

Oklahoma Tax Commission
67th Annual Educational Conference
For Assessing Officers



August 9—12, 2011
Tulsa, Oklahoma
Southern Hills Marriott

**2011 CONFERENCE
ADMINISTRATIVE
SESSIONS**

Compliance Issues and Concerns

Ad Valorem Division
Annual Conference
August 11, 2011

GIT'ER DONE RD.

1
6
1
5



State Board Subcommittee

- June 2011 Board meeting discussion
- Focus on Question 7: “valuation of non-sold properties.”
- Sixty percent of counties missed that question. (Forty-six counties)

State Board Subcommittee

- Point #1 These counties are not out of compliance.
- Point #2 Most larger counties got Question 7.
- Should this be an automatic non-compliance finding under Article X §21?

State Board Subcommittee

- We expect some changes
- Review of Scoring
- Objective standards
- Our main concern:

Trust, but Verify

Compliance Process

- How the process works.
- Statutory Basis for Process
- What the Ad Valorem Division expects from counties.

Report to the State Board of Equalization (SBOE)

- **Oklahoma Constitution** (Article X, Section 21)
- **State Statutes** (68 O.S. 2001, Section 2865, 2866)
- **Tax Commission Rules (710:10)**
- **Report to State Board of Equalization (SBOE) December 1.**

State Board of Equalization

Governor

Lt. Governor

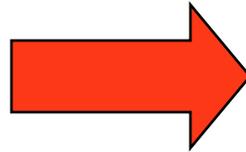
Treasurer

Attorney General

State Auditor

State Superintendent

Agriculture Secretary



** Public Service
Assessment*

** Certification
of Funds*

** County
Equalization*

State Board Responsibilities

State Board of Equalization

Equalization Study

County Compliance

Issues Order



**Ad Valorem Division
Submits Equalization Study
by December 1**

Ad Valorem Division

- Two Parts of Compliance Report to State Board
- Equalization Study (Ratio Study)
- Annual Valuation (Ten Questions)

Equalization Study Statute:

- 68 O.S. 2001, § 2866. Oklahoma Tax Commission – Equalization ratio study
- A. ... Oklahoma Tax Commission shall conduct and publish an equalization ratio study for each county annually in accordance with the requirements of this section...

EQ Study Background:

- Assessor Required To Adjust All Sales To Fair Cash Value (FCV) In The Year Following The Sale
- Example:
 - Sale Occurs March, 2011
 - Assessor Places New Value On Property For 2012 Tax Year.

What is a Ratio?

The diagram illustrates the calculation of a ratio. It features a central fraction: $\frac{\$11,000}{\$100,000} =$. An arrow points from the text *Assessor's Assessed Value* (in a light blue box) to the numerator $\$11,000$. Another arrow points from the text *Sales Price* to the denominator $\$100,000$. To the right of the equals sign, a light blue box contains the result: **.11 or 11%**.

$$\frac{\$11,000}{\$100,000} =$$

Assessor's Assessed Value

Sales Price

.11 or 11%

Ratio Study Data (Not CAMA)

$$\frac{\$8,000}{\$100,000} = .08 \text{ or } 8\%$$

$$8,000/.11 = \$72,727$$

$$\frac{\text{Low Value}}{\text{High Price}} = \text{Low Ratio}$$

$$\frac{\$14,000}{\$100,000} = .14 \text{ or } 14\%$$

$$14,000/.11 = \$127,272$$

$$\frac{\text{High Value}}{\text{Low Price}} = \text{High Ratio}$$

Means to Measure Performance



AV=10,340

Sold for \$100,000



AV=213,400

Sold for \$2,000,000



AV=28,600

Sold for \$250,000



AV=17,820

Sold for \$175,000



AV=10,670

Sold for \$75,000

Ratios

- 10.34%
- 11.44%
- 10.18%
- 14.23%
- 10.65%

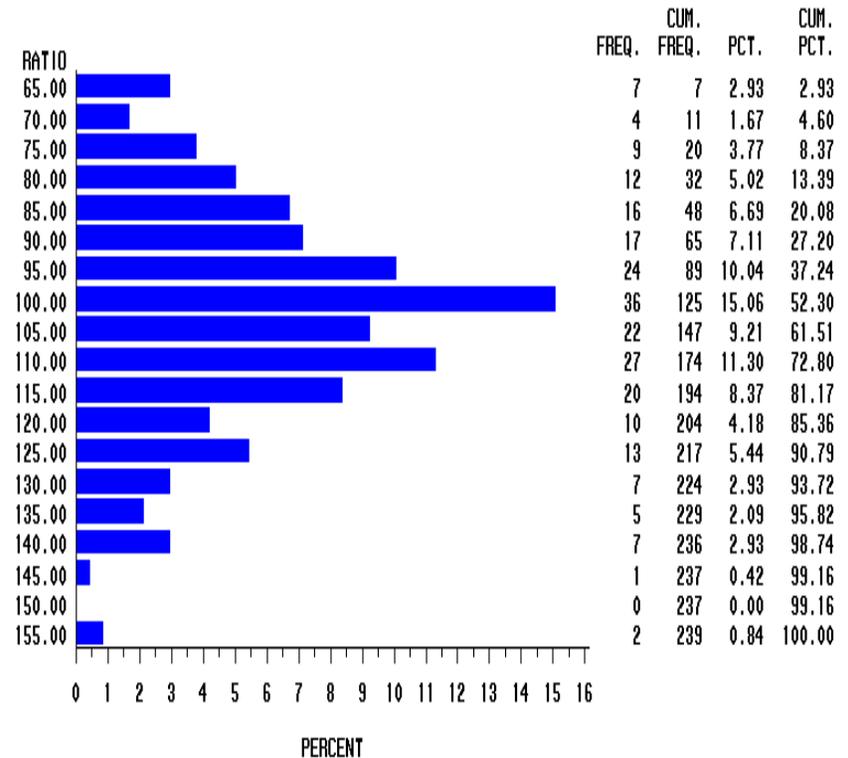
Equalization Study:

- For Each Sale A Ratio Is Calculated As Follows:
 - Example: Assessed Value / Sales Price
 - \$10,480 / \$100,000 10.48%
 - \$11,000/ \$100,000 11.00%
 - \$12,000/ \$100,000 12.00%
 - Indicates Median Ratio **11.00%**

Ratio Analysis

- Standard Statistics
- Document Findings
- Central Tendency
- Dispersion
- Other Relevant Statistics
- SPSS Packages

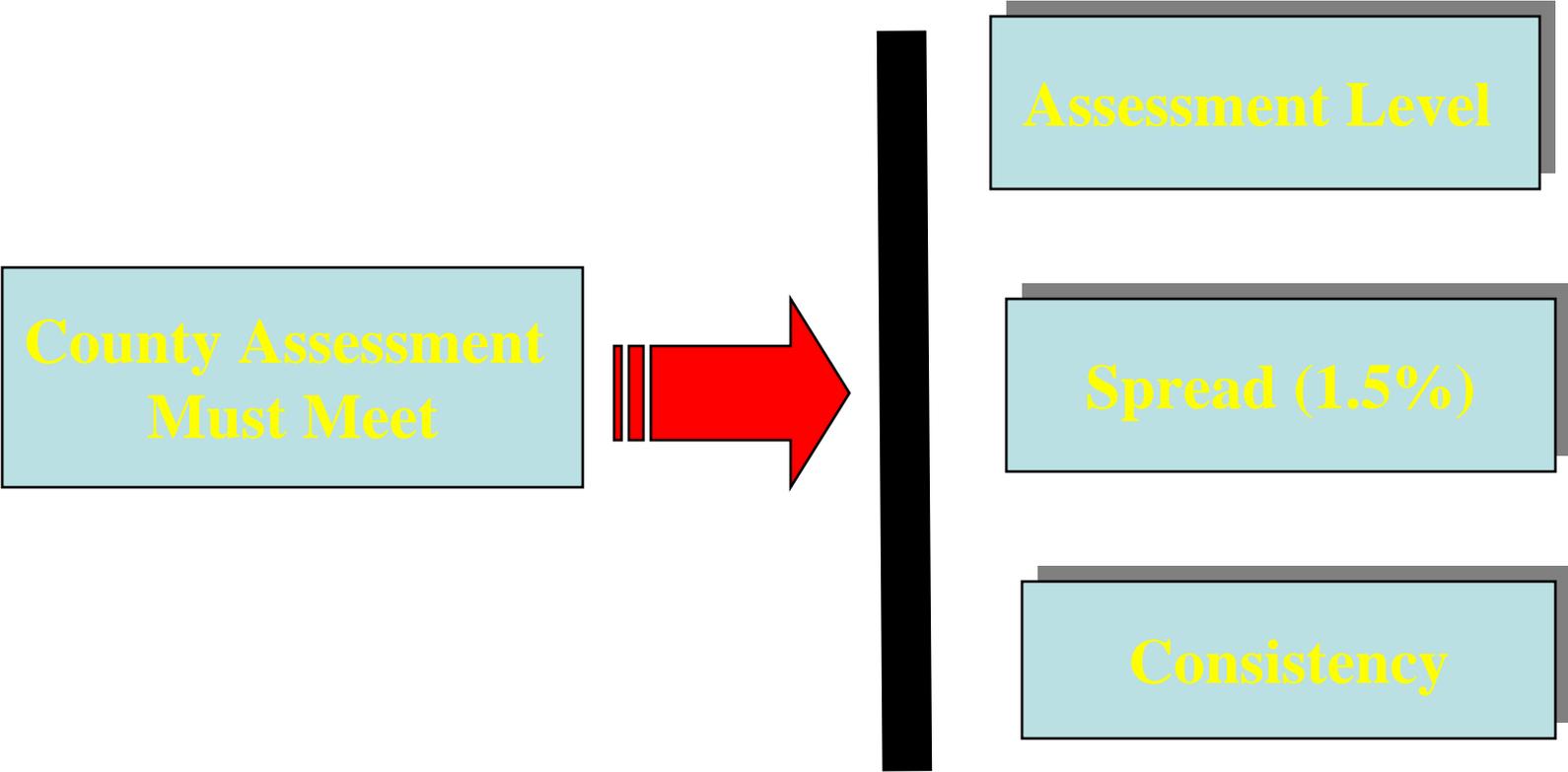
Sales Ratio Distribution



Equalization Study

- Visits All 77 Counties
- Gather sample of 20,000 sales
- Review deeds and sales questionnaires

Equalization Standards



Equalization Standards

- Ratio must be 11-13.5%
- All ratios must be within 1.5%
 - Residential 11.0%
 - Commercial 11.5%
 - Agriculture 12.6%
- Coefficient of Dispersion (COD) 20





EQ Study Statistics:

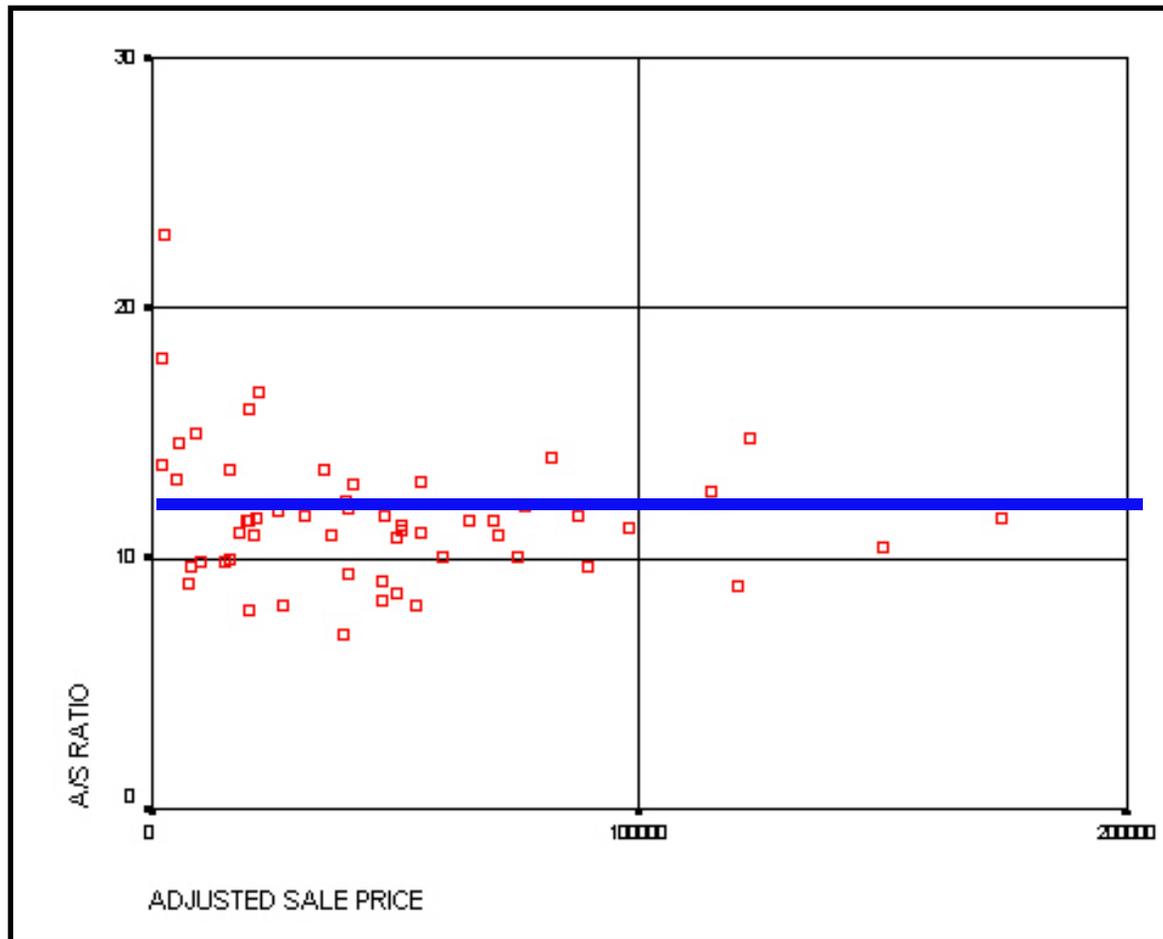
- COD Is Required To Be 20% Or Less
- COD is measure of consistency (coefficient of dispersion)
- COD reported each year; SBOE could make it a compliance factor.

Coefficient of Dispersion (COD)

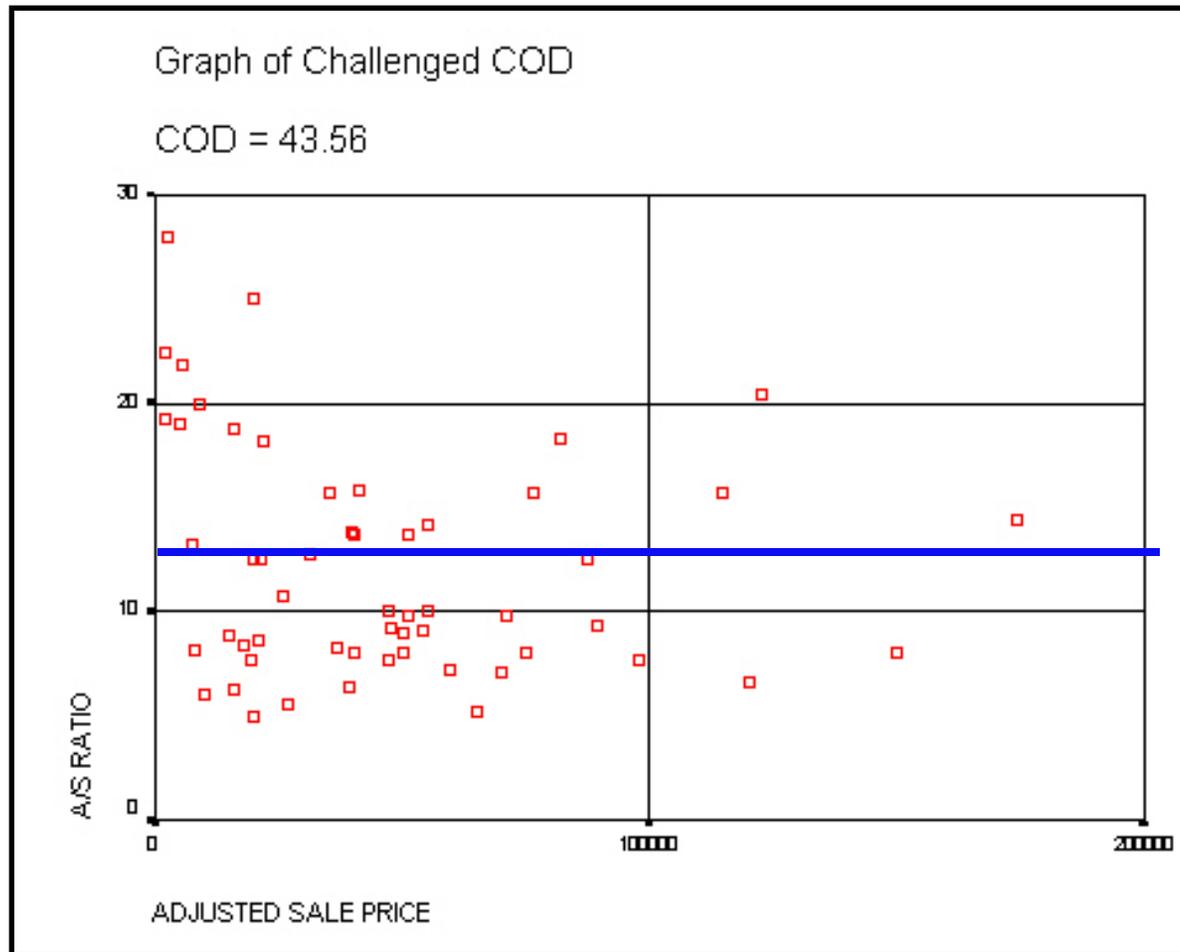
$$\text{COD} = \frac{100 (\text{Average Absolute Deviation})}{\text{Median Assessment/Sales Ratio}}$$

How much you missed each sale divided by the middle value.

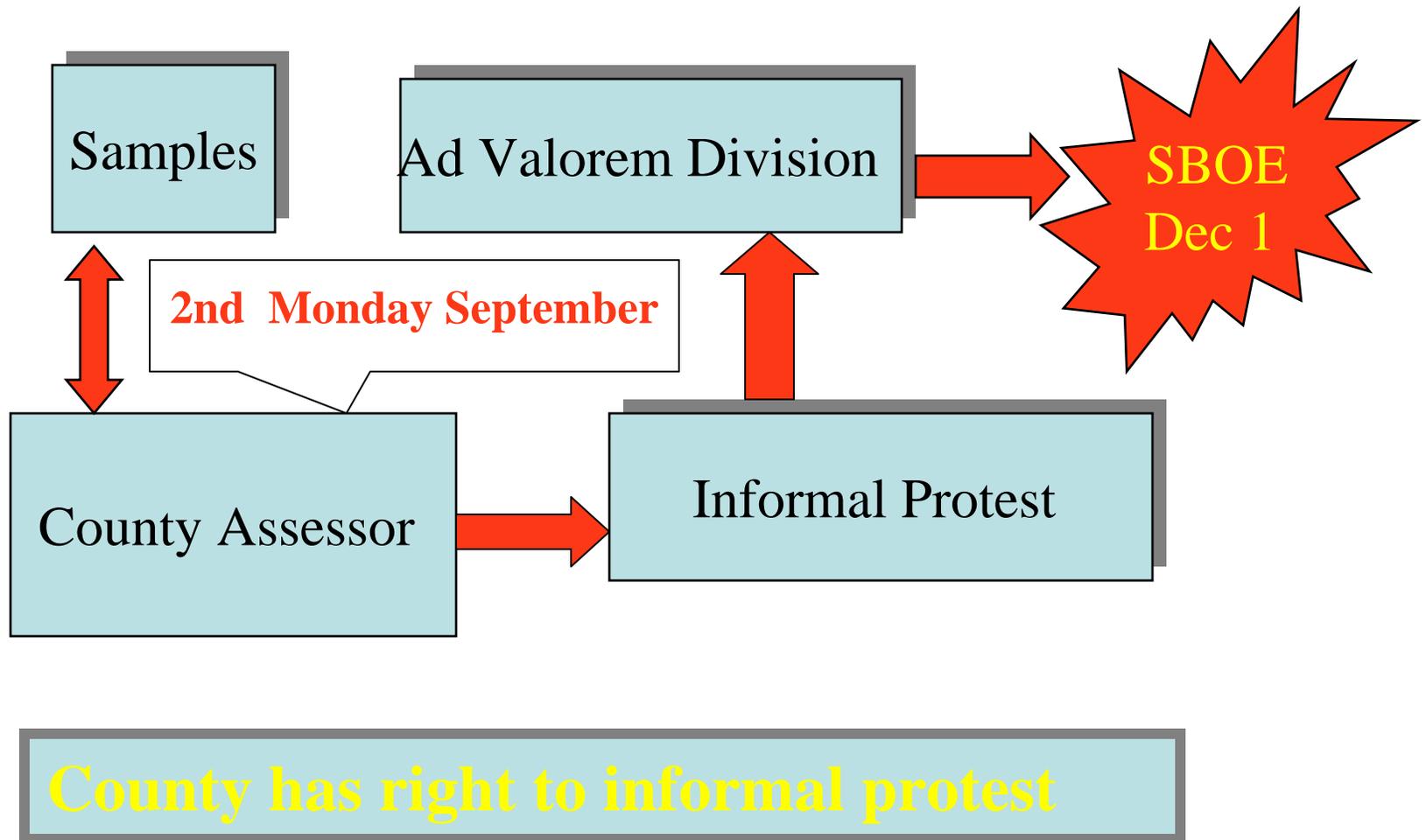
Good COD:



Bad COD:



Equalization Study Calendar





What The Equalization Study **DOES NOT** Directly Measure:

- Annual Valuation Of Unsold Property
- Visual Inspection Efforts (Inspecting every property once every four years.)

