T375	POPLAR PCS	DELETION - NO PROPERTY IN OKLAHOMA
T425	EXCEL PIPELINE LLC	NEW - NEW PUBLIC SERVICE COMPANY
T467	TELETOUCH COMM.	DELETION - NO PROPERTY IN OKLAHOMA
T479	TELMEX USA LLC	NEW - NEW PUBLIC SERVICE COMPANY
T506	WWC LICENSE	DELETION - PURCHASED AND MERGED INTO (T504) CELLCO PTNRSH. (VERIZON WIRELESS)
V349	PANHANDLE TELECOMM. SYSTEMS, INC	NEW - NEW SUBCLASS OF PUBLIC SERVICE CORPORATION; VIDEO SERVICE PROVIDER
V460	SOUTHWESTERN BELL TELEPHONE CO/SWBT PURCHASING & LEASING LP	NEW - NEW SUBCLASS OF PUBLIC SERVICE CORPORATION; VIDEO SERVICE PROVIDER
W070	CORRAL KREEK WATER CO	NEW - NEW PUBLIC SERVICE COMPANY

The End

# Public Service

A General Overview

Ad Valorem Division

Oklahoma Tax Commission

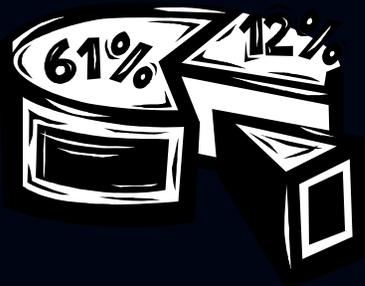
**STATISTICAL  
TECH SUPPORT**

# STATISTICAL AND TECHNICAL SUPPORT



TERESA STRAWTHER

TERESA WOOD



# WE'RE THE NUMBERS PEOPLE

- CAN'T DO OUR JOB WITHOUT YOU
- APPRECIATE YOUR HELP
- TRY TO SAVE YOU WORK



# STATISTICAL & TECHNICAL SUPPORT SECTION REPORTS

- OTC FORM 917-B – ABSTRACT OF VALUATION & ASSESSMENT
- OTC FORM 923 – REPORT OF HOMESTEAD EXEMPTION
- OTC FORM 993 – REPORT OF NET ASSESSED VALUATION & MILLAGE



# STATISTICAL & TECHNICAL SUPPORT SECTION REPORTS

- S. A. & I. FORM 2633 – COUNTY TAX LEVIES
- FORMS 969 & 916 – CLAIM FOR REIMBURSEMENT FOR ADDITIONAL HOMESTEAD EXEMPTIONS
- PROGRESS REPORT ON COUNTY VISUAL INSPECTION PROGRAMS



# FORM 917-B

- FIFTH YEAR
- FRONT COMPLETELY BLANK
- PROGRAM PRINTS ENTIRE FRONT OF ABSTRACT
- ON THE BACK
  - PERSONAL PROPERTY DEFINITIONS
  - SIGNATURE LINE FOR ASSESSOR
  - CERTIFICATION BY STATE AUDITOR



OTC Form 917-B

**ABSTRACT PERSONAL PROPERTY DEFINITIONS**

1. Manufacturing and Processing (Other than Oil and Gas): Industry and product that is not Hydrocarbon based.
2. Refineries, Gasoline Plants, Gathering and Compression: Hydrocarbon based property engaged specifically in the gathering and compression of product, or the refining and development of a finished good for consumption by end-user.
3. Other Oil, Gas and Mining Property: All mining property, all other hydrocarbon property not included on line item #2 above, would be inclusive of tank farms or other storage facilities.
4. Business Inventories (gross): Would be inclusive of Freeport inventory, defined as that property carried as product for the consumer and inclusive of any percentage completed of work in progress.
5. Business Furniture, Fixtures and Equipment: Property used by the business in everyday operations. Should include all other operational property not reported on line items 1 through 4.
6. Manufactured Homes on Land owned by others.
7. Improvements on Leased Land and Leasehold Improvements: Capital improvements on property owned by others.
8. Livestock and Animals: All types.
9. Farm Tractors and Equipment: All types of farm tractors and related equipment.
10. Household Equipment and Other Personal Property: All household personal property, 0 if abolished (Article 10, Section 8a, Oklahoma Constitution).