Annual Valuation Audit

- **ANNUAL VALUATION AUDIT**
Assessment Practices Related To Unsold Property County-Wide
- Audit Information Gathered Each Year & Results Reported To SBOE

Annual Valuation Audit:

- What Is Annual Valuation?
- ...Systematic Review And Adjustment Of Appraisals And Assessments Of Real & Personal Property County-Wide On An Annual Basis.
- 710:10-4-7 “**generate values using CAMA**”

Annual Valuation Audit:

- How Does Visual Inspection Fit In To Annual Valuation?
- Requires Counties To Physically Examine All Property Once Every Four Years And Adjust Fair Cash Value (FCV) Annually

Annual Valuation Audit:

- Without Accurate Property Characteristics Systematic Valuation CANNOT Occur
- Property Data Used With Market Information To Value All Taxable Parcels

Annual Valuation Audit:

- Annual Valuation Required By 68 O.S. 2001, § 2830-B
- Statute Requires OTC To Certify To SBOE That Each County Complies With Statutory Annual Valuation Requirement

Annual Valuation Audit

- Ten Questions (back-up audits)
- All Questions weighted the same
- Passing Score



70%

Annual Valuation Audit Summary:

- 1. Constitutional Assessment Percentage Provisions
- 2. 5% Cap And Senior Valuation Limitations
- 3. Valuation Practices On Sold Property
- 4. Uniform Assessment Percentage On All Locally Valued Personal Property

Annual Valuation Audit Summary:

- 5. Visual Inspection Program Requirements And VI Plan On File With OTC
- 6. Proper Assessment Procedures On New Construction, Add-On's, Deletions, Demolitions and Fire/Storm Damage
- 7. Valuation of Unsold Property Countywide Annually At Fair Cash Value

Annual Valuation Audit Summary:

- 8. Agricultural Use Value Methodology For Land And Non-Residential Improvements
- 9. Proper OTC Approved Personal Property Forms
- 10. Personal Property Classifications, Valuation And Assessment Procedures

Ad Valorem Words to Live By

**No Good Deed
Goes Unpunished**

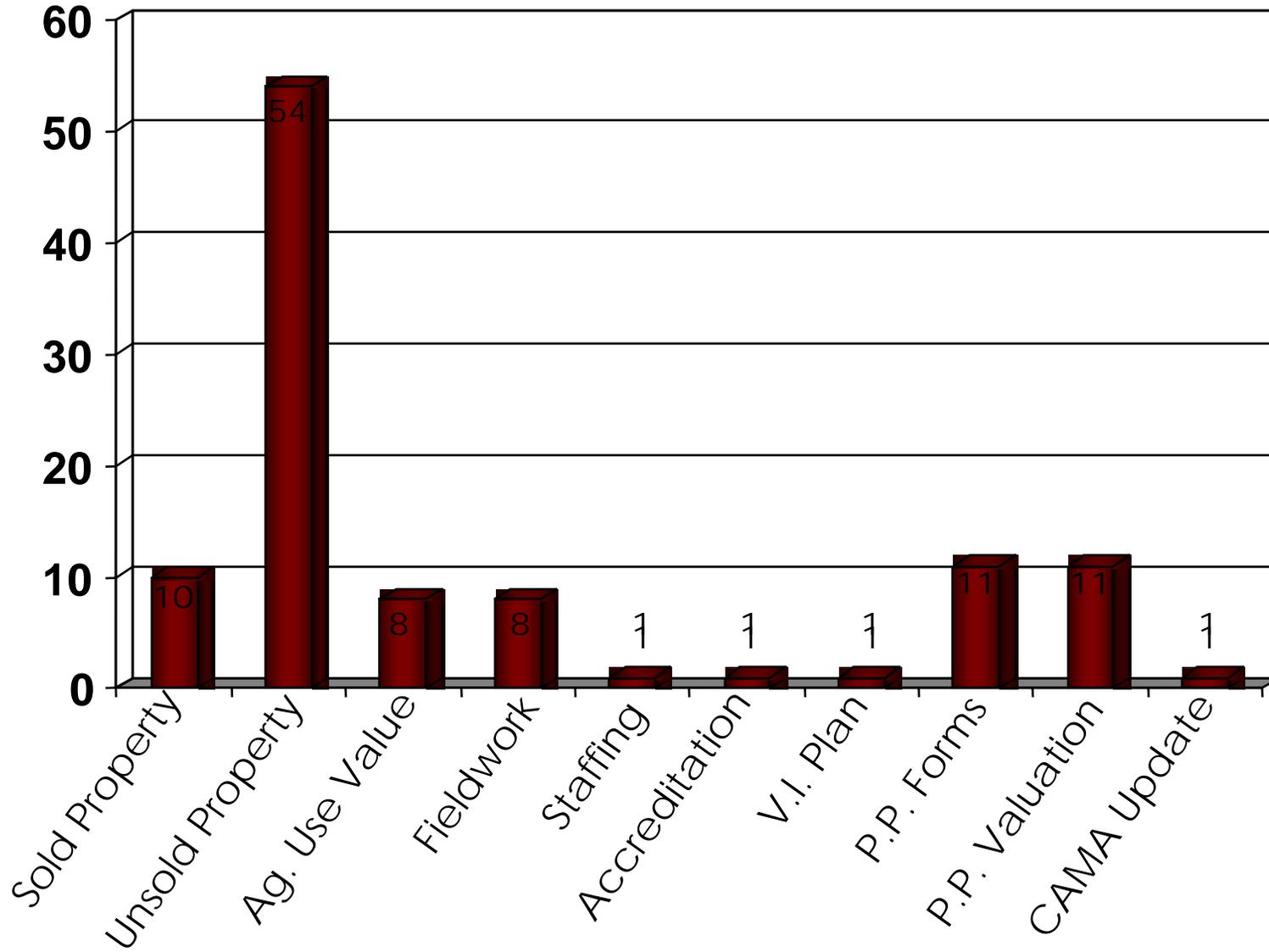
Improvements and Concerns Letters

- Oklahoma Tax Commission Rules
- 71:10-4-9 (c)
- OTC may notify county assessor of any areas of improvements or concerns from the result of the Annual Valuation Audit.

Improvements and Concerns

- Improvements and Concern Letters began for Annual Audit 2006. (Letters 2007)
- Solved a number of problems
- Unsold property main issue
- Not a substitute for non-compliance finding

2007 Audit, Improvements/Concerns Letters Summary



Conclusions:

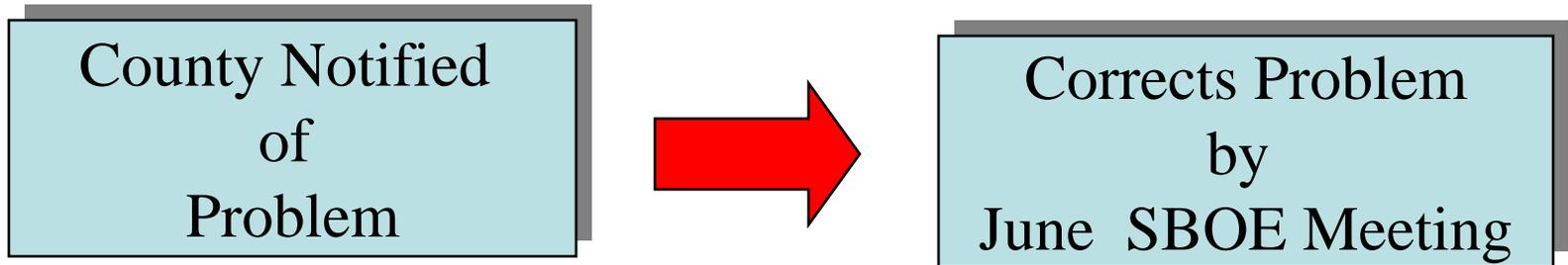
- EQ Study And Annual Valuation Audit Measure Compliance With Constitutional & Statutory Provisions
- Audits Represent Major Part Of Work Effort For Ad Valorem Division
- Improvements and Concerns letters an “early warning”



State Board (SBOE)

- **Non-Compliance**
- ***Category One***—Notify Nature of Non-compliance and Action to Correct
- ***Category Two*** –Schedule, Deadlines, Procedural Changes
- ***Category Three*** -Prepare Plan, Order Training or take over Assessment Function, Written reports to Commissioners and County BOE

Level 1 Non-Compliance



Ratio

Annual Valuation

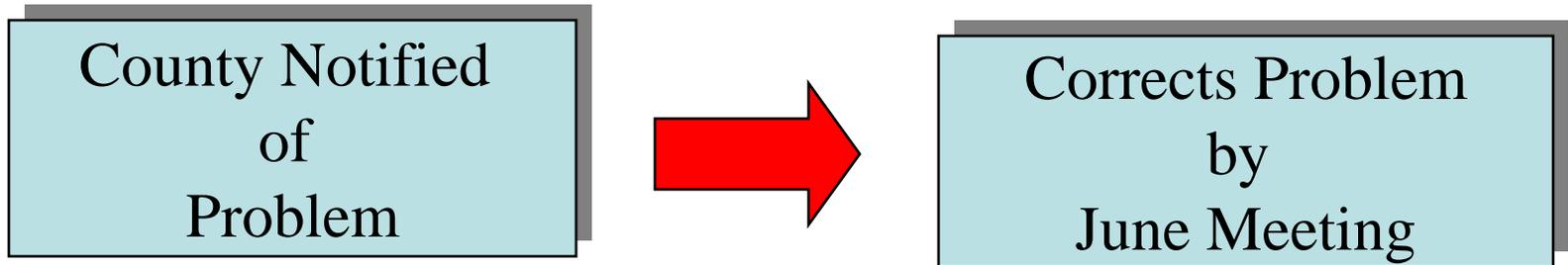
OTC identifies corrective action necessary

In Compliance

Compliance Category 1

- Notify in December
- Most Category 1 issues resolved
- Annual Valuation reveals other problems

Category 1 Non-Compliance



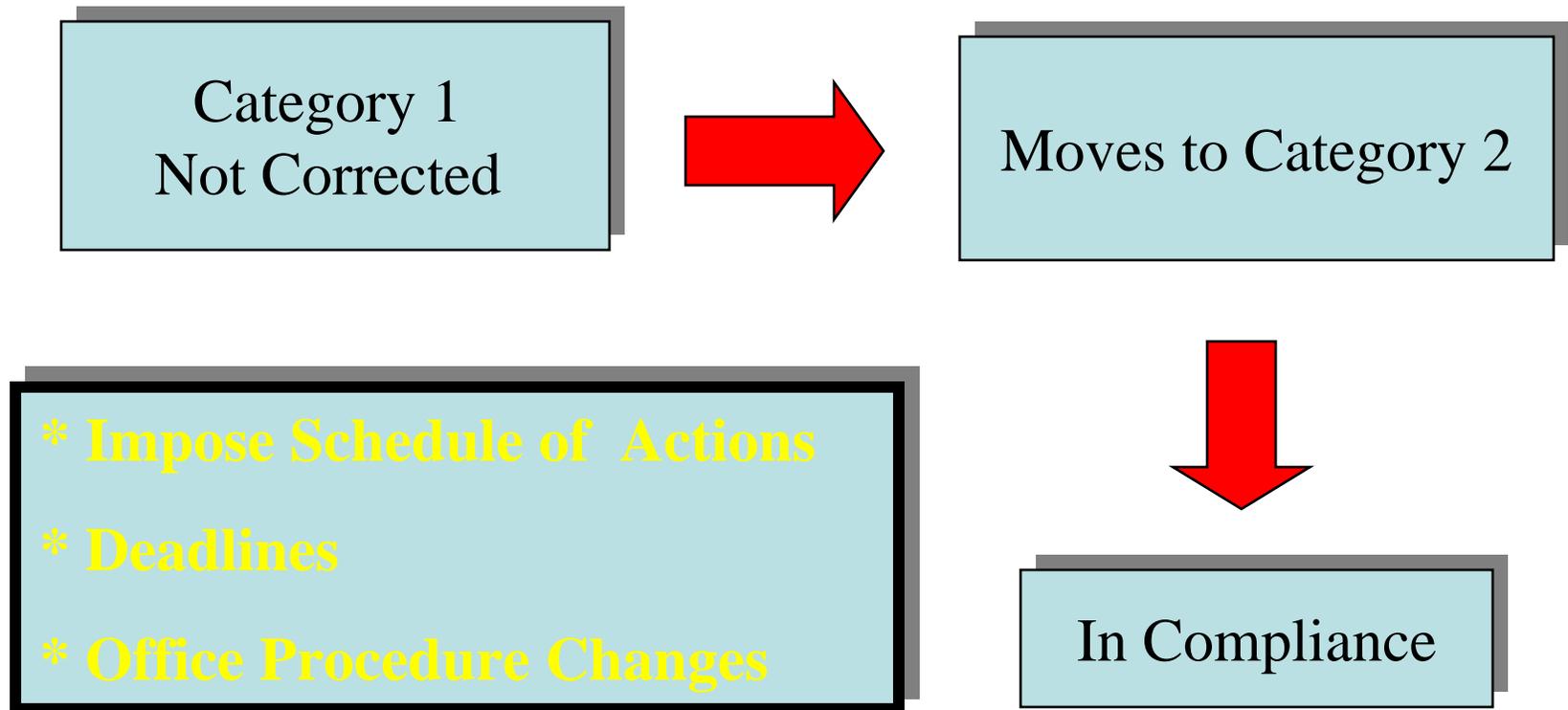
Ratio

Annual Valuation

OTC identifies corrective action necessary

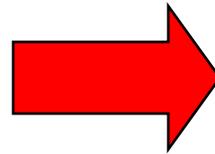
In Compliance

Category 2 Non-Compliance



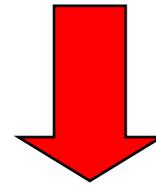
Category 3 Non-Compliance

Category 2
Not Corrected



Category 3 Non compliance

- * **Impose Schedule of Actions**
- * **Deadlines**
- * **Office Procedure Changes**
- * **OTC Supervision**
- * **Assessor Salary Not Paid**



County Pays back
OTC Cost

What does Ad Valorem Division Expect?

- Fully working annual valuation process
- Solid property data and VI
- Verifiable Sales information

What does Ad Valorem Division Expect?

- Documented review of all values in the county annually.
- 710:10-4-6 “Any additions, neighborhoods, or market areas with showing significant change shall be adjusted.”
- OTC may obtain this data.

What does Ad Valorem Division Expect?

- How do you get there?
- One tool is appraisal at time of sale
- Good measure of where you are

Ratio Study at “Time of Sale”



Property A

Sells for \$200,000

**Check Appraisal
Value at Date of Sale**

Ratio at “Time of Sale”



Property A Ratio

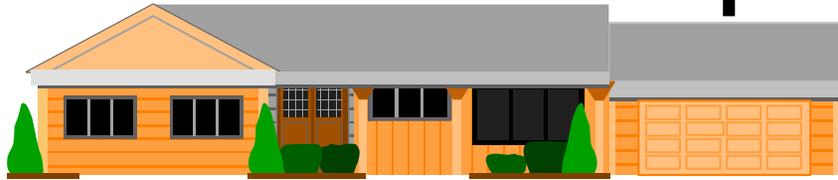
Appraised Value:
\$198,500

Sale Price
\$200,000

= **99.25 %**
Market

Ratio at “Time of Sale”

Property B Ratio

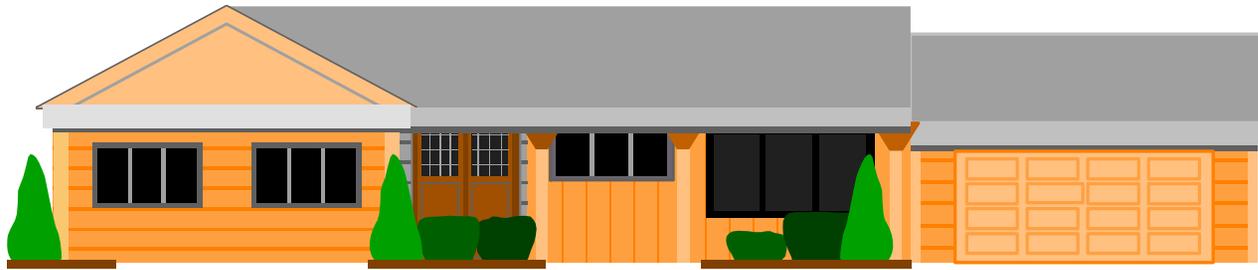


Appraised Value:
\$150,000

Sale Price
\$200,000

75%
=
Market

Result of “Ratio at Time of Sale”



**Property B was not annually valued;
Value adjustment is needed.**

Conclusion

- Annual Audit Process hasn't been substantially revised since 1997.
- Needs a Review
- County Assessor's job is tough, but effort should improve the System



The End



County-Wide Market Adjustment

August 2011



What: The county-wide market adjustment is the adjustment necessary to move the median sales ratio as close to 100% as possible. It is applied only to the building value, as the land value should already be established at true market value.

When your sales have been recently field-reviewed (within three to six months either side of sale date) by the appraisers and entered into the sales file, and good, current land values have been established, you are ready to create a county-wide market adjustment.

Why: The cost tables contained in the state residential and commercial manuals are statewide average prices for each class of structure. To adjust them to a particular county, sales analysis must be performed. This reflects the typical difference in appraisal values for properties in Miami and Sayre.

How:

1. The minimum number of sales necessary to establish this adjustment is **'as many as possible'** and there should be sales from **all parts** of the county.
2. No sales with an 'ag use' land value should be used, as the county-wide market adjustment will reflect the difference between the 'ag use' land value and the land's true market value.
3. Any sales used in the determination of the county-wide market adjustment must have a solid, reasonable land value. Failure to establish good land values for the sales used in this step will render the result useless. Keep in mind that the county-wide market adjustment is **applied only to the improvements**, and any errors in the land value will be reflected as an increase or decrease in the improvement value.

CALCULATION OF COUNTY WIDE ADJ FACTOR

August 2011

1. In CAMA Program

Menu

Reports

Sales Extract (SALEX) <Jump>

All Parcels

Run

When the Sales Report Selection Criteria Screen appears make the following selections:

03 (Property Use Code) from 5 to 5 (Urban Residential Only)

05 (Sale Status V/I) from I to I (Improved Only)

06 (Sale Qualification) from Q to QV (Qualified Only)

21 (Building Style) from 1 to 4 (Houses Only)

Click on RUN and the statistics page will be created.

Median Sales Ratio _____

COD _____

PRD _____

Divide 100 by Median Sales Ratio _____ (Co wide Adj.)

In CAMA Program

Menu

Tables

User Tables <Jump>

In the Code field, type 0-200 <enter>

Click on 000 LINE <enter>

Change the 100 to new County Wide Adj. factor <enter>

2. In CAMA Program

Menu

Reports

Sales Extract (SALEX) <Jump>

All Parcels

Run

CALCULATION OF COUNTY WIDE ADJ FACTOR

August 2011

When the Sales Report Selection Criteria Menu appears use the following Criteria Selections:

- 03 (Property Use Code) from 5 to 5 (Urban Residential Only)
- 05 (Sale Status V/I) from I to I (Improved Only)
- 06 (Sale Qualification) from Q to QV (Qualified Only)
- 21 (Building Style) from 1 to 4 (Houses Only)

Click on RUN and the statistics page will appear.

Median Sales Ratio	_____	
COD	_____	
PRD	_____	
If Median Sales Ratio is not at 100	_____	New Co Wide Adj

Make this change in the 0-200 Table as before

3. Re-run the Sales Extract.

Repeat the Sales Criteria Selection.

Median Sales Ratio	_____
COD	_____
PRD	_____
Final Co Wide Adj	_____

Final Value Review

Joe Hapgood, CAE

Goal # 1: “No Surprises”



- By checking things out thoroughly every step of the way, you can avoid most “surprises” at the end of the valuation project.

Final Value Review

- In This Phase Of The Valuation Process, The Final Value Review Helps To Eliminate Most Remaining Major Value Errors Or Inconsistencies
- Allows Review Appraiser To Judge Whether Values Are Both Accurate And Appropriate

Final Value Review

- Final Value Review Process Is Not Intended To Check Accuracy Of Data Collection Or Data Entry
- These Corrections Should Have Been Accomplished Earlier During The Field Review And Database Edits And Cleanup

Final Value Review

- Each Addition Or NBHD Should Be Reviewed In The Field, Block By Block To Ensure Greater Accuracy
- Some Areas May Need To Be Reviewed On A Parcel By Parcel Basis. This May Occur In Locations Such As Original Town Where Age And Quality Of Homes Vary Greatly

Final Value Review

- Other Areas Where Property Or Land Characteristics Vary May Also Require A Closer Review
- Also, Commercial Parcels Need To Be Individually Reviewed, As Well As Parcels With Unusual Miscellaneous Values Or Land Values

Final Value Review

- Review Process Can Be As Simple As Printing Values For Individual Parcels In Lot and Block Order And Field Checking For Any Outliers
- Do Values Make Sense When Looking At The Property Again?

Final Value Review

- If Done Properly, After Final Analysis And Field Review, The Values Placed On Properties Should Reflect Market Value
- Should Give Assessor & Appraiser Confidence In Values, Which Can Make Hearings Process Much Smoother

Final Value Review

- Impact Analysis Is Part Of Final Value Review
- Involves Analyzing Dollar And Percent Changes In Value By Area And Overall To Fully Understand The Overall effect Of Updating The Values
- Remember That The 5% Cap Will Come Into Play On Many Properties With Value Changes

Final Value Review Tips:

- *Avoid Problems In This Phase Of CAMA Valuation By:*
- Eliminating Value Inconsistencies Between Parcels
- Detecting Errors And Correcting Them
- Anticipating And Quantifying Amount Of Value Increases By Area, Property Type, And Overall

Demonstration Of Value Review

- Demonstration Of Various Reports To Review Overall Values And Look For Any Potential Problems.
- Things That “Stand Out” When Looking at Data
- Things That Stand Out When Looking at Pictures or Driving NBHD’s

Reports for Value Review

NBHD NO.	USE CODE	TOTAL VALUE	M	LAND VALUE
3170.00	0005	16716	1	3200
3170.00	0005	51225	1	3200
3170.00	0005	133386	1	3200
3170.00	0005	16827	1	3200
3170.00	0005	66121	1	6400
3170.00	0005	52888	1	3200

- Example of value that differs substantially from others in NBHD. Would want to look at this!

Reports for Value Review

3170.00	0005	79613
3170.00	0005	16486
3175.00	0005	17450
3175.00	0005	28074
3175.00	0005	18404
3175.00	0005	16753
3175.00	0005	26357
3175.00	0005	40057
3175.00	0005	106552
3175.00	0005	21294
3175.00	0005	29020

- Notice Large Improvement Value

Reports for Value Review

TOTAL VALUE	M	LAND VALUE	MISC VALUE	BLDG VALUE	BASE AREA	BASE RATE	BLDG USE	YB
190583	1	5000	1226	184357	1722	107.05	0001	80
197947	1	1959	466	195522	1736	112.62	0001	07
52227	1	7000	10637	34590	2128	16.25	0008	90
25701	1	5000	9904	10797	960	11.24	0008	82
11591	1	5000		6591	784	8.40	0007	84
64235	1	10000	3217	51018	2118	24.08	0008	97
29439	1	5000	6623	17816	1216	14.65	0007	90
57420	1	5000	2589	49831	1680	29.66	0008	99
123825	1	5000	1056	117769	1760	66.91	0001	87
143910	1	5000	136	138774	1269	109.35	0001	87

- See values in box at left above are substantially lower than others in NBHD, but notice building use codes at right... They're Mobile Homes!

Visual Review Example 1:



- In field or looking at pictures, it's obvious these homes should be different quality classes
- If looking at printout only, only thing evident is square footage difference

Visual Review Example 2:



- System depreciation used on both properties.
- Same DEPR % for each
- Foundation and roof structure problems on first home
- May need additional DEPR
- Effective Year Built vs. System DEPR

Hearings Process

- “It Ain’t Over ‘Till Its Over!”
- The Hearings Process Gives You A Chance To Explain The Valuation Process To Taxpayers, And To Make Any Corrections That Are Needed
- Corrections May Be Necessary Both On Individual Properties, And On Certain Groups Of Properties Or NBHD’s Based On Information Provided During Hearings

Hearings Process

- Listen Carefully To Taxpayers And The Information They Present
- Hearings Can Help You Improve Valuation Quality And Consistency In Your County Even Further
- Be Willing To Admit When You Didn't Get It Right, And Make The Changes Quickly

Hearings Process Tips:

- *Avoid Problems In This Phase Of CAMA Valuation By:*
- Using The Hearings Process To address Any Remaining Value Inconsistencies Or Problems
- Using Hearings To Educate Taxpayers On Valuation Process And Make Them Aware Of Fairness And Equity Of Values Generated By CAMA System

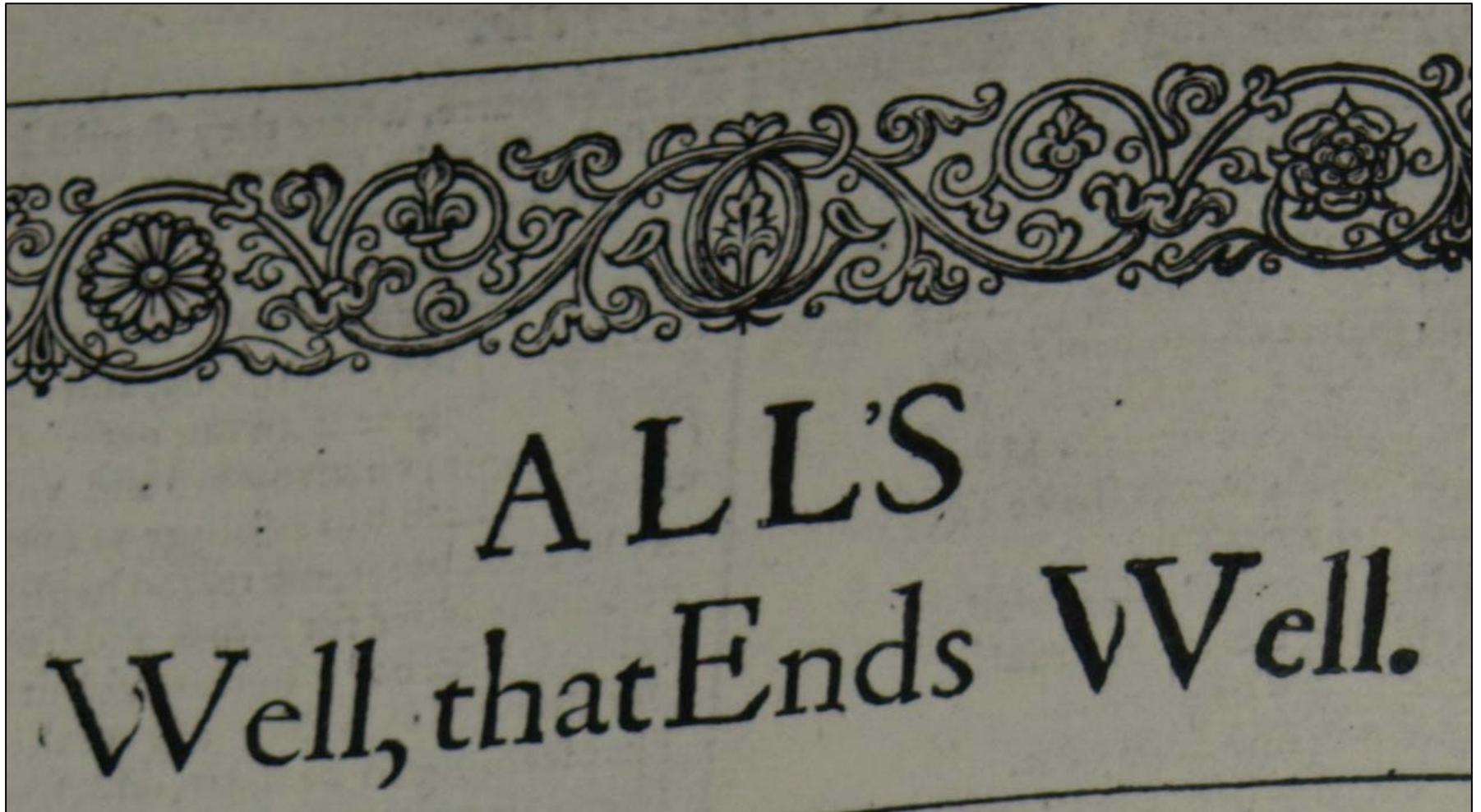
If You Didn't Follow All The Steps...



If You Did Your Job Correctly...



And Finally...



Best CAMA Practices:

- **# 1**: Consistency With Data Collection
And Data Entry Process With Proper Edits
And Checks

Best CAMA Practices:

- **# 2**: Comprehensive And Ongoing Sales Verification, Data Collection, And Data Entry Program

Best CAMA Practices:

- **# 3**: Updated, Consistent, Market-Based Land Values County-Wide

Best CAMA Practices:

- # 4: Well-Conceived NBHD Boundaries For Adjustments

Best CAMA Practices:

- **# 5**: Proper Calculation Of County Adjustment Factor Prior To Development Of NBHD Factors

Best CAMA Practices:

- **# 6**: Calculation Of Adjustment Factors With Good, Consistent, And Clean Land Values, Sales Information, And Property Characteristic Information

Best CAMA Practices:

- **# 7**: Correct Use & Interpretation Of Ratio Study Statistics To Fine-Tune Adjustments In CAMA

Best CAMA Practices:

- **# 8**: Anticipating And Quantifying Amount Of Value Increases By Area, Property Type, And Overall

Best CAMA Practices:

- **# 9**: Using CAMA System As It Was Intended To Efficiently Value Properties In An Automated & Consistent Manner

Best CAMA Practices:

- # 10: “ Git ‘Er Done!!!!!!!!!! ”

CAMA Regional Training:

- **Who?**
- **What?**
- **When?**
- **Where?**
- **Why?**

CAMA Regional Training:

- **Who?**
 - **State System CAMA Counties...**
 - **That Means YOU!**

CAMA Regional Training:

- **What?**
 - **Additional CAMA Valuation Training**
 - **Expanding What We've Talked About Here In CAMA Case Study**
 - **Additional CAMA Valuation and Database Management Topics**

CAMA Regional Training:

- **When & Where?**

- **NW – WOODWARD September 22ND – 23RD, HIGH PLAINS TECHNOLOGY CENTER**
- **SE – McALESTER September 29TH -30TH KIAMICHI TECHNOLOLGY CENTER**
- **SW – LAWTON October 13TH – 14TH, GREAT PLAINS TECHNOLOGY CENTER**
- **NE – SAPULPA October 20TH – 21ST, CREEK COUNTY COURT HOUSE (BALLROOM)**

CAMA Regional Training:

- **Why?**
 - **To Make Your Life Easier**
 - **By Fully Utilizing The CAMA Program**
 - **To Assist You In Your Annual Valuation Responsibilities**
 - **Work SMARTER, Not HARDER!!!**

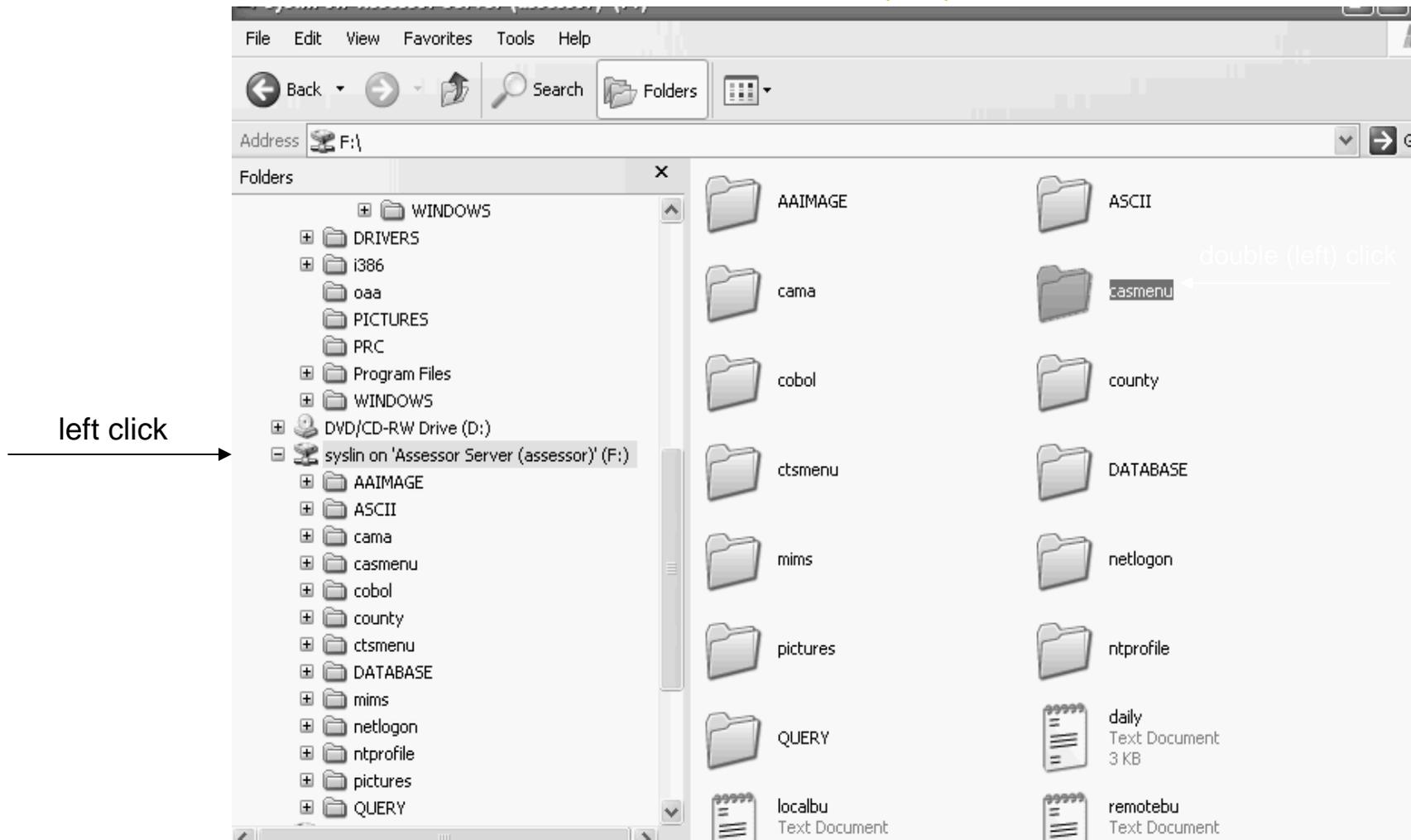
Registration:

- **Call Letter Was Sent To Your County This Week**
- **Register By No Later Than Friday, September 2nd**
- **Call With Questions, Or Talk With Field Analyst**
- **See You Out There, Somewhere!!!**

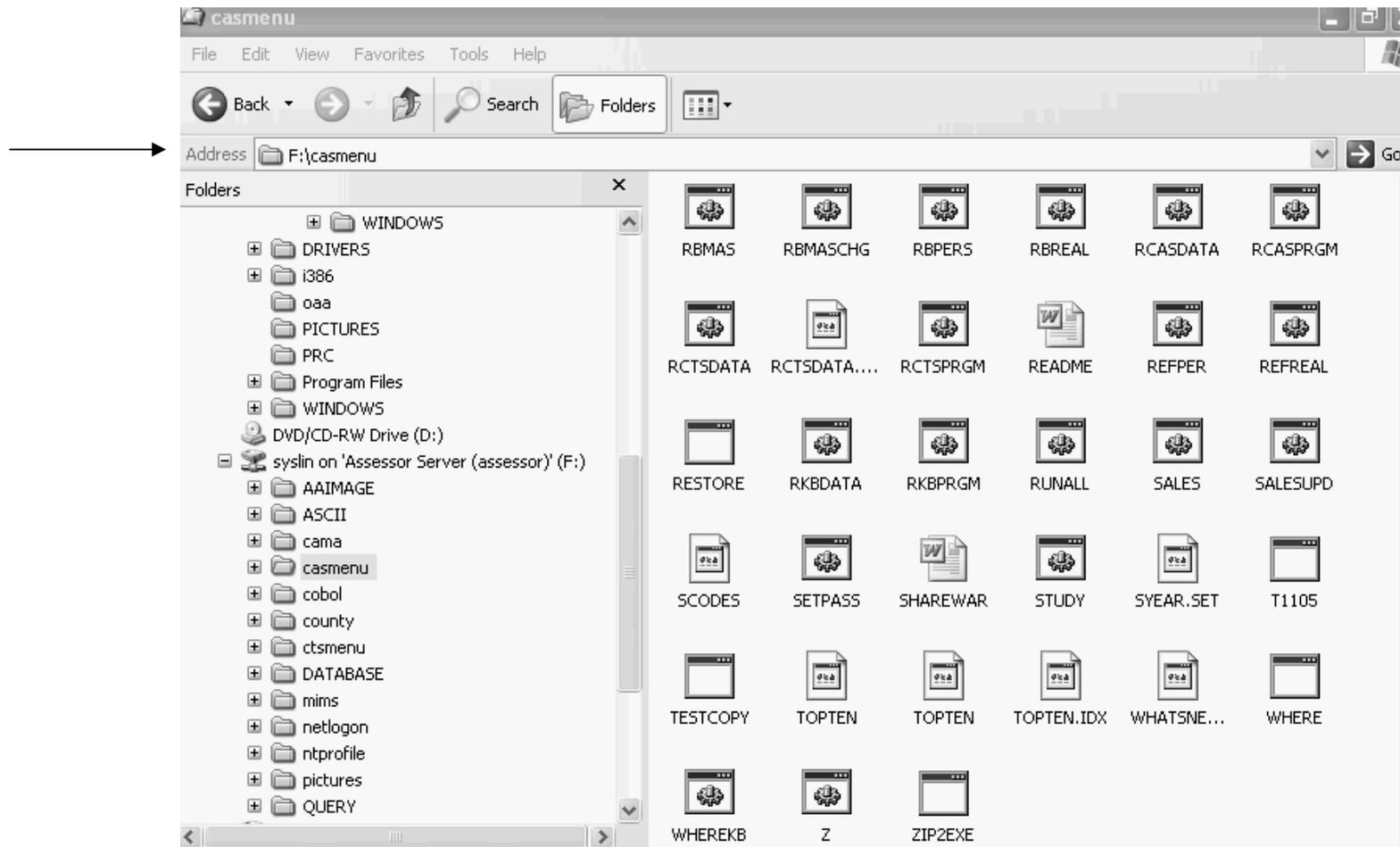
Getting to CAMA IQ

Right click on the Start Button.....Select Explore

Left Click on F:\ drive.....Double (left) Click on Casmenu.



The toolbar should reflect that you are in F:\Casmenu
Right Click on the Z Icon.....**Select** Send to Desktop from the drop down menu.



right click to send to desktop

C:\ Shortcut to IQ.BAT



```
IIIIII
II
II      N T E L L I G E N T
II
IIIIII
```

```
QQQQQQ
Q      Q
Q      Q
Q  Q  Q  U E R Y
QQQQQQ
      Q
      WITH
```

```
IIIIII  QQQQQQ  AAAAAA
II      Q      Q  A      A
II      Q      Q  AAAAAA
II      Q  Q  Q  A      A  C C E S S  tm
IIIIII  QQQQQQ  A      A
```

3.5.0.0 (c) Copyright 1986-97 IQ Software Corporation - All Rights Reserved

Press **F1** For General Help Press **ESCAPE** To exit this program

Press any key to begin



Open CAMA IQ

At the menu **select** *Aplus Area File*

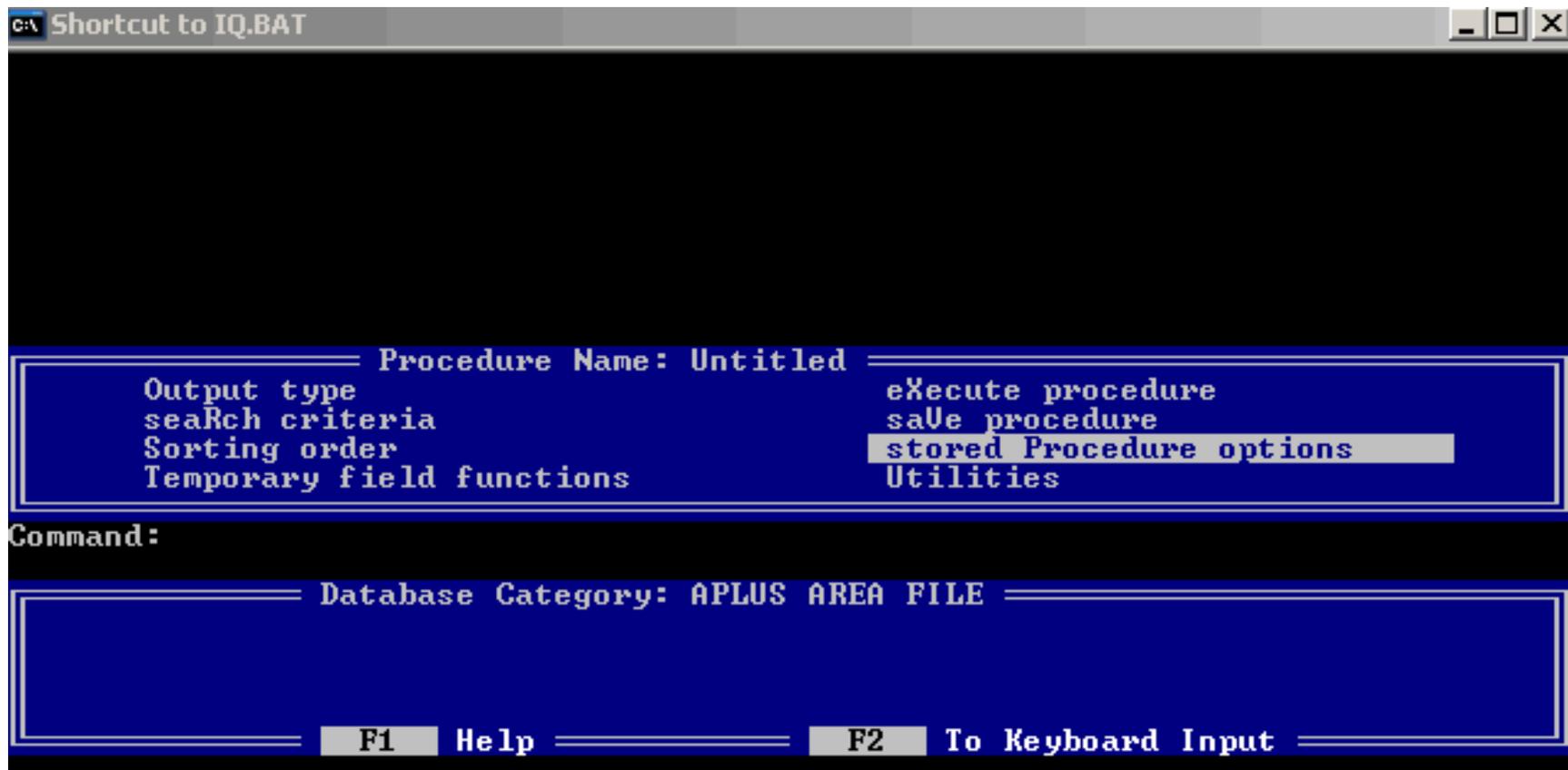
```
C:\ Shortcut to IQ.BAT
Licensed to
  Kb System, Inc

ALL PERS PROP FILES      APLUS AREA FILE
ALL REAL PROP FILES     APLUS AUDIT
APLUS ADMIN FILE        APLUS BDx FILE
APLUS ANAME FILE        APLUS BUILDING FILE
more >

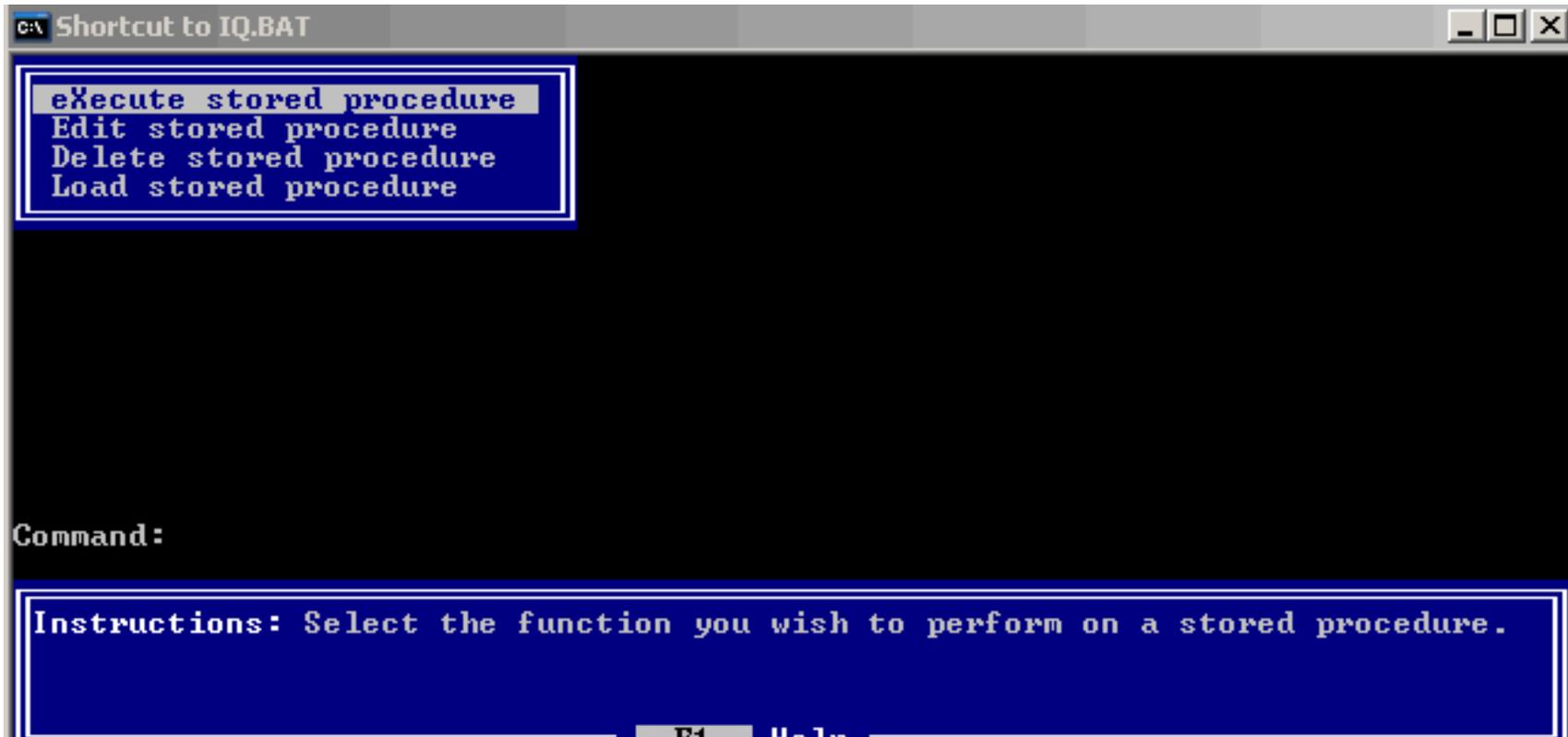
Instructions: Select the database category that you want to work with from the
above list.

F1 Help
```