---

**NOTICE: ANY INQUIRES REGARDING THIS FORM SHOULD BE MADE TO THE OKLAHOMA TAX COMMISSION.**

I do hereby certify that this abstract is a true and correct statement of all property valued and assessed for taxation as fixed by the County Board of Equalization and shown by the records in my office this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_ County Assessor

\_\_\_\_\_ County, Oklahoma

---

I do hereby certify that this abstract is a true and correct statement of all property valued and assessed for taxation as fixed by the State Board of Equalization and subscribe my name and affix the seal of my office this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Seal) \_\_\_\_\_ State Auditor and Inspector

# FORM 917-B

- **LASER PRINTER**

- **TEXT**

- **NUMBERS**

- **BOXES**

- **DATA MUST BE ON CARDSTOCK AND ON THE SAME FORM WITH ASSESSOR'S SIGNATURE**

OTC Form 917-B  
Revised 2006

ANNUAL ABSTRACT OF VALUATION AND ASSESSMENT FOR JOHNSTON COUNTY, 2008

PERSONAL PROPERTY		Fair Cash Valuation	Fractional Assessment Percentage Applied	Gross Assessed Valuation
1	Manufacturing and Processing (other than Oil and Gas) .....	\$	12.00	\$
2	Refineries, Gasoline Plants, Gather and Compression .....			
3	Other Oil, Gas and Mining Property .....			
4	Business Inventories (gross) .....			
5	Business Furniture, Fixtures and Equipment .....			
6	Manufactured Homes on Land Owned by Others .....			
7	Improvements on Leased Land and Leasehold Improvements .....			
8	Livestock and Animals .....			
9	Farm tractors and Equipment .....			
10	Household Equipment and Other Personal Property .....			
11	Total Personal Property Valuation .....			
12	Less Freepoint Exemption .....			
13	Net Personal Property Valuation .....	\$		\$
14	Valuation Penalty .....			\$
15	Less Veterans Exemption .....			\$
16	Less Head-of-Household Exemption .....			\$
17	Less Manufactured Homes on Leased Land Additional Exemptions .....			\$
18	Net Assessed Valued Personal Property Subject to Tax .....	\$		\$

REAL PROPERTY	Taxable Fair Cash Valuation		Number	Gross Assessed Valuation	
	Real Estate	Improvements		Real Estate	Improvements
19	Residential Urban .....	\$		\$	
20	Residential Rural .....	\$		\$	
21	Commercial/Industrial Urban .....	\$		\$	
22	Commercial/Industrial Rural .....	\$		\$	
23	Agriculture Urban .....	\$		\$	
24	Agriculture Rural .....	\$		\$	
25	Subtotals Real Estate and Improvements (lines 19 through 24) ..	\$		\$	
26	Less Homestead Exemption .....			\$	
27	Less Additional Homestead Exemption .....			\$	
28	Less Disabled Veteran Exemption .....			\$	
29	Net Assessed Locally Valued Real Property Subject to Tax .....			\$	
30	Total Net Assessed Locally Valued Property Subject to Tax (line 18 + line 29 = line 30) .....			\$	

# FORM 917-B

- **CERTIFIED BY THE STATE BOARD OF EQUALIZATION**
- **COUNTY BUDGETS ARE BASED ON ABSTRACT FIGURES**
- **USED FOR LEGISLATIVE REQUESTS**
- **REPORTED IN THE VISUAL INSPECTION PROGRESS REPORT**





# FORM 923

## REPORT OF HOMESTEAD EXEMPTION

■ **COMPUTERIZED REPORT**

■ **SAME LAYOUT**

■ **SAME DATA**

Time: 8:58AM Annual Report of Homestead Exemption

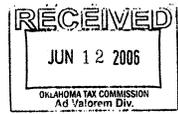
State of Oklahoma, Latimer County  
I, the undersigned County Assessor, do hereby certify that the following is a true and correct report of all the Homesteads exempt from taxation in the county of Latimer, for the year 2006. As fixed by the County Board of Equalization and shown by the records in my office.