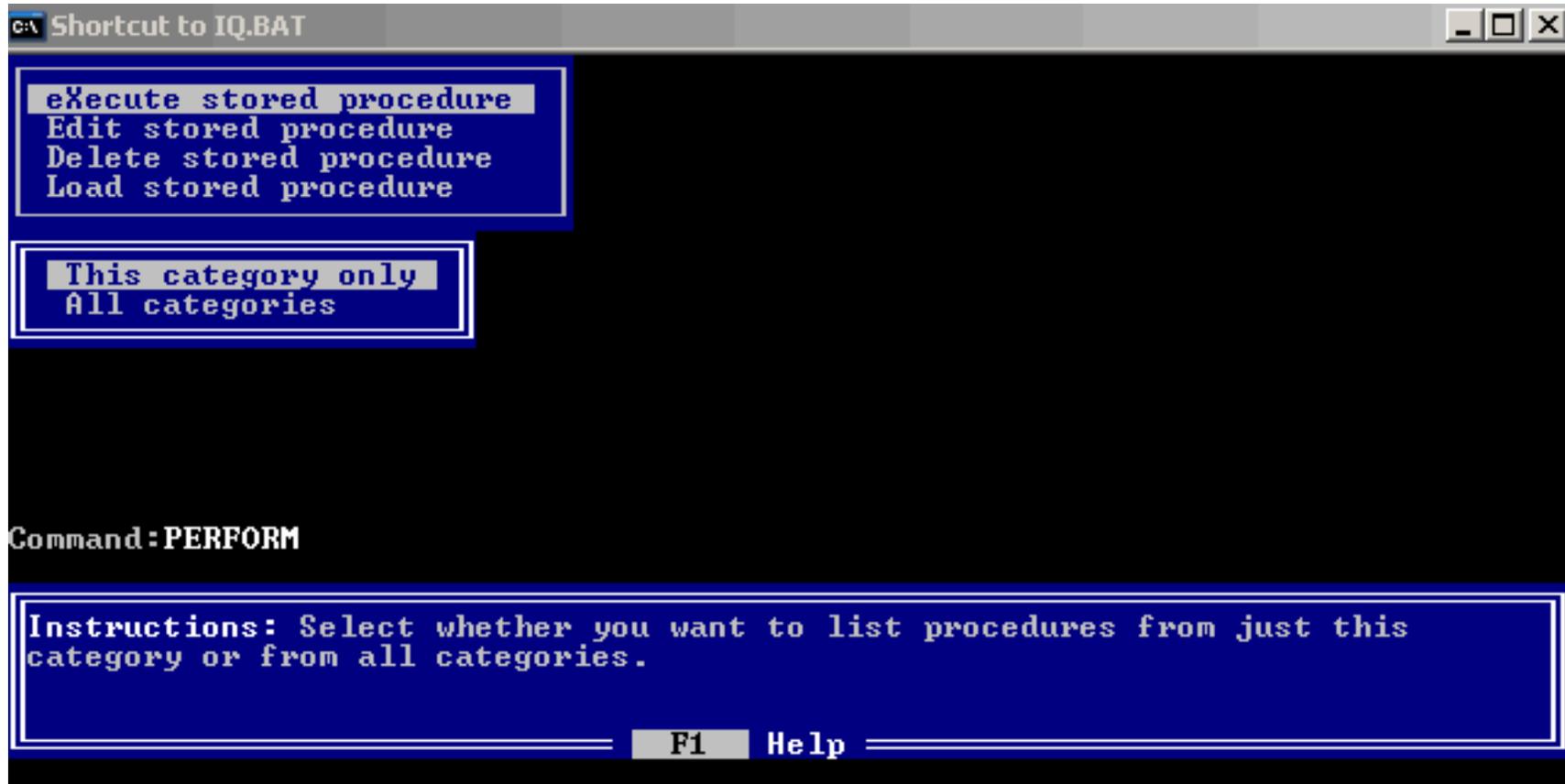
Select Stored Procedure Option



Select *Execute Stored Procedure*



Select *This Category Only*



Select one of the *Garage Checks*

```
C:\ Shortcut to IQ.BAT
eXecute stored procedure
Edit stored procedure
Delete stored procedure
Load stored procedure

This category only
All categories

GARAGE CHECK 1          PORCH CK WITH WD
GARAGE CHECK 2
PORCH CHECK 1
PORCH CHECK 2

Command: PERFORM

Instructions: Select the stored procedure you wish to use.

F1 Help
```

Select *Display* as the Output Destination

```
c:\ Shortcut to IQ.BAT

Select output destination:
Display
Printer Generic - Dot Matrix
Select new printer
File

SEARCH FOR BAREA-AREA-ID = 'AG' AND(BAREA-AREA-ID = 'DG' OR
BAREA-AREA-ID = 'BIG' OR BAREA-AREA-ID = 'ACP' OR BAREA-AREA-ID = 'DCP').
SORT ASCENDING BAREA-PARCEL-NUMBER.

Command: EXECUTE

F1 Help == F2 To Menu Input == F3 Display Data Fields ==
```

```
IQ.EXE
-----
PARCEL-NUMBER          DRAW SCREEN AREA CODES AG
-----
0000-06S-16E-12-2-001-00  AG  BAS  OP  OPS  DCP
0000-06S-17E-34-1-011-00  BAS  AG  ACP
-----
Enter Continue  Arrows Browse  ESCAPE Interrupt
```

Parcel #0000-12-06S-16E-2-001-00 has and **AG** and **DCP**.
Remember: The building screen only prices *one* as *Primary*.
Therefore, at this point, you will need to open CAMA to this parcel number.
You will need to determine what is priced on the Primary Building Screen.

The primary structure is AG.

Bldg Data CHOCTAW COUNTY 2010 YEAR

File Menu Functions Help

Save Back Forward Next Edit Sketch

Parcel Number

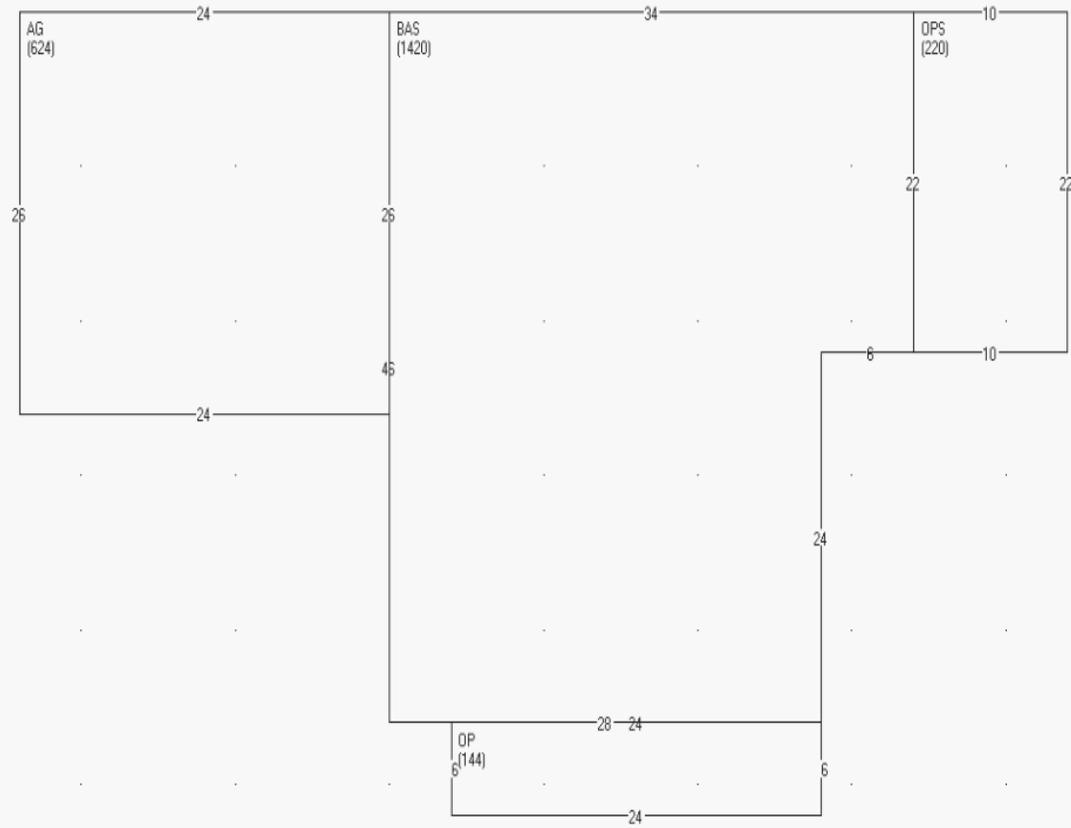
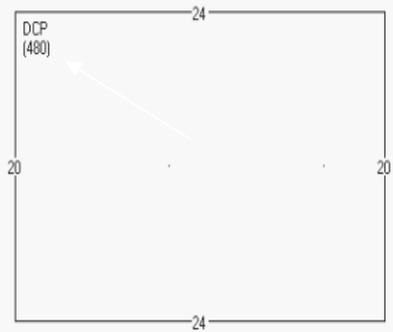
0000-12-06S-16E-2-001-00 No. 1 SMITH, MERLEEN

Selected Item

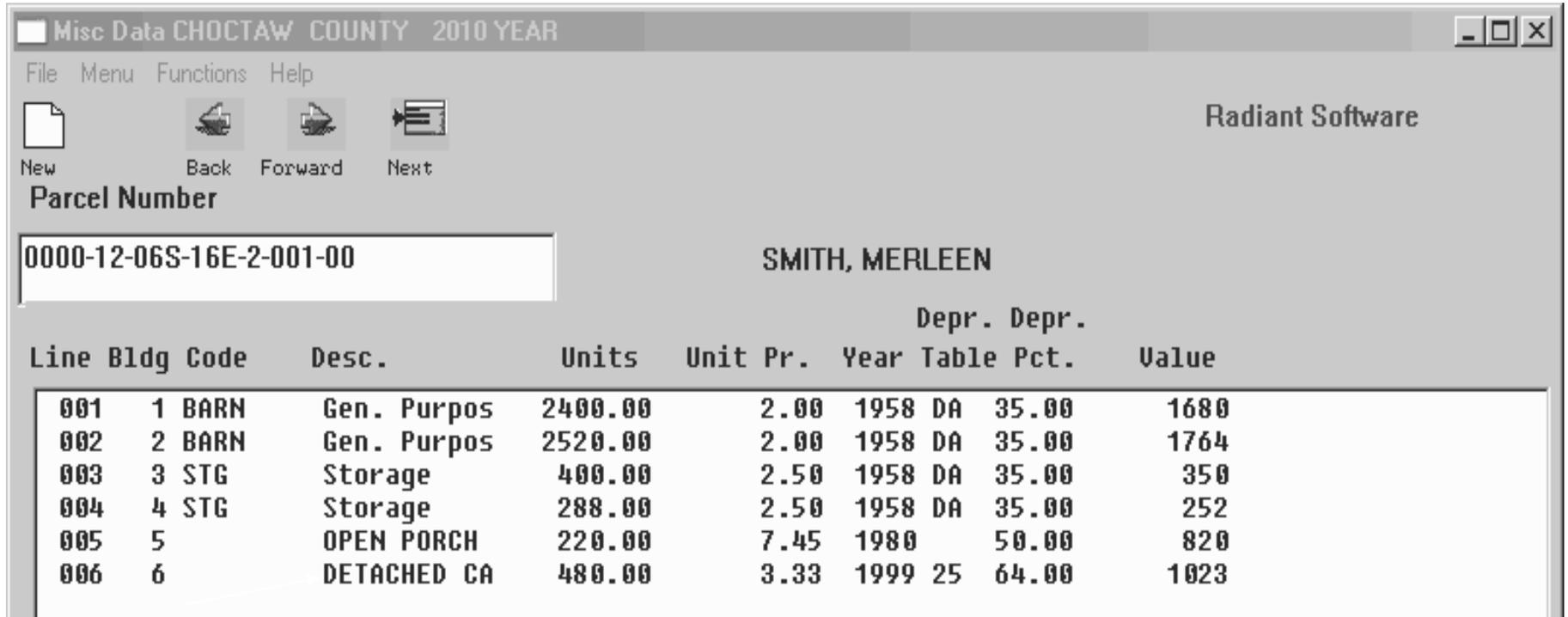
Stories/Style	1	One Story	1.00
Occupancy	1	Single Family	
Design	0001	TRADITIONAL	1.00
Quality	05	Class C FAIR	1.00
Roof Type	01	GABLE	
Roof Material	8	MTL PRFMD CLS C	0.40
Exterior Wall-1	3	AL/UNL SDG "C"	46.61
Exterior Wall-2			
Foundation	2	"C" CONUNTNL	
Interior Fin	3	C AVERAGE	
Floor Cover	3	"C" AVERAGE	
No. Bedrooms	003		
No. Baths	1		
Total Rooms	005		
Heating	7	SPACE CLASS C	0.71
Air Condition	4	WINDOW UNIT "C"	
Fireplace #1			
Fireplace #2			
Primary Garage	1	AttGar Frame"C"	12.34
Primary Porch	3	OpnPorch Cls C	10.54

This means the *DCP* needs to be coded as secondary.

As you can see from the sketch, the *DCP* is coded incorrectly and needs to be coded as *DCPS*.



The next step is to make sure the *DCPS* has been priced on the Miscellaneous Screen.



Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Depr. Pct.	Value
001	1	BARN Gen. Purpos	2400.00	2.00	1958	DA	35.00	1680
002	2	BARN Gen. Purpos	2520.00	2.00	1958	DA	35.00	1764
003	3	STG Storage	400.00	2.50	1958	DA	35.00	350
004	4	STG Storage	288.00	2.50	1958	DA	35.00	252
005	5	OPEN PORCH	220.00	7.45	1980		50.00	820
006	6	DETACHED CA	480.00	3.33	1999	25	64.00	1023

The miscellaneous screen indicates the DCP *is* being priced.

If the detached carport had not been priced on the miscellaneous screen, you would need to obtain the information from your field appraiser who inspected the parcel.

CAMA IQ

At the menu **Select** Aplus Building File....**Select** Stored Procedure Option....
Select Execute Stored Procedure**Select** This Category Only.....
Select MH DEP Table **Not** MH.....**Select** *Display*

BLDG-PARCEL-NUMBER	SEMOB-STYLE	SEMOB-NORMAL-DEPRT
0000-05S-15E-16-2-002-00	5	DA
0000-05S-16E-02-4-002-00	5	DA
0000-05S-16E-09-1-006-00	5	DA
0000-05S-16E-11-2-002-00	5	DA
0000-05S-16E-13-3-002-00	5	CA
0000-05S-16E-17-1-001-00	5	DA
0000-05S-16E-19-2-002-00	5	DA
0000-05S-16E-28-2-004-00	5	CA
0000-05S-17E-04-1-003-00	5	AA
0000-05S-17E-08-3-003-00	5	DA
0000-05S-17E-14-3-001-00	5	DA
0000-05S-17E-28-2-002-00	5	DA
0000-05S-17E-33-4-001-00	5	DA
0000-05S-17E-36-3-001-00	5	DA
0000-05S-18E-02-3-005-00	5	CA
0000-05S-18E-24-4-004-00	5	DF
0000-05S-18E-24-4-018-00	5	DA
0000-05S-18E-24-4-019-00	5	DA
0000-05S-18E-24-4-028-00	5	DA

Enter Continue Arrows Browse ESCAPE Interrupt

Parcel 0000-16-05S-15E-2-002-00

This edit indicates the style is a Mobile Home; however, the depreciation is from the table reflecting a D class house in the Average condition.

Open CAMA to the Building Screen and make necessary changes.

Bldg Data CHOCTAW COUNTY 2010 YEAR

File Menu Functions Help

Save Back Forward Next Edit Sketch

Parcel Number
 0000-16-05S-15E-2-002-00 No. 1 SMITH, GARRY E.

Selected Item

Style	5	Mobile Home	1.00
Length X Width	72X14	72' x 14'	32.62
Design	0007	Singlewide MH	1.00
MH Quality	02	Class D Single	0.85
Roof Type	1	Gable	
Roof Material	1	Composition	0.98
Exterior Wall	03	ALUMINUM	1.24
Foundation	3	Piers	
Interior Finish	3	Avg.	
Floor Cover	3	Avg.	
# Bedrooms	2		
# Baths	1		
Total Rooms	005		
Heat	7	SPACE	0.68
Air Cond	4	WINDOW UNIT	
Fireplace			
Actual Year Blt	1972		
Eff. Year Blt			
Condition	3	AVERAGE	1.00
Normal Depr Tbl	DA	Class D AUG	
Functional Obs.			
Economic Obs.			
Observed Depr.			
Obsvd Depr Code			
Rent			
Cnty Adj. Fact.			

Should be MF or MA

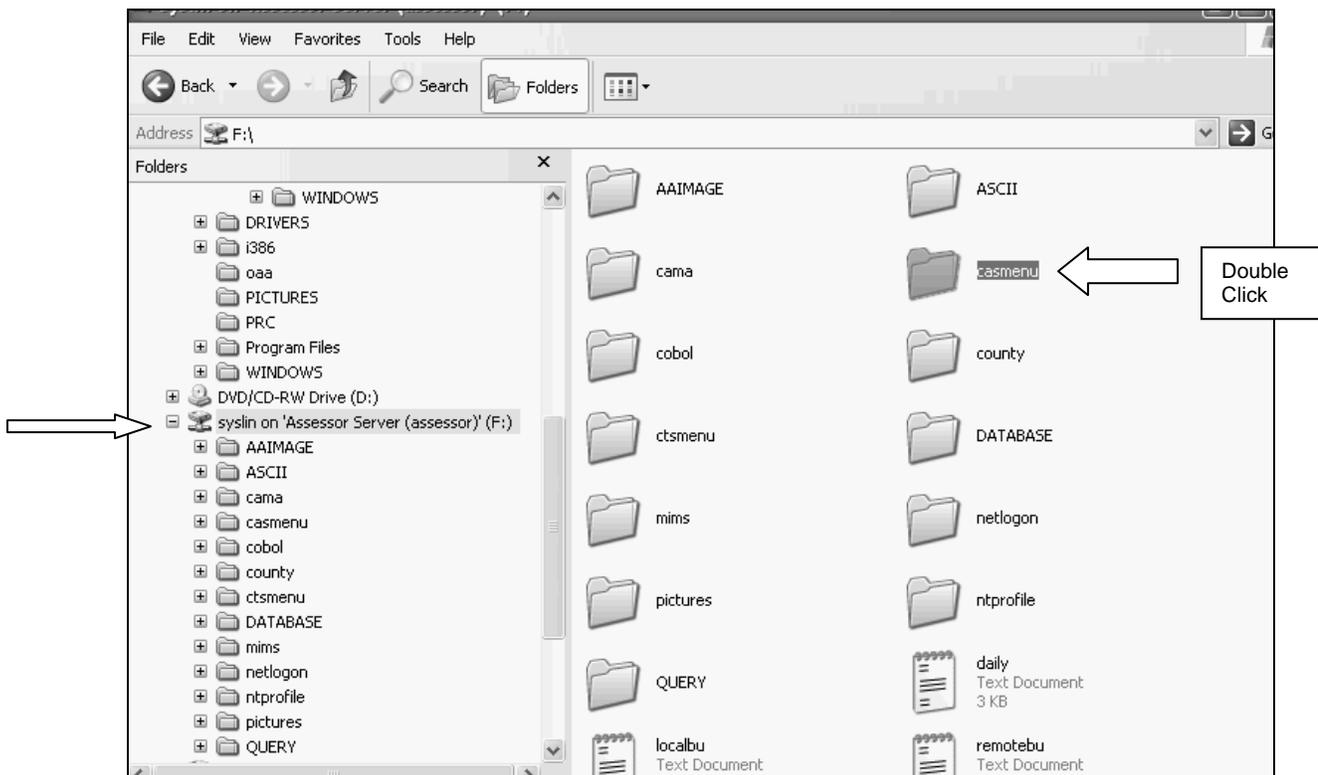
Eff. Area	Htd. Area	Eff. Rate	Value New	Nbhd	Normal Depr	Bldg Value
1008	1008	34.70	34975	1.00	0.5500	15739
					Total OBS	Pct Condition
					0.0000	0.4500

Radiant Software

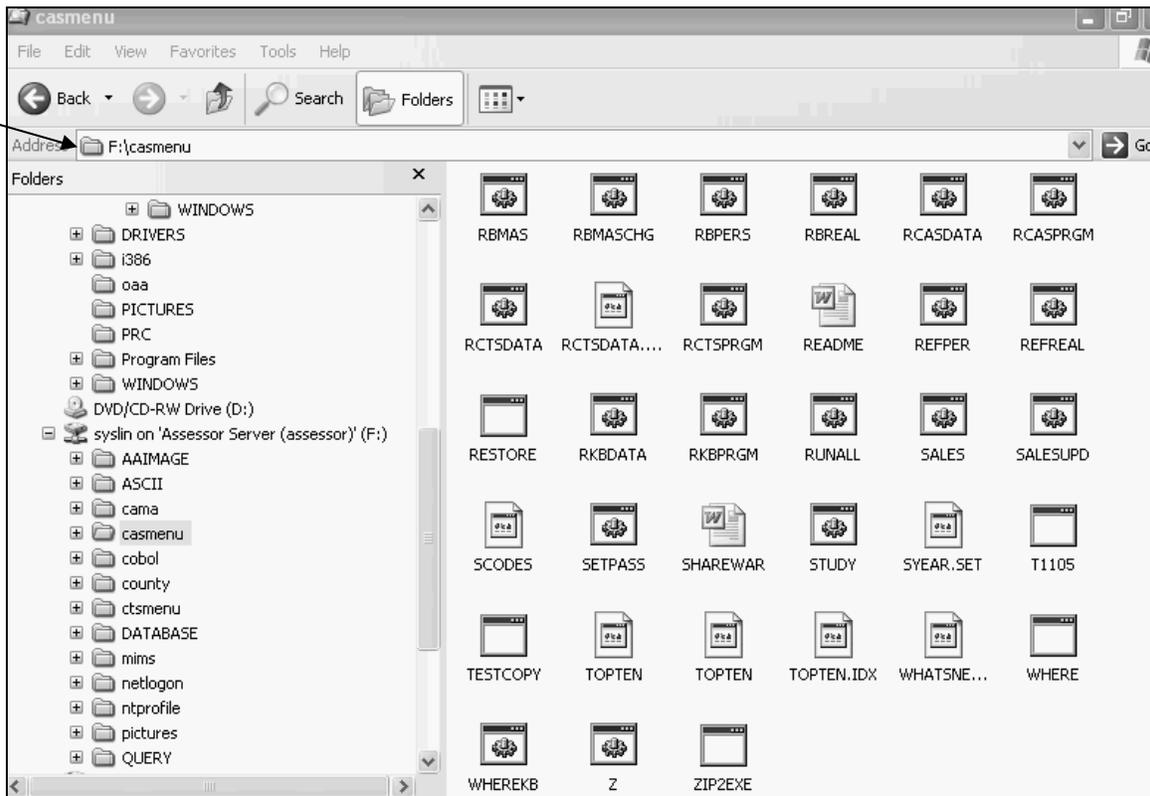
IQ EDITS
HANDOUT #1

Getting to **CAMA IQ**

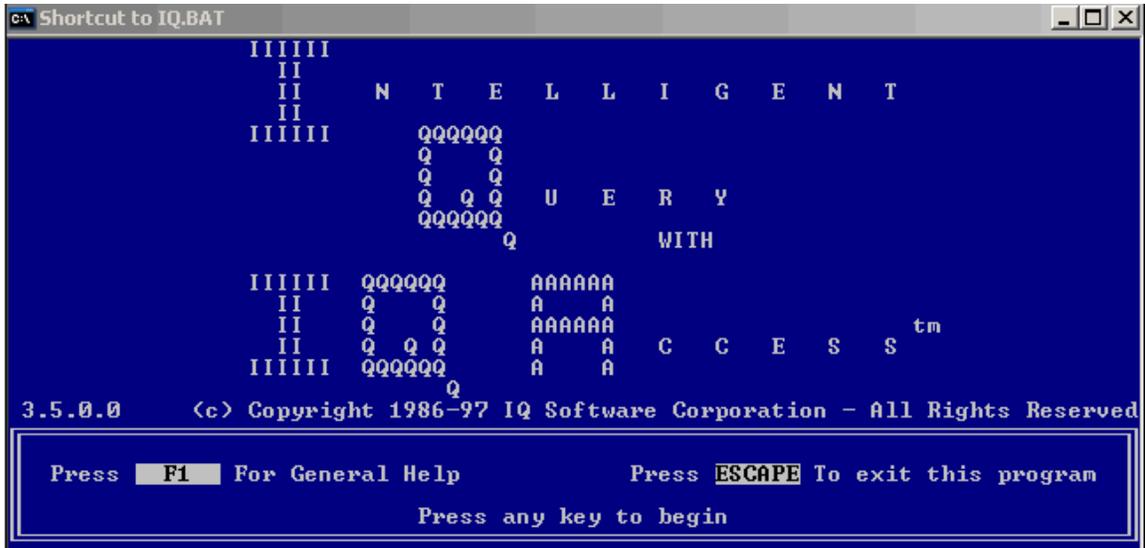
Right click on the Start Button
Select Explore
Left Click on F: Drive
Double Click on Casmenu



The toolbar should reflect that you are in F:\casmenu
Select the icon **Z**
Right Click on the Z Icon
Select Send to Desktop

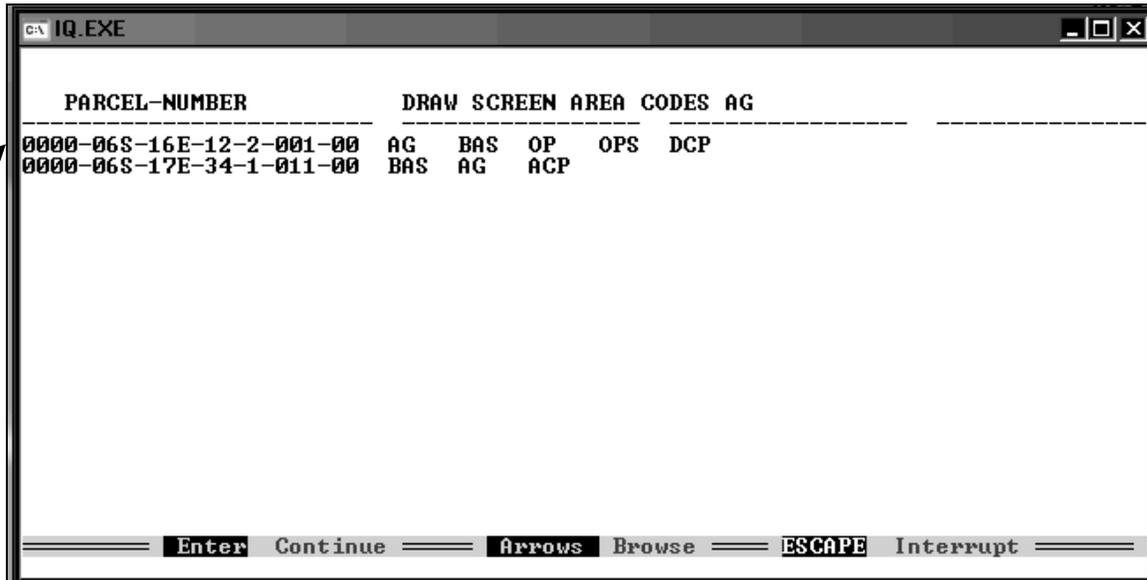


Right Click Icon Z & Send to Desktop



Open CAMA IQ

At the menu select **Aplus Area File**
Select Stored Procedure Option
Select Execute Stored Procedure
Select This Category Only
Select one of the Garage Checks
Select **Display** as the Output Destination



The screenshot shows a window titled 'IQ.EXE' with a table of parcel data. The table has two columns: 'PARCEL-NUMBER' and 'DRAW SCREEN AREA CODES AG'. The first row contains the parcel number '0000-06S-16E-12-2-001-00' and codes 'AG BAS OP OPS DCP'. The second row contains the parcel number '0000-06S-17E-34-1-011-00' and codes 'BAS AG ACP'. An arrow points to the first row of the table. At the bottom of the window, there is a control bar with the following options: Enter Continue, Arrows Browse, and ESCAPE Interrupt.

PARCEL-NUMBER	DRAW SCREEN AREA CODES AG
0000-06S-16E-12-2-001-00	AG BAS OP OPS DCP
0000-06S-17E-34-1-011-00	BAS AG ACP

Parcel # 0000-12-06S-16E-2-001-00 Has an **AG** And **DCP**.
Remember: The Building Screen Only Prices One as Primary.
Therefore, At This Point, You Will Need To Open Cama To This
Parcel Number.
You Will Need To Determine What Is Priced On The Primary Building
Screen.

Bldg Data CHOCTAW COUNTY 2010 YEAR

File Menu Functions Help

Save Back Forward Next Edit Sketch

Parcel Number

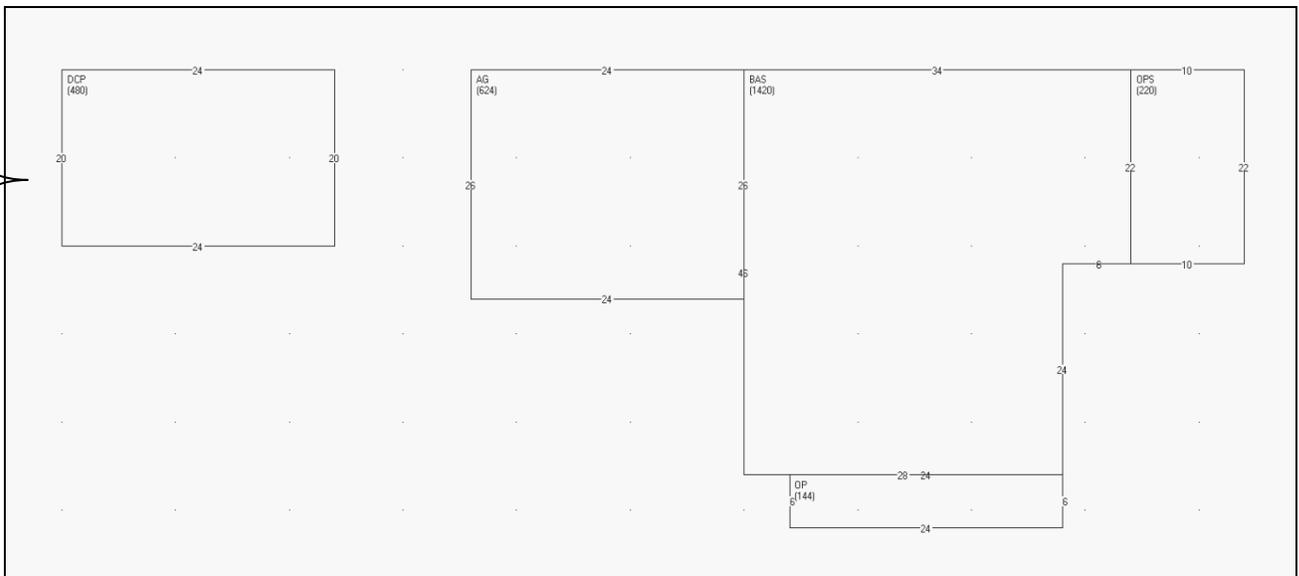
0000-12-06S-16E-2-001-00 No. 1 SMITH, MERLEEN

Selected Item

Stories/Style	1	One Story	1.00
Occupancy	1	Single Family	
Design	0001	TRADITIONAL	1.00
Quality	05	Class C FAIR	1.00
Roof Type	01	GABLE	
Roof Material	8	MTL PRFMD CLS C	0.40
Exterior Wall-1	3	AL/UNL SDG "C"	46.61
Exterior Wall-2			
Foundation	2	"C" CONUNTNL	
Interior Fin	3	C AVERAGE	
Floor Cover	3	"C" AVERAGE	
No. Bedrooms	003		
No. Baths	1		
Total Rooms	005		
Heating	7	SPACE CLASS C	0.71
Air Condition	4	WINDOW UNIT "C"	
Fireplace #1			
Fireplace #2			
Primary Garage	1	AttGar Frame"C"	12.34
Primary Porch	3	OpnPorch Cls C	10.54



The Primary Structure Is The **Ag**.
 This Means The **Dcp** Needs To Be Coded As Secondary.



Coded wrong on draw screen should be **DCPS**

As You Can See From The Sketch, The **Dcp** Is Coded Incorrectly
 And Needs To Be Coded As **Dcps**.

The Next Step is to make sure the DCPS has been priced on the Miscellaneous

Misc Data CHOCTAW COUNTY 2010 YEAR

File Menu Functions Help

New Back Forward Next

Parcel Number

0000-12-06S-16E-2-001-00

SMITH, MERLEEN

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Depr. Pct.	Value
001	1	BARN	2400.00	2.00	1958	DA	35.00	1680
002	2	BARN	2520.00	2.00	1958	DA	35.00	1764
003	3	STG	400.00	2.50	1958	DA	35.00	350
004	4	STG	288.00	2.50	1958	DA	35.00	252
005	5	OPEN PORCH	220.00	7.45	1980		50.00	820
006	6	DETACHED CA	480.00	3.33	1999	25	64.00	1023

The miscellaneous Screen indicates the DCP **is** being priced.

If the detached carport had not been priced on the miscellaneous screen, you would need to obtain the information from your field appraiser who inspected the parcel.

Open CAMA IQ

- At the menu select **Aplus Building File**
- Select Stored Procedure Option
- Select Execute Stored Procedure
- Select This Category Only
- Select **MH DEP TABLE NOT MH**
- Select **"Display"**

The screenshot shows a window titled 'c:\ IQ.EXE' with the date '06/07/2011' and 'PAGE 1'. The table has three columns: 'BLDG-PARCEL-NUMBER', 'SEMOB-STYLE', and 'SEMOB-NORMAL-DEPRT'. The data rows are as follows:

BLDG-PARCEL-NUMBER	SEMOB-STYLE	SEMOB-NORMAL-DEPRT
0000-05S-15E-16-2-002-00	5	DA
0000-05S-16E-02-4-002-00	5	DA
0000-05S-16E-09-1-006-00	5	DA
0000-05S-16E-11-2-002-00	5	DA
0000-05S-16E-13-3-002-00	5	CA
0000-05S-16E-17-1-001-00	5	DA
0000-05S-16E-19-2-002-00	5	DA
0000-05S-16E-28-2-004-00	5	CA
0000-05S-17E-04-1-003-00	5	AA
0000-05S-17E-08-3-003-00	5	DA
0000-05S-17E-14-3-001-00	5	DA
0000-05S-17E-28-2-002-00	5	DA
0000-05S-17E-33-4-001-00	5	DA
0000-05S-17E-36-3-001-00	5	DA
0000-05S-18E-02-3-005-00	5	CA
0000-05S-18E-24-4-004-00	5	DF
0000-05S-18E-24-4-018-00	5	DA
0000-05S-18E-24-4-019-00	5	DA
0000-05S-18E-24-4-028-00	5	DA

Annotations in the screenshot:

- A bracket on the left side of the 'SEMOB-STYLE' column, spanning from the first row to the last row, is labeled 'Coded as Mobile Home on Building Screen'.
- A bracket on the right side of the 'SEMOB-NORMAL-DEPRT' column, spanning from the first row to the last row, is labeled 'Mobile home depreciation should be MF or MA'.

At the bottom of the window, there are control options: Enter Continue, Arrows Browse, ESCAPE Interrupt.

Parcel 0000-16-05S-15E-2-002-00

This edit indicates the style is a Mobile Home; however the depreciation is from the table reflecting a D class House in Average Condition

Open Cama to the Building Screen and make necessary changes

Bldg Data CHOCTAW COUNTY 2010 YEAR

File Menu Functions Help

Save Back Forward Next Edit Sketch

Parcel Number
0000-16-055-15E-2-002-00 No. 1 SMITH, GARRY E.

Selected Item

Style	5	Mobile Home	1.00
Length X Width	72X14	72' x 14'	32.62
Design	0007	Singlewide MH	1.00
MH Quality	02	Class D Single	0.85
Roof Type	1	Gable	
Roof Material	1	Composition	0.98
Exterior Wall	03	ALUMINUM	1.24
Foundation	3	Piers	
Interior Finish	3	Aug.	
Floor Cover	3	Aug.	
# Bedrooms	2		
# Baths	1		
Total Rooms	005		
Heat	7	SPACE	0.68
Air Cond	4	WINDOW UNIT	
Fireplace			
Actual Year Blt	1972		
Eff. Year Blt			
Condition	3	AVERAGE	1.00
Normal Depr Tbl	DA	Class D AUG	
Functional Obs.			
Economic Obs.			
Observed Depr.			
Obsod Depr Code			
Rent			
Cnty Adj. Fact.			

Should Be MF or MA

Eff. Area	Htd. Area	Eff. Rate	Value New	Nbhd	Normal Depr	Bldg Value
1008	1008	34.70	34975	1.00	0.5500	15739
					Total OBS	Pct Condition
					0.0000	0.4500

Radiant Software

A. USE OF IQ EDITS:

There are currently more than 45 procedures in the IQ system of CAMA to check the accuracy of data entry and field work. Many of these procedures look for the unusual but possible, and some of the parcels that come up on the screen are OK. The best (or worst) example is a MISC screen with a size of 16000 sq ft. If this is a barn or chicken house, it's fine; if it's a porch, it's a problem.

This section will attempt to explain the IQ procedures by screen location, the name of the procedure, and what it looks for.

APLUS AREA FILE

Porch Check 1 thru 6	Checks for multiple types of primary porches on DRAW screen.
Garage Check 1 thru 4	Checks for multiple types of primary garages or carports on DRAW screen.

APLUS BLDG FILE

Comm Parcel Dep Table Check	Lists Commercial depreciation tables by Class, Quality, and Frame. Lists all commercial parcels, must be reviewed manually.
Fireplace 1 Edit	Looks for any one digit fireplace entries in Fireplace # 1 field.
Fireplace 2 Edit	Looks for any one digit fireplace entries in Fireplace # 2 field.
MH Central Heat W/O Air	Looks for Mobiles with central heat and no central air or central air and no central heat (there are some that are right, but probably not if it's built in the 90's).
MH Cond Avg Dep Table	Looks for Mobiles in average condition with a dep table other than MA or OC.
MH Cond Fair Dep Table	Looks for Mobiles in fair condition with a dep table other than MF or OC.
MH Cond Good Dep Table	Looks for Mobiles in good condition with dep table other than MG or OC.
MH County Mult	Looks for Mobiles with a County-Wide adjustment other than 999.

MH Dep Table Not MH	Looks for Mobiles with a dep table other than MA, MF, MG, or OC.
MH No Heat No Fireplace	Looks for Mobiles with no source of heat. Most should have either some type of heat or a stove.
MH Plus Classes	Looks for Mobiles that are plus or minus classes. The system won't accept these any more, but did originally. They won't cost.
MH Steam Heat	Looks for Mobiles with steam heat. There shouldn't be any.
MH With Slab Foundation	Looks for Mobiles with a slab floor. If they have one, they aren't mobile.
MH Yr Blt Before 1950	Looks for Mobiles built in the 40's or earlier. There shouldn't be any.
Res Central Heat W/O Air	Looks for houses with central heat and no central air, or central air and no central heat. There will be a few, but they will be older.
Res Class A Dep Table	Looks for Class A houses with a Dep Table other than A* or OC.
Res Class B Dep Table	Looks for Class B houses with a Dep Table other than B* or OC.
Res Class C Dep Table	Looks for Class C houses with a Dep Table other than C* or OC.
Res Class D Dep Table	Looks for Class D houses with a Dep Table other than D* or OC.
Res Cond Avg Dep Table	Looks for houses in average condition with Dep Table other than *A or OC.
Res Cond Exc Dep Table	Looks for houses in excellent condition with Dep Table other than *E or OC.
Res Cond Fair Dep Table	Looks for houses in fair condition with Dep Table other than *F or OC.
Res Cond Good Dep Table	Looks for houses in good condition with Dep Table other than *G or OC.

IQ EDIT HANDOUT # 2

The correct data entry on the building screen is to have only **“One Primary Porch”**; all others need to be coded with an **“S”** and would be priced on the **Misc** screen. If you use more than one porch (of any type) per building screen, (example: 2 open porches) their areas would be added together and would be priced at a lower price per sq’ If they are 2 different types of porches (example: ep and op) only the one entered on the build screen would be priced.

“Choices of Primary Porches”

- SLAB
- RAISED SLAB
- OPEN PORCH
- SCREEN PORCH
- ENCL PORCH
- COVERED PORCH

“Primary/Draw Screen”

- SLAB
- RSLAB
- OP
- SCP
- EP
- CPTO

“Secondary/Draw Screen”

- SLABS
- RSLABS
- OPS
- SCPS
- EPS
- CPTOS

“Code on Misc to let Comp. Price”

- SLABX (X = Class of house **A, B, C, D**)
- RSLABSX
- OPSX
- SCPSX
- EPSX
- CPTOSX

The example below indicates the computer is using the tables to determine the price per square foot. The Use Code Field has to be entered correctly or it will not be priced.

Misc Data LEFLORE COUNTY 2008 YEAR

File Menu Functions Help

New Save Rack Forward Next Edit Radiant Software

Parcel Number: Y090-19-06N-25E-0-008-00 No. 1 LOGGAINS, ALLEN DALE & JOANN

Miscellaneous

Building Number: 1

Use Code: OPSC ←

Grade: 6 Desc: OpnPorch Cls C

Length: 22.00 Width: 6.00

Units: 132.00 Unit Price: 10.81

Year Built: 1988

Depr Table: CA Class C AVG Pct. Cond: 75.00

Notes: 6X22 PORCH

Nbhd Adj.: 1.00

Value New: 1684 Pct. Cond: 75.00 Value: 1263

There are times you will not want the computer to price the secondary porches. Example: your house was built in 1940 and your screen porch was built in 2010. You would want to reflect 2010 cost; therefore you would need to manually price this porch on the misc screen

IQ EDIT HANDOUT # 2

The correct data entry on the building screen is to have only one **“Primary Garage”**. All others would need to be coded with an **“S”** and would be priced on the misc screen. Only the one entered on the building screen would reflect a value and the others would have to be entered on the **Misc** screen.

“CHOICES/ PRIMARY GARAGES”

ATT FRAME
ATT MASONRY
DET FRAME
DET MASONRY
BI FRAME
BI MASONRY
ATT CARPORT
DET CARPORT

“PRIMARY/DRAW SCREEN”

AG
AG
DG
DG
BIG
BIG
ACP
DCP

“SECONDARY/DRAW SCREEN”

AGS
AGS
DGS
DGS
BIGS
BIGS
ACPS
DCPS

“CODE ON MISC TO LET COMP”

AGSFX (X= Class of house A, B, C, D)
AGSMX
DGSFX
DGSMX
BIGSFX
BIGSMX
ACPSX
DCPSX

IQ EDIT HANDOUT # 2

Again, there will be times that you will not want the computer to price your garage or carport. The owner may have built the detached carport with used lumber and the workmanship may not be the best: therefore you would want to price this on **Misc** using the **Desc Code Field**

Misc Data LEFLORE COUNTY 2008 YEAR

File Menu Functions Help

New Save Back Forward Next Edit Radiant Software

Parcel Number

Y090-19-06N-25E-0-003-00 No. 1 FREE, GREG & PAMELA

Miscellaneous

Building Number: 1

Use Code: Desc: DET CARPORT

Grade: 5 Class C FAIR

Length: 30.00 Width: 40.00

Units: 1,200.00 Unit Price: 9.00

Year Built: 1997

Depr Table: 30 30-year Life Pct. Cond: 71.00

Notes: SLAB FLOOR - NO ELECTRIC

Nbhd Adj.: 1.00

Value New: 10800 Pct. Cond: 71.00 Value: 7668

IQ EDIT HANDOUT # 2

The edit to correct the mistakes on porches or garages is located in the

APLUS AREA FILE:

To locate this in IQ

At the menu select APLUS AREA FILE

Stored Procedure option

Execute stored procedure

This category only

Select one of the choices

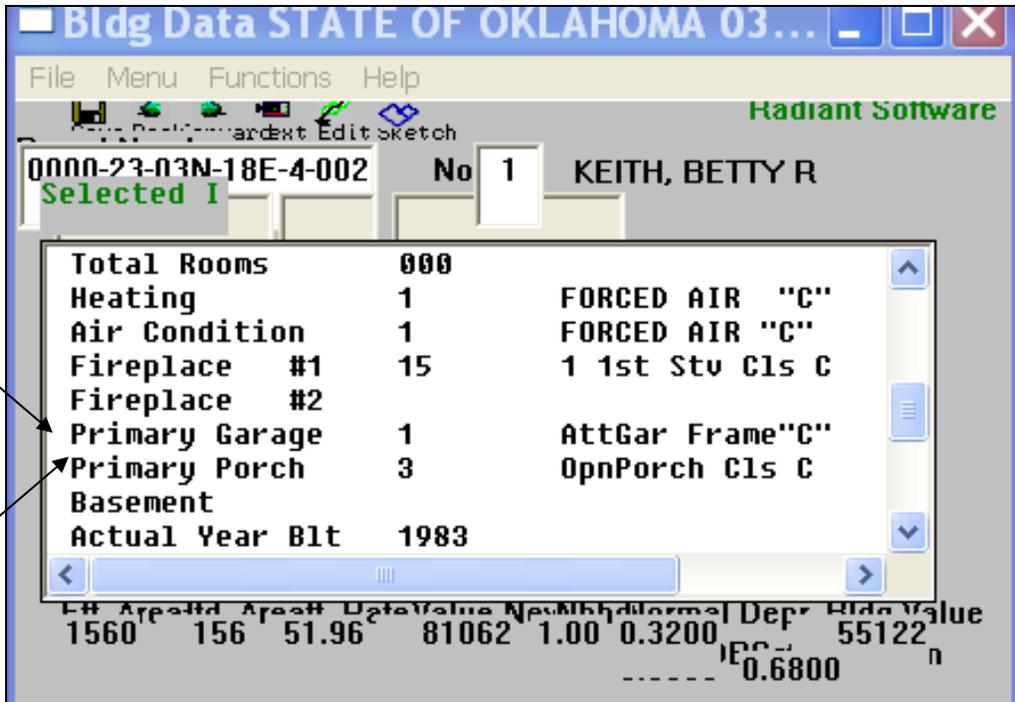
Select display (to see if there are any errors)

PARCEL-NUMBER	DRAW SCREEN AREA CODES AG						
0000-03N-18E-23-4-002-00	BAS	OP	AG	FLR2	WDS	DCP	SHOP
0000-03N-19E-21-2-001-00	BAS	OP	AG	STG	BARN	DG	
0000-03N-19E-21-4-002-00	BAS	OP	STG	AG	DCP		
0000-03N-19E-21-4-033-00	BAS	AG	OP	ACP	ADDONWD		SHED
0000-03N-19E-22-4-001-00	BAS	OPS	AG	OP	BARN	DCP	
0000-03N-21E-10-4-006-00	BAS	AG	CPTO	STG	OP	DCP	
0000-04N-17E-02-2-008-00	BAS	OP	AG	DCP	STG		
0000-04N-17E-10-1-002-00	BAS	OPS	AG	OP	BARN	STG	DCP
0000-04N-17E-10-2-006-00	BAS	OPS	AG	OP	STG	SHED	DCP
0000-04N-17E-14-2-006-00	BAS	OP	AG	STG	DCP		
0000-04N-18E-16-3-002-00	AG	BAS	ACP	CPTO	SHOP	STG	SHED
0000-04N-19E-04-2-009-00	BAS	OP	AG	SHED	STG	DCP	
0000-04N-19E-05-1-002-00	BAS	OP	AG	DG	BARN	DCP	
0000-04N-19E-05-3-001-00	BAS	OP	AG	STG	ACP	DCP	
0000-04N-19E-06-4-001-00	BAS	OP	AG	SHED	OT	DCP	BARN
0000-04N-19E-07-4-003-00	BAS	OP	AG	SHED	BARN	DG	STG
0000-04N-19E-16-2-001-00	BAS	AG	DCP	OP	BARN	STG	
0000-04N-21E-26-3-004-00	BAS	WD	FLR2	OP	AG	DCP	STG
0000-04N-21E-35-2-004-00	TWO	WD	ACP	AG	SHOP	SHED	

Enter Continue Arrows Browse ESCAPE Interrupt

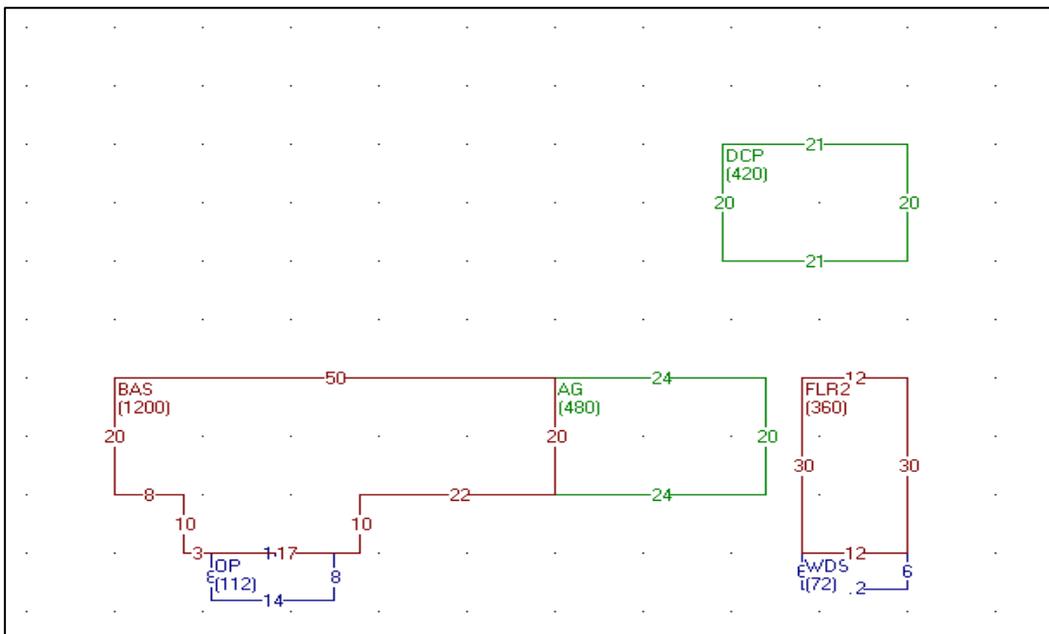
Parcel #0000-23-03N-18E-4-002-00 Has An **Ag** And **Dcp**. Remember The Building Screen Only Prices One; Therefore At This Point You Will Need To Open Cama And Determine What Has Been Priced On The Building Screen.