Classification of Homestead	Number of Homesteads	Acres or Lots Allowed Homestead	Assessed Value Before HomeStead	Amount of Homestead Allowed	Net Assessed Value of Homestead
RURAL EXEMPT	1,751	49,032.15	6,788,932	1,696,527	4,924,250
RURAL DBL	201			168,155	
URBAN EXEMPT	547	824.27	1,993,563	537,305	1,356,647
URBAN DBL	116			99,611	
<b>TOTAL -----&gt;</b>	<b>2,615</b>	<b>49,856.42</b>	<b>8,782,495</b>	<b>2,501,598</b>	<b>6,280,897</b>

Rural					URBAN				
School District	Number of Base H.S.	Amount of Base H.S.	Number of Dbl. H. S.	Amount of Dbl. H. S.	School District	Number of Base H. S.	Amount of Base H. S.	Number of Double H.S.	Amount of Double H.S.
I-1 CITY	0	0	0	0	I-1 CITY	420	413,482	90	77,160
I-1 RURAL	573	562,396	45	39,009	I-1 RURAL	0	0	0	0
I-2 CITY	0	0	0	0	I-2 CITY	127	123,823	26	22,451
I-2 RURAL	174	171,555	18	14,764	I-2 RURAL	0	0	0	0
I-3 BUFFALO VAL	345	328,605	57	50,788	I-3 BUFFALO VAL	0	0	0	0
I-4 PANOLA	340	334,988	37	30,044	I-4 PANOLA	0	0	0	0
J-16 LEFLORE	116	109,651	19	14,539	J-16 LEFLORE	0	0	0	0
J-39 FANSHAWE	13	13,000	1	1,000	J-39 FANSHAWE	0	0	0	0
J-52 TALIHINA	36	35,628	2	1,644	J-52 TALIHINA	0	0	0	0
JD-2 ALBION	4	4,000	0	0	JD-2 ALBION	0	0	0	0
JD-4 PUSH.	1	1,000	1	722	JD-4 PUSH.	0	0	0	0
JHI-1 HARTSHORN	143	135,704	21	15,645	JHI-1 HARTSHORN	0	0	0	0
JI-28 CROWDER	0	0	0	0	JI-28 CROWDER	0	0	0	0
<b>TOTAL</b>	<b>1,751</b>	<b>1,696,527</b>	<b>201</b>	<b>168,155</b>		<b>547</b>	<b>537,305</b>	<b>116</b>	<b>99,611</b>

In testimony whereof, hereunder subscribe my name this 7 Day of June, 2006  
County Assessor [Signature] Date 12-7-06 County Latimer



# FORM 923

## REPORT OF HOMESTEAD EXEMPTION

- **USED FOR**
  - **ADDITIONAL HOMESTEAD EXEMPTION REIMBURSEMENT**
  - **LEGISLATIVE REQUESTS**
  - **REVENUE IMPACT STUDIES**





# S. A. & I. FORM 2633 - COUNTY TAX LEVIES

- HELPS WITH
  - CALCULATING AVERAGE COUNTY LEVY
  - AUDITING REIMBURSEMENT CLAIM FOR ADDITIONAL HOMESTEAD EXEMPTION
  - AUDITING FORM 993/TAX ROLL ABSTRACT
  - LEGISLATIVE AND OTHER REQUESTS



# FORM 993

## REPORT OF NET ASSESSED VALUATION AND MILLAGE

- SAME DATA AS TAX ROLL ABSTRACT
- VALUES, LEVIES & TAXES BY TAXING JURISDICTION
- AD VALOREM REFERENCE #
  - COUNTY
  - SCHOOL DISTRICT
  - VO-TECH
  - RURAL OR CITY

County # 01

**COUNTY ASSESSOR'S REPORT OF NET ASSESSED VALUATION AND MILLAGE**  
FOR THE TAXABLE YEAR 2008  
ADAIR COUNTY, STATE OF OKLAHOMA

To the County Assessor: The following is a full and correct report of net assessed valuation and millage as certified by the county treasurer for the current taxable year. It is to contain the net total valuations, separately stated as to personal and real property. Each taxing jurisdiction, by actual addition of tax roll entries with the applicable levies, shall be extended separately. These entries shall total as entered on the tax rolls as certified for collection on or before November 1 of the current tax year. (Ref. 68 O.S. 2001, Section 2842-C)

School Districts or Taxing Entities having Authorized Tax Levies	Class	Net Assessed Valuations	Millage Levies	Total Tax Calculated for Collection
School District # and Name <b>D-1 SKELLEY</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-001-04-0000      1</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>I-4 WATTS</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-002-04-0000      4A</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>I-4 WATTS</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-002-04-1776      WATTS4</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 WATTS</b>	PS			
School District # and Name <b>I-11 WESTVILLE</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-003-04-0000      11A</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>I-11 WESTVILLE</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-003-04-1806      WST11</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 WESTVILLE</b>	PS			
School District # and Name <b>D-10 PEAVINE</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-005-04-0000      19</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>D-22 MARYETTA</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-006-04-0000      22</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>D-24 ROCKY MOUNTAIN</b>	Pers			
ADV Reference No.      Co. SD Code # <b>01-007-04-0000      24</b>	Real			
Vo-Tech City Name      Special      Joint County <b>04 RURAL</b>	PS			

Page 1 R:\citylevnetasd.mdb\bits

# FORM 993

## REPORT OF NET ASSESSED VALUATION AND MILLAGE

■ **COMPUTERIZED  
VERSION**

■ **SAME LAYOUT &  
DATA**

■ **ASSESSOR PRINT  
& SIGN**

**COUNTY ASSESSOR ABSTRACT OF TAX ROLLS FOR THE TAXABLE YEAR 2006**  
Alfalfa County, State of Oklahoma

Page 2 of 3

To the County Clerk: The following is a true and correct ABSTRACT of the Original Tax Rolls of the aforesaid County and State and for the aforesaid Taxable Year, showing the total valuation, exclusive of homestead exemptions, separately stated as to personal (including bodies corporate) and real, with the amount of tax extended against each separately stated as to each Taxation Unit, ascertained by actual addition of tax roll entries and items, together with the several rates of levy as to each on the basis of which such extensions were made; and finally, the aggregate or grand total thereof entered on the tax rolls of said County for said year, to-wit:

TAX ROLL UNIT School Districts or parts of Districts having Uniform Tax Levies	TAX COMPUTATION CONTROL			Variance (Tax Gain or Loss)	Total Tax Extended on Tax Rolls	Special Assessments	GRAND TOTAL EXTENDED ON TAX ROLLS Total Charge to County Treasurer (Enter on one roll - Total tax for Taxation Unit)
	Taxable Valuations on Tax Rolls	Total Levies Applied	Total Tax Computed				
B3-Timberlake 02-015-00-0000	Personal	2,656,339	66,850000 ✓	177,576.26	1.16	177,577.42	763,018.80
	Real	6,607,002		441,678.08	8.90	441,686.98	
	Pub. Service	2,150,401		143,754.31	0.09	143,754.40	
Jet City 02-015-00-0863	Personal	152,023	66,850000 ✓	10,162.74	0.10	10,162.84	44,760.42
	Real	356,444		23,828.28	1.22	23,829.50	
	Pub. Service	161,078		10,768.06	0.02	10,768.08	
J1-Ringwood-M 02-360-10-0000	Personal	47,709	90,050000 ✓	4,296.20	0.00	4,296.20	10,500.26
	Real	37,849		3,408.30	0.06	3,408.36	
	Pub. Service	31,046		2,795.69	0.01	2,795.70	
Carmen City 02-617-10-0275	Personal	123,970	75,850000	9,403.12	0.08	9,403.20	55,935.24
	Real	504,792		38,288.47	2.13	38,290.60	
	Pub. Service	108,654		8,241.41	0.03	8,241.44	
J1-Woods-W 02-617-10-0000	Personal	1,270,674	75,850000	96,380.62	0.24	96,380.86	363,162.18
	Real	2,491,395		188,972.31	2.63	188,974.94	
	Pub. Service	1,025,792		77,806.32	0.06	77,806.38	
J3-Grant 02-225-00-0000	Personal	2,542	56,560000 ✓	143.78	0.00	143.78	6,479.64
	Real	97,024		5,487.68	0.12	5,487.80	
	Pub. Service	14,594		848.06	0.00	848.06	
Aline City 02-362-10-0027	Personal	192,209	74,790000 ✓	14,375.31	0.05	14,375.36	46,844.62
	Real	297,534		22,252.57	1.13	22,253.70	
	Pub. Service	136,590		10,215.57	0.01-	10,215.56	
J4-Aline-M 02-362-10-0000	Personal	1,870,640	74,790000 ✓	139,905.17	0.41	139,905.58	291,542.18
	Real	1,344,140		100,528.23	1.25	100,529.48	
	Pub. Service	683,341		51,107.07	0.05	51,107.12	
J42-Garfield 02-195-00-0000	Personal	9,658	55,220000 ✓	533.31	0.01	533.32	976.42
	Real	8,024		443.09	0.01	443.10	
	Pub. Service	0		0.00	0.00	0.00	