IQ EDIT HANDOUT # 2



The primary structure has been determined to be the attached garage and an open porch.

On The Draw Screen Below The DCP Is The Secondary And Should Have Been Coded **DCPS**. This Would Need To Be Corrected And Also At This Point You Would Need To Check The **MISC** Screen To Make Sure This Secondary Detached Carport Has Been Priced.



IQ EDIT HANDOUT # 2

Misc Data STATE OF OKLAHOMA 032409 YEAR

Parcel Number: 0000-23-03N-18E-4-002-00 KEITH, BETTY R

LINE	Dbug code	DESC.	UNITS	UNIT PR.	year	Depr. table	Depr. PCT.	Value
001	1 WDS	Wood Deck S	72.00	4.23	0000	80.00		244
002	2	DCP	1.00	1200.00	2006	100.00		1200

2 Total Misc Records. Total Misc Value: 1,444

The Misc Screen Reflects The Detached Carport Has Been Priced. At This Point If The Detached Garage Had Not Been Priced, This Information Would Need To Be Obtained From The Field Person Who Has Inspected The Parcel.

Next You Will Need To Go Back To The Draw Screen And Correct The Dcp To Be Dcps.

IQ EDIT HANDOUT # 2

Bldg Data STATE OF OKLAHOMA 030909 YEAR

File Menu Functions Help

Save Back Forward Next Edit Sketch

Parcel Number: 0000-03-04N-19E-3-003-00 No. 1 LAWRENCE, CHARLES & THELMA

Selected Item

Stories/Style	1	One Story	1.00
Occupancy	1	Single Family	
Design	0001	TRADITIONAL	1.00
Quality	04	Class C- FAIR	0.85
Roof Type	01	GABLE	
Roof Material	1	COMP SHG CLS C	
Exterior Wall-1	4	BRK UNR CLASS C	51.69
Exterior Wall-2			
Foundation	1	"C" SLAB	1.83
Interior Fin	3	C AVERAGE	
Floor Cover	3	"C" AVERAGE	
No. Bedrooms	003		
No. Baths	2		
Total Rooms	006		
Heating	3	HEAT PUMP "C"	2.58
Air Condition	3	HEAT PUMP "C"	
Fireplace #1	12	1 1st Msn Cls C	2341.71
Fireplace #2			
Primary Garage	6	Blt In Msnry"C"	12.40
Primary Porch	3	OpnPorch Cls C	10.95
Basement			
Actual Year Blt	1997		
Year Remodeled	0000		
Eff. Year Built	1997		
Condition	3	AVERAGE	1.00
Normal Depr Tbl	BA	Class B AVG	
Functional Obs.	000000		
Economic Obs.	000000		
Observed Depr.	000000		
Obsvd Depr Code			
RENT	000000		
Cntu Adi. Fact.	085	085%	0.85

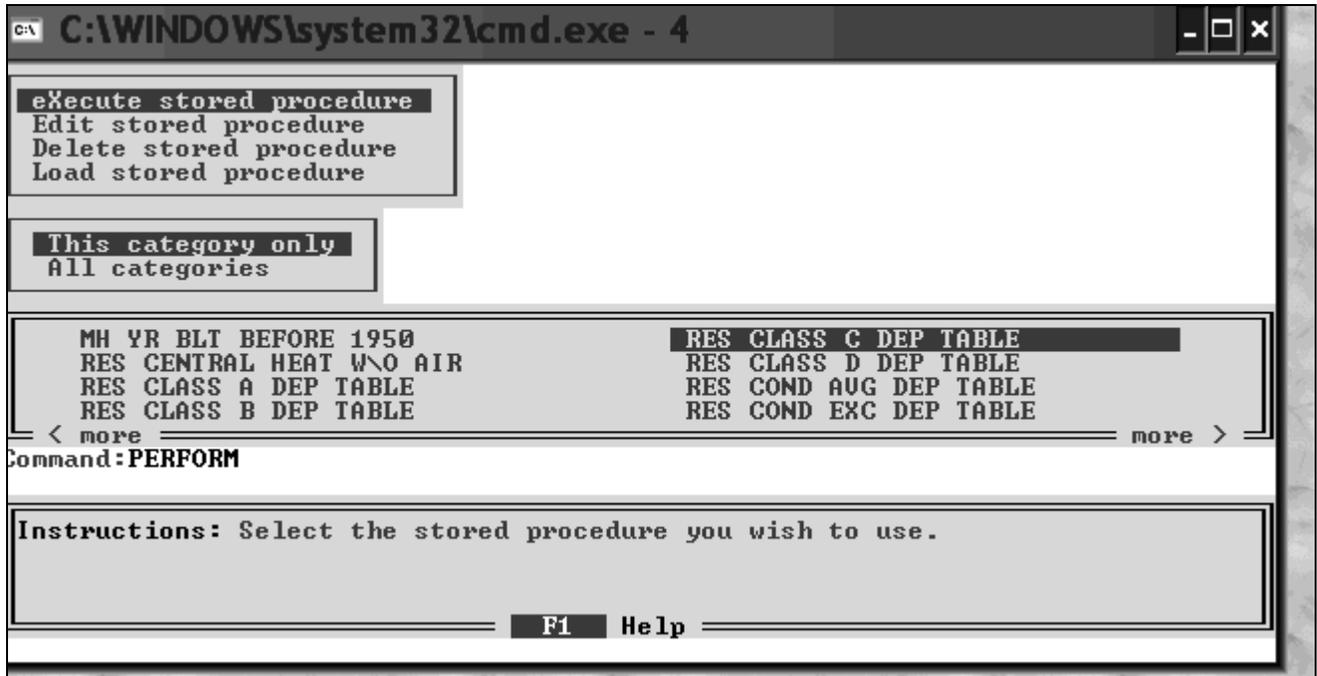
Eff. Area	Htd. Area	Eff. Rate	Value New	Nbhd	Normal Depr	Bldg Value
1340	1340	43.66	58511	1.00	0.1000	52660
					Total OBS	Pct Condition
					0.0000	0.9000

The Example Above Indicates The House Is Qualified As A(C →) In Average Condition. The **Normal Depr Field** Is A Combination Arrived From The Quality and Condition of the House. The Correct Entry should have been **CA**..

IQ EDIT HANDOUT # 2

The following IQ procedure will locate incorrect depreciation entries.

- IQ
- Aplus Building File
- Stored Procedure option
- eXecute Stored procedure
- This category only



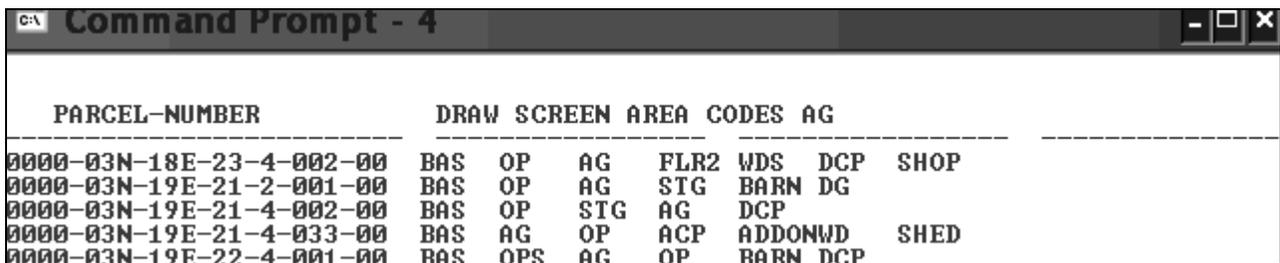
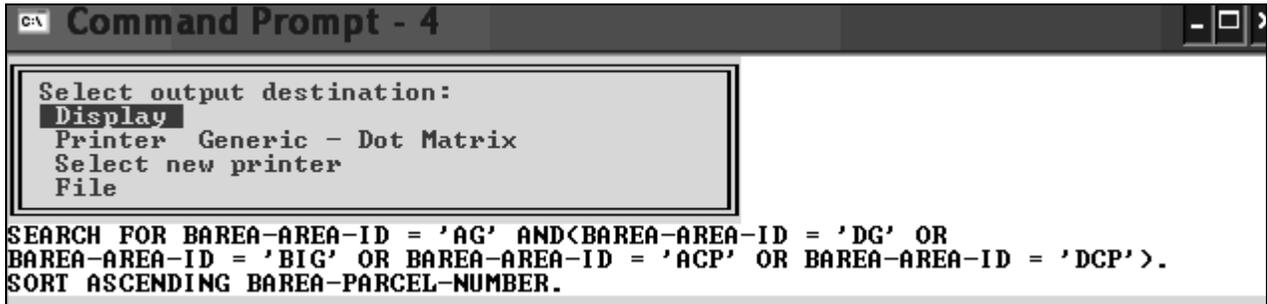
BLDG-PARCEL-NUMBER	SETAB-QUALITY	SETAB-NORMAL-DEPR-TAB	BLDG-OPERATOR-I
0000-04N-19E-03-3-003-00	04	BA	CHURCH
0000-05N-17E-36-1-003-00	04	DA	CHURCH
0000-05N-18E-02-1-001-00	04	DF	CHRONI
0000-05N-18E-07-1-001-00	04	DA	CHURCH
0000-05N-19E-16-2-025-00	04	DA	CHURCH
0000-05N-21E-19-2-002-00	04	DA	CHURCH
0000-05N-21E-22-3-001-00	04	DA	CHURCH
0000-05N-21E-34-2-002-00	05	BF	CHURCH
0000-05N-22E-06-3-001-00	06	BF	CHURCH
0000-05N-22E-06-4-001-00	04	DA	CHRONI
0000-06N-18E-34-1-006-00	04	DF	CHRONI
0000-06N-19E-31-1-001-00	06	BA	CHRONI
0000-06N-20E-35-4-010-00	06	BA	CHURCH
0000-06N-21E-02-4-001-00	05	AA	CHURCH
0010-000-003-00-0-000-00	05	MA	CHURCH
1001-007-004-00-0-000-00	04	DG	CHRONI
1001-022-001-00-0-000-00	06	DA	SPEARS
1001-026-010-00-0-000-00	06	BG	CHURCH
1001-031-006-00-0-001-00	04	DA	JORDAN

The Example Indicates C Quality Houses With The Wrong Depreciation Code

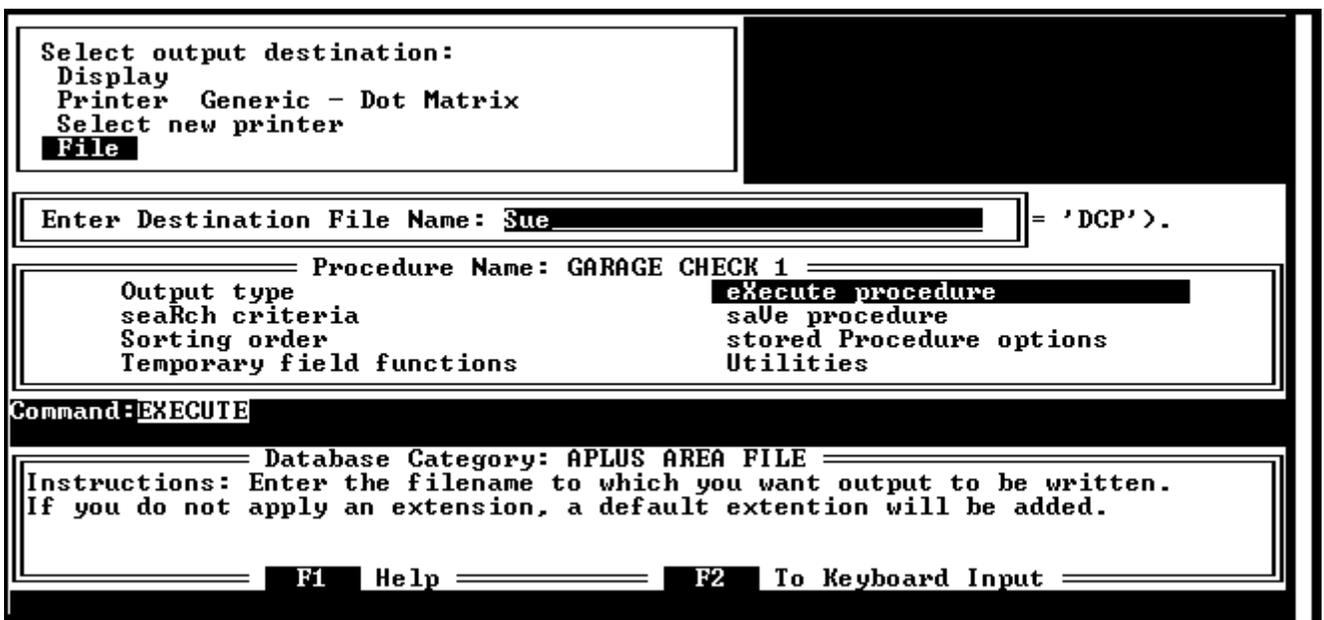
IQ EDIT HANDOUT # 2

PRINTING IQ IN NOTE-PAD

For this exercise we are going to use Aplus Area File
 Choose Stored Procedure Option
 This Category Only
 Garage Check !

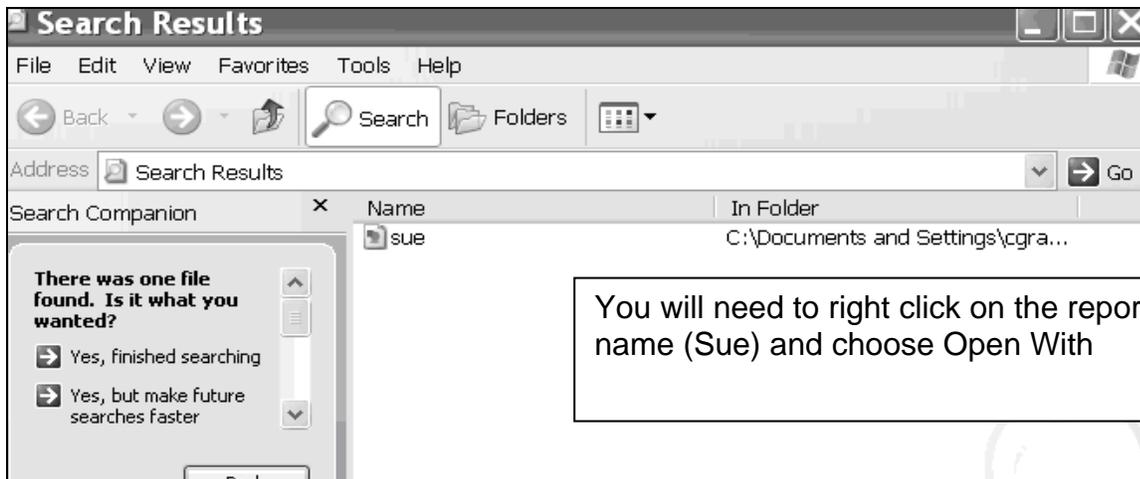


Escape once from this screen. This will take you back to a menu.
 Choose Execute and enter
 Choose File and enter your name or report # etc -- Now enter

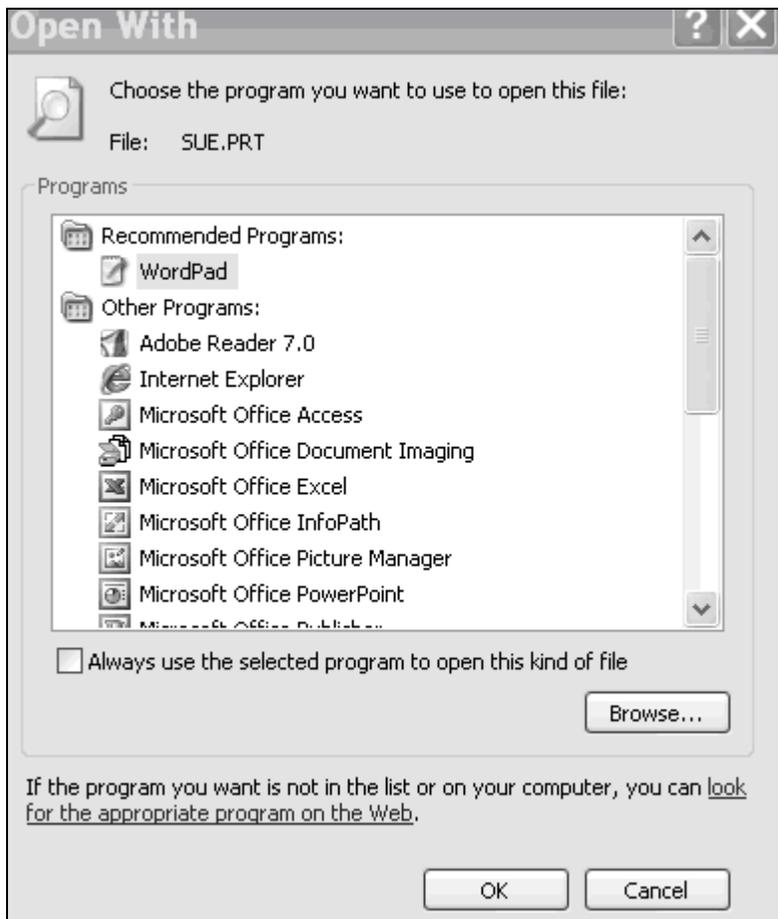
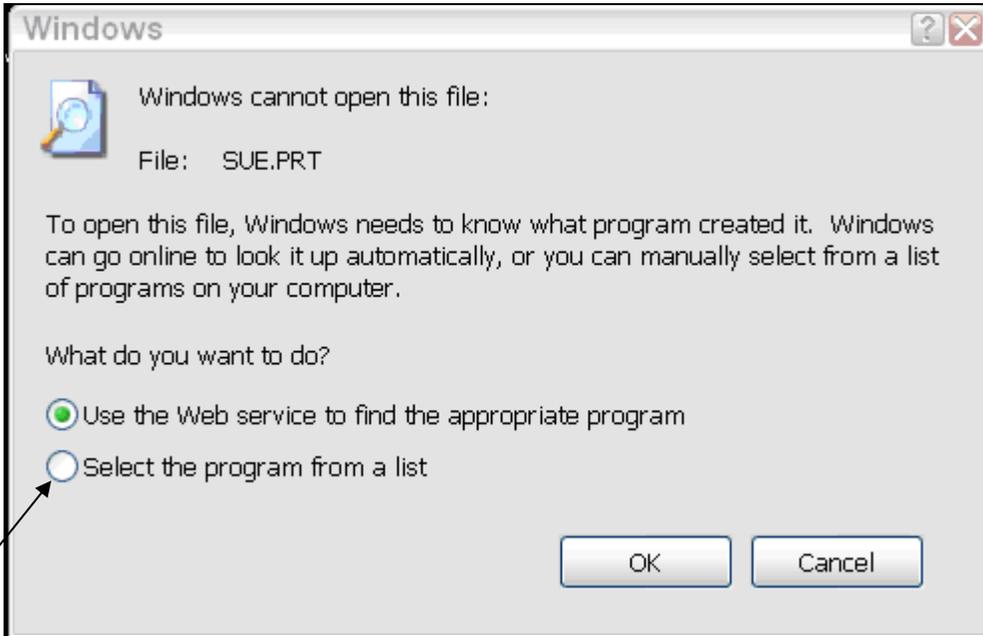


IQ EDIT HANDOUT # 2

Locate the report you just saved: Left Click on Start, Search, All file and folders (Select name of report), Look in the F: drive

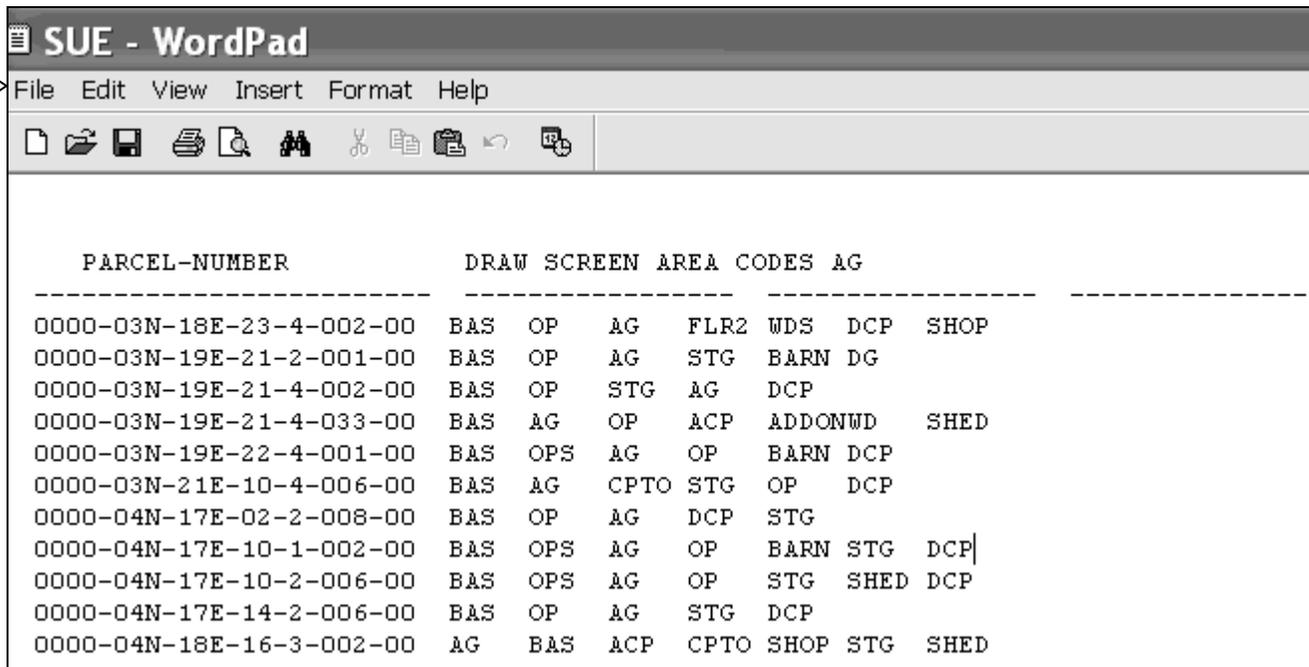


IQ EDIT HANDOUT # 2



IQ EDIT HANDOUT # 2

After opening the report, click on FILE and select the printer.