# FORM 993

## REPORT OF NET ASSESSED VALUATION AND MILLAGE

### ■ USED FOR

- LEGISLATIVE REQUESTS
- REVENUE IMPACT STUDIES



### ■ DATA BY TAXING JURISDICTION

- PROPERTY VALUES BY CLASS
- LEVIES
- TAXES CALCULATED FOR COLLECTION







**FORMS 969 & 916**  
**CLAIM FOR REIMBURSEMENT FOR ADDITIONAL**  
**HOMESTEAD EXEMPTION**

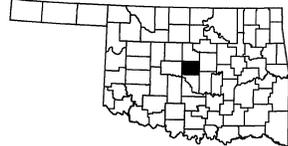
- **REIMBURSEMENT FOR LOST REVENUE WHEN MONEY AVAILABLE**
- **LAST PAYMENT IN 2002 DUE TO LACK OF FUNDING**
- **ALMOST \$38 MILLION LOST REVENUE TO COUNTIES SINCE 2002**



# PROGRESS REPORT

(PROGRESS REPORT TO THE LEGISLATURE AND THE STATE BOARD OF EQUALIZATION ON COUNTY VISUAL INSPECTION PROGRAMS)

- ASSESSOR'S OFFICE/  
STAFF INFORMATION
- COUNTY BOARD OF  
EQUALIZATION  
MEMBERS
- PROPERTY  
VALUATIONS
- PARCELS
- HOMESTEADS

Oklahoma County Statistics												
<b>Assessor / Office Information</b>												
County:	Oklahoma			Co. #						55		
Assessor:	Leonard Sullivan			Year appointed:	N/A		Year elected:	2004				
Years as Assr:	4			Yrs Empl in Assr Off:	4							
First deputy:	Larry Stein											
County Seat:	Oklahoma City											
Mailing Address:	320 Robert S. Kerr, #313, OKC, OK 73102											
E-mail address:	leosul@oklahomacounty.org											
Web site address:	oklahomacounty.org/assessor											
Telephone:	(405) 713-1201											
Fax:	(405) 713-1853											
Population:	680,815											
Area:	720 (sq miles)		460,800 (acres)									
<b>County Board of Equalization Members</b>												
<u>Name</u>	<u>Appointing Authority</u>			<u>Year</u>								
James H. Harrod	County Commissioners			1998								
Donald W. Strube	District Judge			1998								
Frank Burns	Oklahoma Tax Commission			1976								
<b>Assessor and Staff Information</b>					<b>Parcel Information</b>							
<u>Current Staff</u>		<u>Staff Achieving Accreditation</u>			<u>Are the Assessor and First Deputy accredited in accordance with 68 O.S., Section 2316?</u>		<u>Property Use Class</u>			<u>Vacant</u>	<u>Improved</u>	<u>Class Total</u>
Full-Time	Part-Time	Init	Adv			Residential:	27,095	232,855	259,950			
Office: 52	1	Full-Time: 8	59			Commercial:	4,047	16,044	20,091			
Field: 25	0	Part-Time: 0	0			Agricultural:	1,536	1,302	2,838			
Total: 77	1	Total: 8	59	Yes		Exempt:	15,369		15,369			
<b>Change in Gross Assessed Valuations for Real Estate, Improvements and Personal Property</b>							Total Parcels: 298,248					
2008 Real Prop:	\$4,231,912,893			2008 Pers Prop:	\$938,893,766		Total Personal Property Accounts: 33,872					
2007 Real Prop:	\$3,937,136,936			2007 Pers Prop:	\$895,626,168							
Incl/Dec:	\$294,775,957			Incl/Dec:	\$43,267,598							
Change:	7.49%			Change:	4.83%							
							<b>Fractional Assessment %</b>					
							<u>Property Class</u>	<u>Real Prop</u>	<u>Pers Prop</u>			
							Residential:	11.00	13.75			
							Commercial:	11.00	13.75			
							Agricultural:	11.00	13.75			
							<b>Homestead Information</b>					
							<u>Rural</u>		<u>Urban</u>			
							Base number:	3,695	Base number:		117,216	
							Additional number:	155	Additional number:		8,827	
							<b>Compliance</b>					
							County is in substantial compliance with the Annual Valuation requirement.					

# PROGRESS REPORT

- BUDGETS
- REIMBURSEMENTS
- GENERAL INFO ON VISUAL INSPECTION PROJECT
- PERSONAL PROPERTY INFORMATION

Oklahoma cont'd

**COUNTY ASSESSOR BUDGET INFORMATION**

FISCAL YEAR 2007 EXPENDITURES

General Fund:		\$2,193,245	Visual Inspection:		\$2,718,783
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General Operating Budget					Visual Inspection Budget				
FY	Requested	Approved	% of Total	% of Local	FY	Requested	Approved	% of Total	% of Local
04-05	\$2,124,218	\$2,124,218	43.96%	43.96%	04-05	\$2,707,777	\$2,707,777	56.04%	56.04%
05-06	\$2,259,826	\$2,152,923	43.92%	43.92%	05-06	\$2,824,234	\$2,748,624	56.08%	56.08%
06-07	\$2,286,873	\$2,229,310	43.75%	43.75%	06-07	\$2,897,298	\$2,885,798	56.25%	56.25%
07-08	\$2,329,132	\$2,254,331	43.43%	43.43%	07-08	\$2,998,280	\$2,936,515	56.57%	56.57%
08-09	\$2,368,551	\$2,248,649	42.65%	42.65%	08-09	\$3,098,374	\$3,023,175	57.35%	57.35%

Total Assessor Budget		
FY	Total Budget Gen / VI / OTC	Local Budget Gen / VI
04-05	\$4,831,995	\$4,831,995
05-06	\$4,901,547	\$4,901,547
06-07	\$5,095,108	\$5,095,108
07-08	\$5,190,846	\$5,190,846
08-09	\$5,271,824	\$5,271,824

Note:

2007 Reimbursements			
Additional Homestead Exemption		5-Year Tax Exempt Manufacturing	
Claim Amount	\$798,519	Claim Amount	\$9,102,141
Reimbursement Amount	\$0	Reimbursement Amount	\$9,102,141

Personal Property Information			
Abolished Household Personal Property Tax:	Yes	Use of OTC Approved Personal Property Forms (Series 901) exclusively:	No
Effective Year:	1996	Household Personal Property valued county-wide in accordance with 68 O.S. 2001, Sec. 2817-A	N/A

Visual Inspection Project, General			
<b>Agricultural Properties:</b>			
Use of SBOE-approved methodology:	Yes	<b>Mappings:</b>	
Year dollar per point approved:	1988	Adequate mapping resources in place:	Yes
<b>Visual Inspection: (Year 2 of Fifth Cycle)</b>		Using approved MPIN* system:	Yes
Vis Insp being done by - real prop:	Assessor & Staff	Capable of generating approved MPIN*:	Yes
Vis Insp being done by - pers prop:	Assessor & Staff	* Map Parcel Identification Number	
On schedule:	Yes	<b>Sales File:</b>	
If no, % complete:		Maintains an active sales file:	Yes
<b>CAMA: (Computer-Assisted Mass Appraisal)</b>		% of sales file (computer):	100
CAMA system currently in use:	Colorado Customware	% of sales file (manual):	0
Using OTC approved cama data cards:	Yes	Sales questionnaire mailed:	Yes
		% returned:	60

110

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# COUNTY VISUAL INSPECTION PROGRESS REPORT

- **SENT TO**
  - **LEGISLATURE**
  - **STATE BOARD OF EQUALIZATION MEMBERS**
  - **ASSESSORS**
  - **OTHER INTERESTED PARTIES**
  
- **DATA**
  - **QUESTIONNAIRES**
  - **ABSTRACT**
  - **HOMESTEAD REPORT**
  - **REIMBURSEMENT CLAIMS**
    - **ADDITIONAL HOMESTEAD EXEMPTION**
    - **5-YR TAX EXEMPT MANUFACTURING**



# QUESTIONS?