PARCEL-NUMBER	DRAW SCREEN AREA CODES AG						
0000-03N-18E-23-4-002-00	BAS	OP	AG	FLR2	WDS	DCP	SHOP
0000-03N-19E-21-2-001-00	BAS	OP	AG	STG	BARN	DG	
0000-03N-19E-21-4-002-00	BAS	OP	STG	AG	DCP		
0000-03N-19E-21-4-033-00	BAS	AG	OP	ACP	ADDONWD		SHED
0000-03N-19E-22-4-001-00	BAS	OPS	AG	OP	BARN	DCP	
0000-03N-21E-10-4-006-00	BAS	AG	CPTO	STG	OP	DCP	
0000-04N-17E-02-2-008-00	BAS	OP	AG	DCP	STG		
0000-04N-17E-10-1-002-00	BAS	OPS	AG	OP	BARN	STG	DCP
0000-04N-17E-10-2-006-00	BAS	OPS	AG	OP	STG	SHED	DCP
0000-04N-17E-14-2-006-00	BAS	OP	AG	STG	DCP		
0000-04N-18E-16-3-002-00	AG	BAS	ACP	CPTO	SHOP	STG	SHED

After printing a report, you will need to **DELETE** the document

Oklahoma Tax Commission
67th Annual Educational Conference
For Assessing Officers



August 9—12, 2011
Tulsa, Oklahoma
Southern Hills Marriott

LEGISLATIVE UPDATE

- Kenny Chuculate
- Monica Schmidt
- Wade Patterson
- Gail Hedgcoth

HB-1051

Amending: 19 O.S. § 178.2

Inventory

- Each elected official to keep inventory list
- Create and maintain inventory records
- Inventory records filed annually with county clerk
- No filing date specified in this bill
- *Effective: August 26, 2011*

HB-1903

Amending: 68 O.S. § 2802.2 Postmark, Date of Delivery

- Any document filed with assessor or payment made
- Postmark is date of delivery
- Must be on or before the prescribed date
- In on a holiday, next working day
- *Effective: November 1, 2011*

HJR-1002

Amending: Article 10 § 8B

Valuation Cap

- 5 % Cap to 3%
- Homestead and Ag. land only
- Vote in General Statewide Election
- *Effective: January 1, 2013 if passed*

Amending. 20 O.S. §§ 1-102

Various Sections

Amending: 11 O.S. § 16-102

Elections “Let the Troops Vote

- Primary election **Act** Tuesday in June (Was July)
- Redefines special election days
- May change political party April thru August
- Declaration of Candidacy
- Filing of election dates, Military Voter Act

HB-1615, Continued

- Office Vacancy
- Special statewide elections
- Absentee ballots, available 45 days prior, State and Federal offices
- Transmit by e-mail or “other means”
- Presidential Preferential Primary, 1st Tuesday in March
- Conflicting Municipal election dates, state or federal office
- *Effective August 26, 2011*

SB-13

**Amending: 62 O.S. § 853, 856
and 61 O.S. § 127**

Tax Increment Finance Districts

- Sales tax increment revenue inclusion
- Collected at point of sale, not delivery
- Adds a deferment for start date of district
- Start date may be up to 10 years after plan approval
- *Effective: August 26, 2011*

**Amending: 19 O.S. §§ 180.63,
180.75**

County Officers Salary

- Affects all county officers
- Changing “Shall” to “May” on increase from base salary
- *Effective August 26, 2011*

SB-104

Amending: 68 O.S. § 2915

Sending of Tax Bills

- County Treasure may e-mail tax bills
- Taxpayer must request
- Request must be in writing
- *Effective: August 26, 2011*

SB-105

Amending: 68 O.S. § 2864 Document and Data Fees

- SBOE to set fee schedule
- Used by all county assessors
- Search, production and copying
- Yearly fees set December 1
- May be a compliance consideration
- *Effective: January 1, 2012*

SB-935

Amending: 68 O.S. § 2902

Exempt Manufacturing Payroll

- Entity granted exemption effective in 2009
- Did not maintain payroll
- If payroll is restored by January 1, 2012
- Eligible to claim any remaining eligibility
- *Effective: January 1, 2012*

SB-794

Amending: 74 O.S. § 902 Oklahoma Public Employees Retirement System

- A 2009 law changed how retirement was calculated
- Elected before July 1, 2010, 2% and 4% with no retirement salary cap
- Elected after July 1, 2010, 2%, and 4% with 100% salary cap
- SB-794 Reduces the 4% for elected officials to 2% if elected after July 1, 2011
- Deputy retirement does not change from 2%

EXAMPLE:

- Before 2009: Officials Elected before July 1, 2010
- Service years multiplied at 4%

20 Elected Service Years

X4%

80% Retirement (Could exceed 100% with more service years)

EXAMPLE:

- 2009 Law: Officials Elected After July 1, 2010
- Service years multiplied at 4%

20 Elected Service Years

X4%

80% Retirement (Not to exceed 100%)

EXAMPLE:

- 2011 Law: Officials Elected After July 1, 2011
- Service years multiplied by 2%

20 Elected Service Years

X2%

40% Retirement (Not to exceed 100%)

Amending: 68 O.S. § 1004 Ad Valorem Reimbursement Fund

- Exempt Manufacturing reimbursement
- Appropriates \$10 Million
- Reimbursement to school districts
- May not be used for other reimbursements
- Emergency Clause
- *Effective: May 24, 2011*

Roger Mills County vs. Unit Drilling

January 2011

- Questions the constitutionality of 68 O.S. § 2817(L)
- Exclusive use of Hadco Bulletin
- Court held 68 O.S. 2010 Supp. 2010 §2817(L) is unconstitutional
- Violates the fair cash value requirement
- Emergency OTC rule amendment
- OTC Bulletin #11-02 February 22, 2011
- Emergency OTC Rule amendment 710:10-2-5(b)

05

Sinking Fund Apportionment Tax Increment Finance

Districts

- TIF District sinking fund levies
- All levies are apportioned to Base Assessed Value
- All levies are apportioned to the increment
- Does not violate “Single Purpose” provision of Constitution
- All apportioned levies are used to fund project costs
- *Published: May 27, 2011*

Thought for the day:

- **“We all go mad sometimes”**
- Norman Bates from Psycho

Oklahoma Tax Commission
67th Annual Educational Conference
For Assessing Officers



August 9—12, 2010
Tulsa, Oklahoma
Southern Hills Marriott

MANUFACTURED HOMES

- Kenny Chuculate, Ad Valorem Division
- Vicki McCartney, Motor Vehicle Division
- Carla Hames, Motor Vehicle Division
- Sonny Newton, Motor Vehicle Division
- Dennis Roller, Motor Vehicle Division

Which Came First... The Mobile Home, Or The Egg?!



Here's Something A Little Different..



“Vintage” Mobile Home...

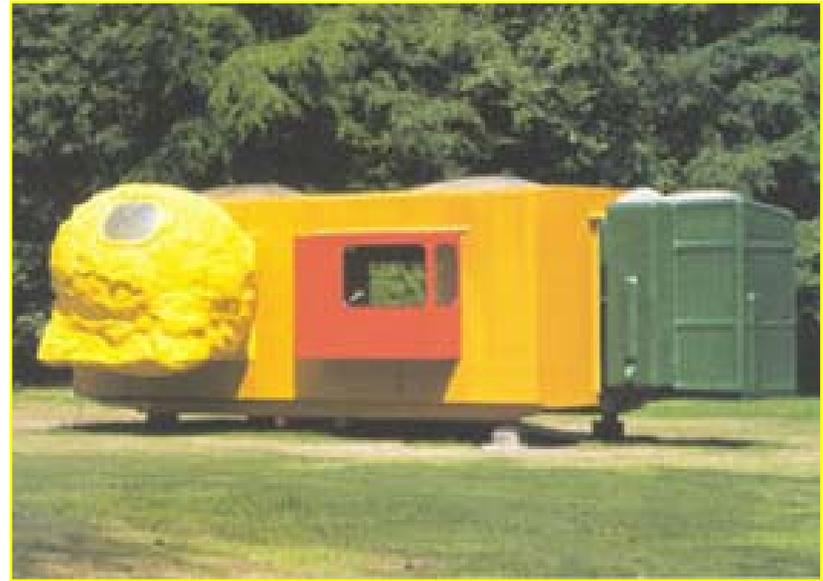


©Homebuilding.TheFunTimesGuide.com

Hopefully Warmer on the *INSIDE!*



“Other Oddities...”



“Top 10” Manufactured Home Counties

- Oklahoma 8,819
- Cleveland 7,319
- Delaware 6,722
- Creek 6,300
- Tulsa 6,111
- Cherokee 5,194
- Wagoner 4,734
- Rogers 4,476
- McIntosh 4,313
- Muskogee 4,239

Manufactured Home Statistics

- 63,987 Homes on Personal Property, or 39.6%
- 97,595 Homes on Real Property, or 60.4%
- 161,582 Homes Total
- 70 Increase From 2010
- Total FCV for 2011 \$3.09 Billion
- Estimated Tax for 2011 \$32,217,609
- Increase of 5.85% From 2010

FEMA Manufactured Homes

- Two Types: Manufactured Homes and Travel Trailers
- USG Form SF-97 Used to Identify and Transfer Title
- Transfer From USG Does Not Require OTC Approval or Form 936
- OTC Will Issue an Original Oklahoma Title
- Oklahoma Title Issued as if “Out of State”

FEMA Manufactured Homes

- Mfg. Home Excise Tax Based on Actual Purchase Price
 - Bill of Sale
 - Contract
 - Cancelled Check
 - OTC Form 722-1
- Ad Valorem Tax is Assessed the Following January 1
- Titles are not Branded
- Value as a Manufactured Home

FEMA Travel Trailers

- Excise Tax, Price Must be Verified with OTC MVD by E-Mail
- Issued a Non-Commercial Plate Yearly, OTC or MLA
- Brand on Titles Will Apply
 - Flood Damage
 - Salvage Title
 - Rebuilt Title
- Not Subject to Ad Valorem Tax

FEMA Travel Trailers



FEMA Travel Trailers



FEMA Travel Trailers



FEMA Travel Trailers

701-6
Revised 3-2011
MVC

APPLICATION FOR OKLAHOMA CERTIFICATE OF TITLE FOR A VEHICLE



Model Year and Make: 2006 Gulfstream Body Type: TT
Identification Number: INLIGTR 2116 1043698
Number of Tires (including spare): _____ Model: _____
Tire Rim Size: _____ 17.5" or less _____ 17.5" to 19.5" _____ Over 19.5"
If a previously titled vehicle entering from another state, list the date the vehicle
entered Oklahoma: _____
Actual Purchase Price: \$ _____
*(Note: Actual purchase price is not to include any credit or discount given for
a trade in. Purchase price verification documentation is required when titling
a new vehicle.)*
Owner Name: Brad and/or Paula Gibson
Address: 11274 Kim Circle
City: Guthrie State: OK ZIP: 73044
Drivers license number of owner or, if owner is not an individual, the owner's Federal
Employer Identification Number: _____

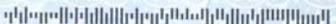
FEMA Travel Trailers

10013

CERTIFICATE OF TITLE

STATE OF OKLAHOMA

VEHICLE IDENTIFICATION NUMBER	YEAR	MAKE	TITLE NO.
1NL1GTR2161043698	2006	GLFSTR	558510363095
BODY TYPE	MODEL	DATE 1st SOLD	DATE ISSUED
TV	CVLR		12/29/2010
AGENT NO.		ODOMETER	TYPE OF TITLE
5585			ORIGINAL
NAME AND ADDRESS OF VEHICLE OWNER			DATE INS. LOSS OR SALVAGE


 LEE'S RV CITY
 13111 BROADWAY EXT
 OKLAHOMA CITY OK 73114-2246

THIS VEHICLE IS SUBJECT TO THE FOLLOWING LIEN(S):

It is hereby certified that according to the records of the Oklahoma Tax Commission, the person named hereon is the owner of the vehicle described above which is subject to a lien(s) as shown; however, the vehicle may be subject to other liens or security interests.

CONTROL NO. 103635585A1176
 34806158
 (This is not a title number.)

OKLAHOMA
MOTOR VEHICLE
\$3.50
0724892

ASSIGNMENT OF TITLE BY REGISTERED OWNER (If Dealer, List License # Here: 180TV)

I/we hereby assign and warrant ownership of the vehicle described on this certificate to the following, subject only to the liens or encumbrances, if any, properly noted on this certificate.

Purchaser(s) Name (Type or Print): Brad and/or Paula Gibson

Purchaser(s) Complete Address: 11274 Kim Circle Guthrie OK 73044

Actual Purchase Price of Vehicle: _____

I certify to the best of my knowledge that the ODOMETER READING reflected on the vehicle's odometer and listed below is the ACTUAL MILEAGE of the vehicle UNLESS one of the accompanying statements is checked:

1. The odometer has exceeded its mechanical limits.
 2. The odometer reading is NOT the actual mileage. **Warning - Odometer Discrepancy**

Signature of Seller(s): [Signature] Printed Name of Seller(s): LEE LITTON

Subscribed and sworn to Before me this 20th Day of May, 2011

Notary Public: [Signature] Commission Expiration: 5-2-12

Notarization required only of seller's signature(s). Affix notary seal/stamp to the right.

Signature of Buyer(s): _____ Printed Name of Buyer(s): _____



VOID IF ALTERED

Using the 936

- Sometimes It Is Not Easy
- Future Reference Document
- Taxpayers Depend on the 936
- Tag Agents Depend on the 936
- Dealers Depend on the 936
- Counties Depend on the 936
- Absolute Evidence of All Taxes Paid

License Plates on Personal Property Homes

- SB-503 (2009) Removes Affixed Tag On Pers. Prop. Homes
- Amends 47 O.S. § 1113 Motor Vehicle Code
- Decals Issued Upon Payment
- Decal Affixed Inside the Window Closest to the Front Door
- No Hard Tag Display is Required
- Effective November 1, 2009

Reinstatement of Cancelled Titles

- Application for Mfg. Home Reinstatement of Cancelled Title
- Required Attachments to OTC Form 701-45 include:
 - Affidavit of Ownership
 - No Security Interests or Liens Against the Home
 - Title Opinion Less Than 30 Days Old

Reinstatement of Cancelled Titles, Continued

- Submitted to OTC Motor Vehicle Division
- If Approved Title is Issued
- Registration Fee Collected for Balance of Year
- Form 936 Is Not Required
- Excise Tax Is Not Collected
- No Requirement to Notify the Assessor

Used Homes on Dealers Lots

January 1st

- Required to be Titled in the Dealers Name
- Must be Registered for the Coming Year
- These Homes Are Not Required to Have a Tax Stamp

Tribal Titles

- No Charge For Back Taxes on Tribal Titled Vehicles
- Must Provide Proof of Tribal Membership
Could Include One or More of The Following:
 - Branded title
 - Tribal I.D. Card
 - BIA Card stating tribal affiliation
 - Certificate of tribal membership

Tribal Titles, Continued

- Tribal Titles are Treated The Same as Out of State Titles
- If Proper Certification is Not Provided, Delinquent Taxes and Penalties Are Assessed Back to the Date of the Tribal Title Issuance

Motor Vehicle Tax Stamps

- Tax Stamps are Required to be Affixed by the Dealer
- Includes M-H, Cars, Trucks, ATV's, Motorcycles etc.
- Evidence of Payment of In Lieu of Ad Valorem Tax
- Covers Inventories of New and Used Vehicles
- Tax Stamps Are Not Required For Used M-H, Comm. Trailers or Salvage Vehicles
- Inventories Subject to Tax Stamps Are Not Taxable Ad Valorem

Repossessions

- Repo. Affidavit Required
- 30 Days to Pay Tax From Issue Of S/W Permit
- No Title Work Done W/O Current 936
- Repossessor May Not “Jump” Title
- Repo. Title Is Issued \$46 Fee
- Repo. Affidavit Is Required For Repo. Title
- If Back Tax Is Due, MV Flag VIN



Thought(s) For The Day:

- “Whatever it is, if it has wheels you are going to have a problem.”

- “Remember we are all in this alone.”

Office Management



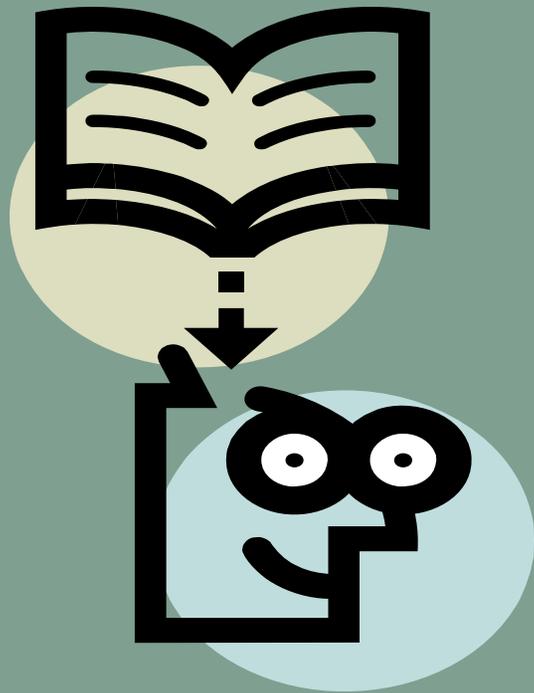
Slide 1

MR1

We are not presenting the Office Management segment is to re-invent the wheel, nor to set a standard for your office. It is, however, an effort to provide ideas or suggestions to keep your office running smoothly. And to avoid any panic situations in your annual process.

Marsha Rayborn, 8/7/2011

Rules & Regs, Subchapter 10



and

Four-Year Plan

Slide 2

MR2

Some of this information comes from the OTC Rules and Reg and part of it from the verbage in your Four-Year Plan.

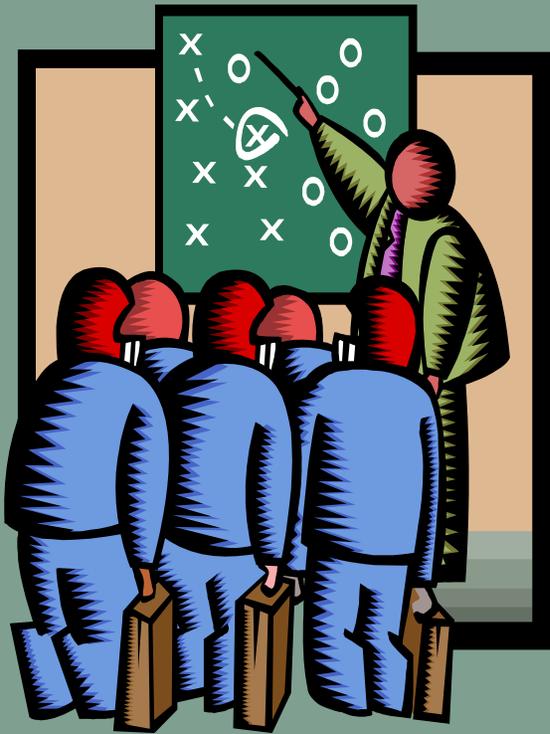
So, what we are presenting is not a new concept, but rather an emphasis on what already exists.

Marsha Rayborn, 8/7/2011

Part 3. Administration

Work allocation

The county shall list in the visual inspection plan all in-house and contracted work allocations.



SECTION B. - PLANNING AND ORGANIZATION

2. Work Allocation:	In- House	Contracted
Administration Planning		
Budget Planning		
Public Relations		
Data Collection:		
Residential		
Commercial-Large		
Commercial-Small		
Agricultural		
Vacant		

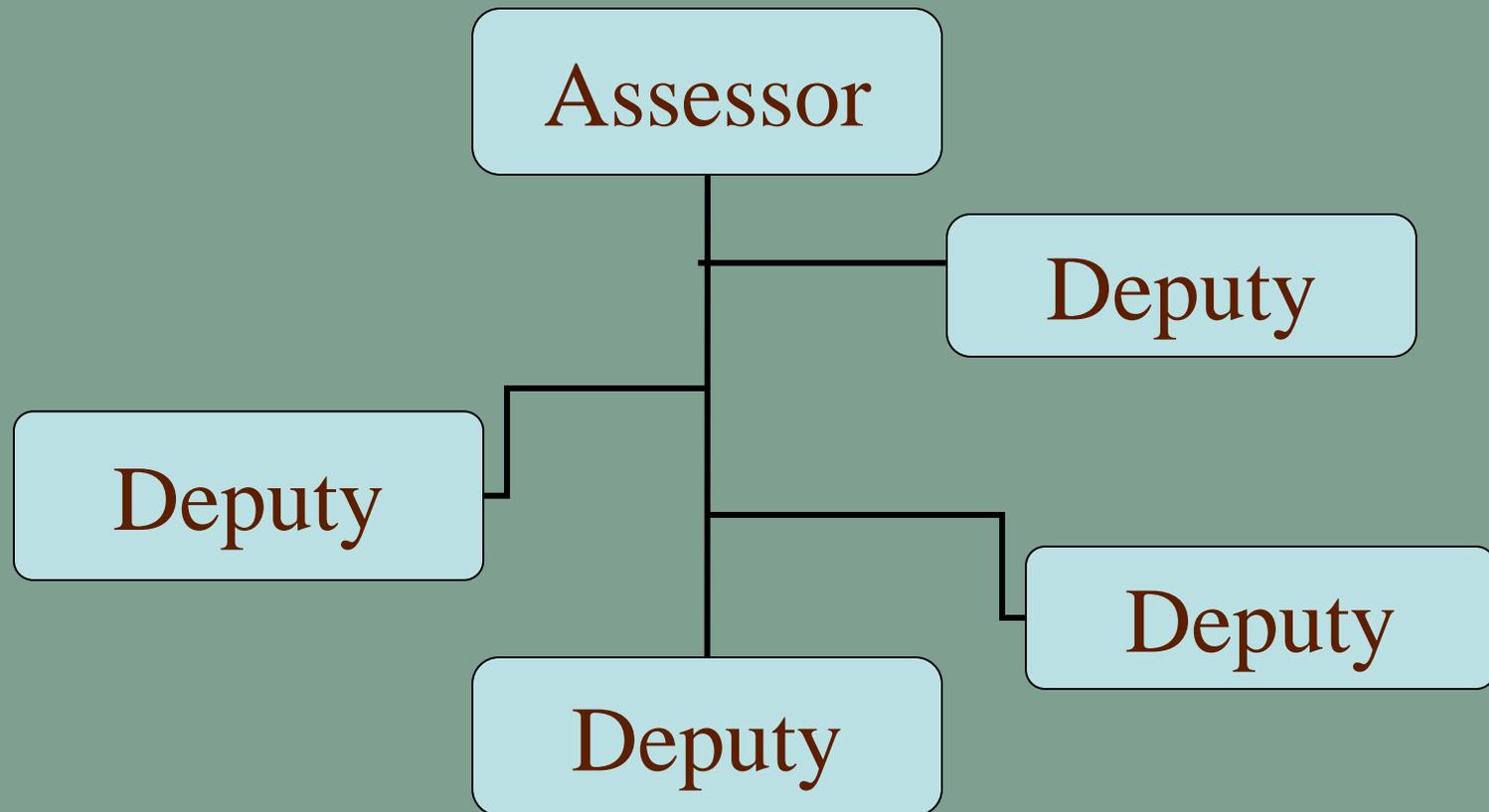
Slide 4

MR3

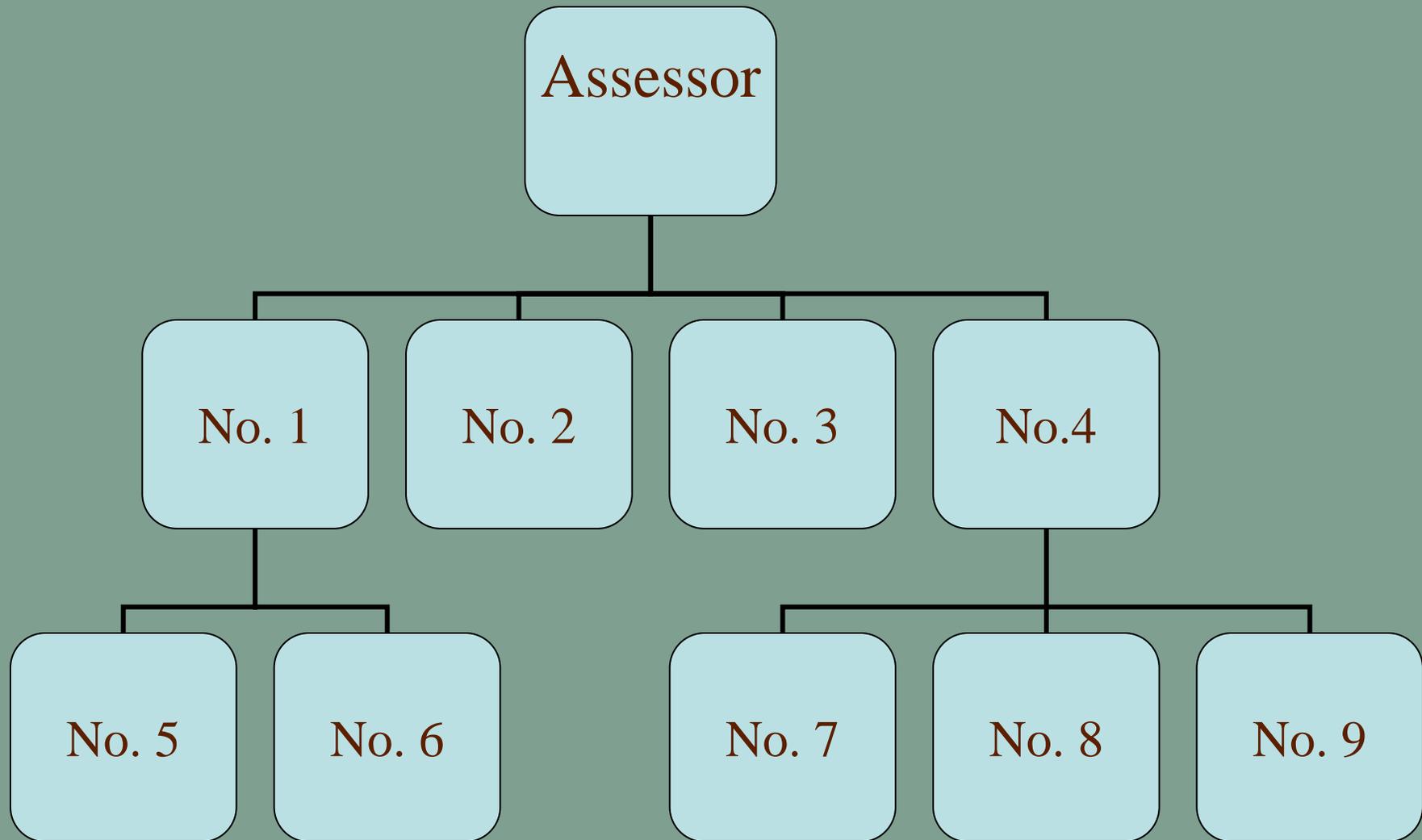
Section B of the Four Year Plan. Very simple form. This is enough to satisfy the requirements of the Visual Inspection Plan, but to benefit you office, you will probably want to have more detail.

Marsha Rayborn, 8/7/2011

Small office of two or more.....



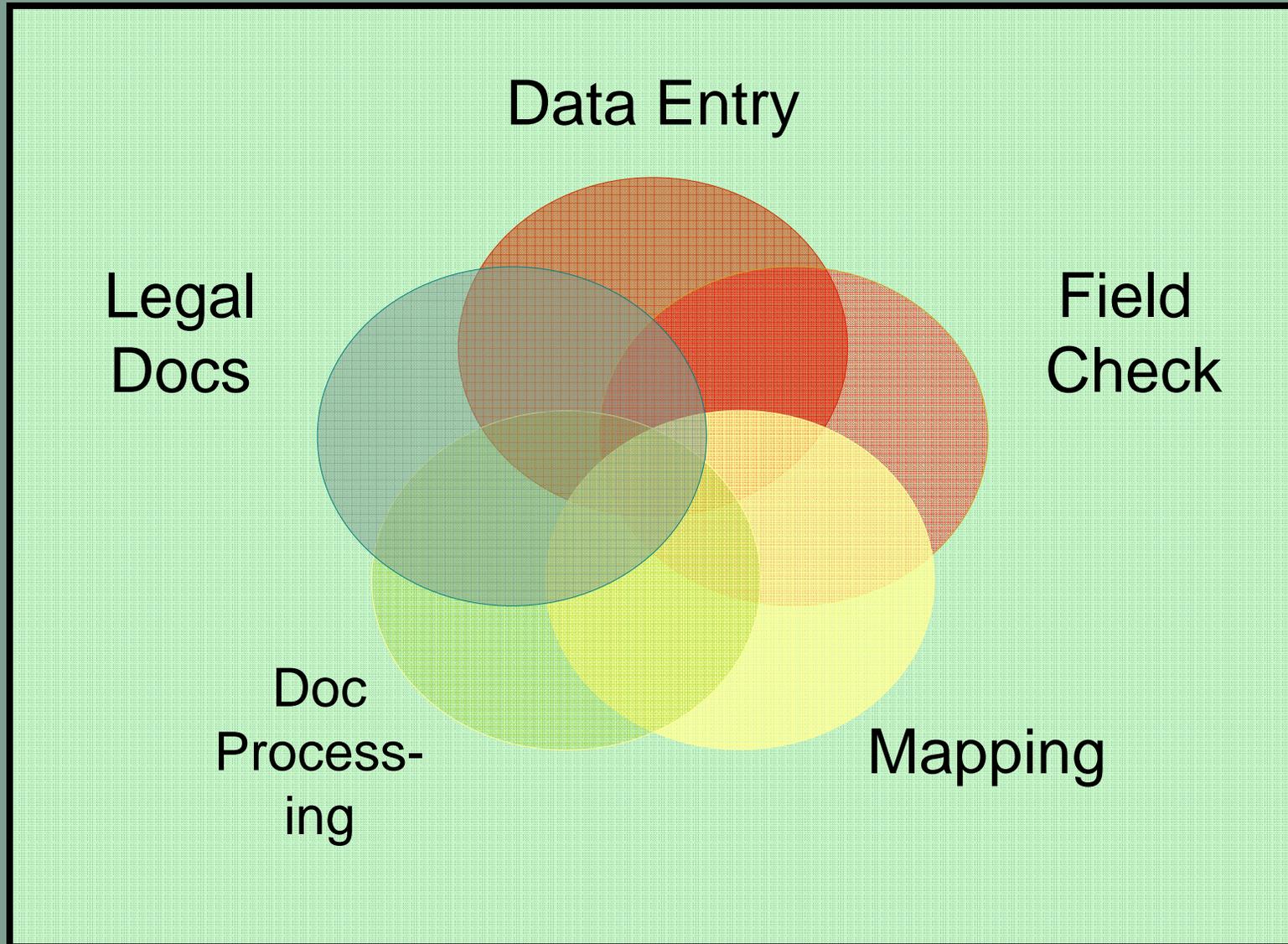
Large offices may have 100+ employees.....





(a) Information related to an organizational staff should be listed in the visual inspection plan, including the workflow for accomplishing the visual inspection. The county assessor should employ one individual who, under the direction of the county assessor should be responsible for the comprehensive part of the visual inspection plan. One employee should be responsible for data collection and the data analysis components.

Examples ahead



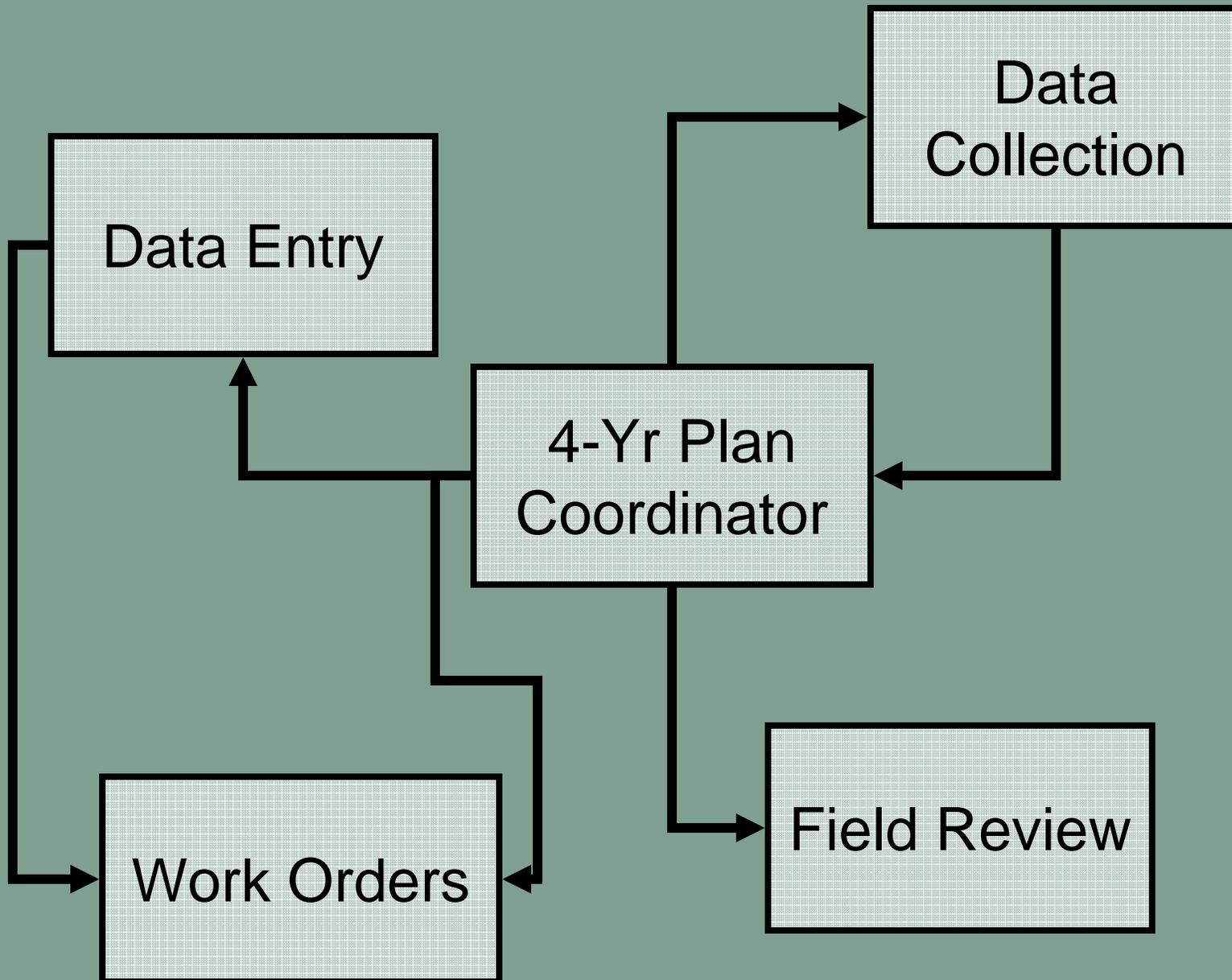
Slide 9

MR23

This is an indicator of over-lapping positions

Depending on each circumstance, the work-flow may take an entirely different route.....

Marsha Rayborn, 8/8/2011



Slide 10

MR24

Is this complicated enough?????

Marsha Rayborn, 8/8/2011

Each day you should know exactly how many days are needed to complete the visual inspection, how many parcels remain to be inspected, and the personnel required.



Slide 11

MR21

If you ask a Data Collector how much is left in the VI area and he responds

2 townships or 10 sections

Does that tell you when they will be finished?

Not really

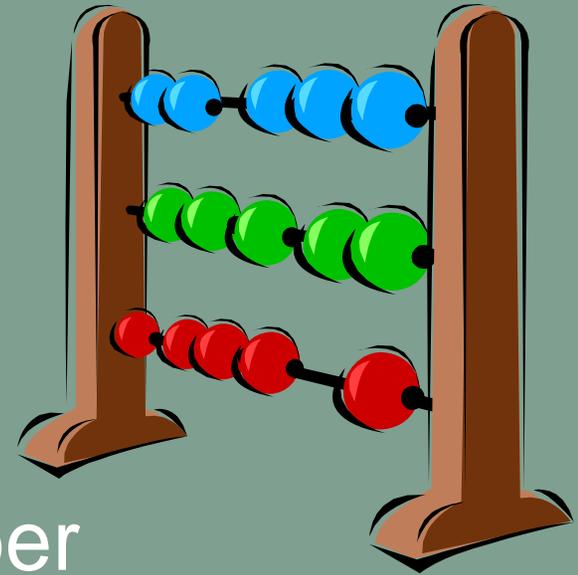
Marsha Rayborn, 8/8/2011

Data collectors are responsible for visual inspection, picking up new construction, taxpayer requests, reviewing sales, and various rechecks. You need to know you have the **WORKFORCE** and **TIME** to complete the job.



1. Number of parcels

You need the total number of parcels within the visual inspection area. Be sure to include all subdivisions, additions, etc., along with your rural areas



2. Number of work days

When determining the number of work days you have to complete visual inspection, you must deduct the following:



Holidays
Schools
Weather

Vacations
Meetings
Sick leave



3. Number of data collectors

This may be teams or individuals, depending on how your county operates.

Slide 15

MR20

This could be a single person in some counties or several teams depending on your parcel count...

Marsha Rayborn, 8/8/2011

Part 5. Production Rate

The Oklahoma Tax Commission shall provide a standard chart range in the visual inspection template for this production rate.

These **estimates assume field personnel shall be measuring and verifying information on each existing property record card.**

Each house and all improvements shall be verified each cycle; no drive-by inspections are contemplated. For field data collection on new construction, parcel production levels shall be lowered by 50% or more.

A daily production rate record is recommended for each data collector.

SECTION C. DIRECTION AND GUIDANCE

1. Standards for Production Rates:

ESTIMATE PRODUCTION
LEVELS PER WORKING DAY

Description of Activity	Daily Prod.Est.
Data Collection-Field*	
Residential	
Rural	
Urban	
Commercial/Industrial	
Agricultural	
Field Work Review	
Residential	
Commercial/Industrial	
Agricultural	
Data Entry	
Residential	
Commercial/Industrial	
Agricultural	
Vacant Land	
Personal Property	
Vacant Land Work	
Land Valuation	
Land Value Review	

Slide 17

MR4 Section C of the Visual Inspection template. Again, this information satisfies the 4 Yr Plan requirements....

You need more information for your calculations

How can you make an educated 'guesstimate' if you have no information?

Marsha Rayborn, 8/8/2011

2010 Visual Inspection Data Collection

Total Parcels Remaining	Days Remaining	Required Parcels (Daily)	Date	Team A	Team B	Team C	Parcels Worked
10248	150	68	1/3/2011	32		26	58
10190	149	68	1/4/2011	28	18	34	80
10110	148	68					0
10110	147	69					0
10110	146	69					0
10110	145	70					0
10110	144	70					0

MR9

This is an excel worksheet with a few formulas...

Begin with total parcels in VI area

Put in number of days you need to complete

Required Parcel is a calculate field as a result of the first two columns

Enter Date and amount of parcels collected or reviewed

Next line: Required parcels is re-calculated

Obviously, Residential areas will go much faster than Rural.

So don't expect the same results through out the process.

Marsha Rayborn, 8/8/2011

10-20 Properties Reviewed

Parcel Number	Character - istics	All Buildings	Notes/Corrections/Problems
0001	X	X	ADDED DETACHED GARAGE & UTILITY BUILDING
0002	X	X	NOT A 1 1/2 STORY; SHOULD BE A TWO STORY
0003	X	X	ADDED 2 DOUBLE WIDE MOBILE HOMES
0004	X	X	MISSED NEW SHED
0005	X	X	ADDED HOME
0006	X	X	ADDED 2 LARGE STORAGE BUILDINGS

MR10

Periodic reviews of data collection can save a lot of back-tracking after the fact.

Able to correct any problems or discrepancies at the on-set rather than well into the project

Marsha Rayborn, 8/8/2011

Part 9. Job description

The **assessor shall keep a job description of each staff position in the office**, The assessor shall outline procedures, policies, responsibilities and all standards to be followed. The outline description shall be reviewed when hiring, presenting annual reviews or as needed. It shall include required knowledge, skills, abilities and minimum qualifications needed for the job. The description shall illustrate the tasks to be performed and nature of work. Information related to the job descriptions shall be listed in the visual inspection plan.

What if each person in your office may be asked to do any or all parts of daily operation in your office?

How am I supposed to write a job description for that?????

MR11

This isn't an issue in most large counties

In a smaller county, a Deputy may have the responsibility of several parts of the assessment process.

Marsha Rayborn, 8/8/2011

JOB TITLE: 1st Deputy/Mapper

ACQUIRED JOB SKILLS

General knowledge of mapping/platting, ability to read and understand legal descriptions, and the expertise and ingenuity necessary in problem-solving and knowledge of all functions in the County Assessor's Office. Have passed all state accreditation tests as set forth by law.

Slide 22

MR6

In some of the counties assigned to me, I have asked each deputy to write down their job description and responsibilities for the Assessor to review.

Its a good starting place when you know what each person "thinks" their job is.

If you get a couple of lines and not much detail, that person is "paddling the water" without real direction.

This is a Job Description written by a Deputy in one of my counties...I'm pretty sure from the detail here, this person understands the responsibilities.

Marsha Rayborn, 8/8/2011

JOB SUMMARY

Assist County Assessor with any administrative office procedures/functions or duties required by law for this office.

Work directly with Property Transfer Clerk creating/updating parcels from recorded legal instruments.

Mapping legal descriptions and split parcels of warranty deeds, quitclaim deeds, contract sales, district court final decrees, tax and sheriff deeds, etc.

Mapping of Agricultural Land-use for soil values.

Research and resolve problems from errata lists and provide solutions to ownership questions for the tax roll.

Responsible for maintenance and upkeep of county maps.
Convert layout features to a digital format.

Reproduce and correlate aerials, original plats or any resource material needed for the reproduction of county maps.

Writing Erroneous Assessment Corrections for tax statements, Clerical Errors and Omits.

Assist taxpayers with legal descriptions & directions by phone, fax or in person.

Assist taxpayers with various questions regarding Oklahoma Tax Commission forms/applications, property values, legal descriptions, sales information, taxes and tax estimates.

Assist appraisers, financial institutions, etc. with property location and tax information.

Data entry on real estate property and personal property.

Assist co-workers with front counter, phone and any where help is needed.

Downloading and labeling of pictures with parcel #s to be transferred into AA program.

Update and Backup Data in computer for distribution to customers.

Perform various other duties required for compliance with Oklahoma State Statutes and State Rules and Regulations, as well as County Assessor's Office Policies and Procedures.

Slide 26

MR5

This last entry is the 'catch-all' phrase that completes this description

Marsha Rayborn, 8/8/2011

We recommend each Deputy keep a three-ring binder on their desk. It should contain a description of that position (step-by-step) so someone else can continue on with those responsibilities in their absence...



Slide 27

MR7

I often see sticky notes or scraps of paper clipped together that are used as reminders....

Marsha Rayborn, 8/8/2011



Also include those pesky procedures you need once a year and have trouble remembering, a copy of the job description and a copy of office policy.

MR8

Office procedures are a must for an efficient office.

Very helpful when interviewing for new personnel for both the Assessor and the potential employee.

No misunderstanding about policy and responsibility.

We often hear:

"That was a year ago! How do you expect me to remember that???"

I would say:

The same way I remember....I write it down.

Marsha Rayborn, 8/8/2011

Work orders are an organized method of tracking special field reviews.

1. Prevents back-tracking and unnecessary driving
2. Helps respond to taxpayers' questions
3. Good follow-up for construction



MR12

Sometimes you need to field check a property for a variety of reasons.

This is ONE method

As they are accumulated, one person sorts and determines when they are to be worked.

Keeps from having field reviews in the 4 quadrants of the county at one time.

Marsha Rayborn, 8/8/2011

Name: _____

Physical Address: _____

Phone Number: (_____) _____ - _____

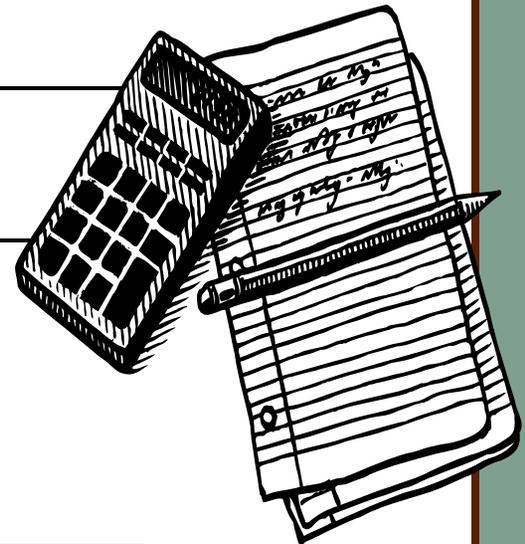
School District: _____

Parcel ID Number: _____

Directions to property: _____

Today's Date: _____

Deputy: _____



Slide 30

MR13

It would be helpful to number each Work Order and track them to be sure none have 'fallen through the cracks'

Marsha Rayborn, 8/8/2011

- Pickup new improvement
- Re-assess (Value to High)
- New Home/Add-on/Other
- Pickup Apartments/Duplex
- Remove Improvements
- Fire/Torn Down/Other
- Remove Mobile Home
- Pickup Commercial Structure
- Other Reason Not Listed: _____

MR14

Check boxes help the field review people understand the intent.

Less writing

Marsha Rayborn, 8/8/2011

TRACKING

This is another tool to aid in work distribution, as well as preventing a back-log. You can be assured all production is up-to-date.

Following are a few examples.....



MR15

Tracking is NOT intended to put undue pressure on anyone

It IS a way to allocate personnel and insure completion of your projects

Marsha Rayborn, 8/8/2011

2010 VI Data Entry

Total Parcels	Days Remaining	Required Parcels (Daily)	Date Worked In CAMA	Parcels Worked	NOTES
5479	110	50	8/30/2010	60	Sections 4, 12 & 36-11N-26E
5419	109	50	8/31/2010	24	33-11-26
5395	108	50	9/1/2010	26	1/2 of Sec 26-11-26
5369	107	50	9/2/2010	0	off work
5369	106	51	9/3/2010	0	off work
5369	105	51	9/6/2010	0	Labor Day Holiday
5369	104	52	9/7/2010	0	off work
5369	103	52	9/8/2010	76	1/2 of Sec 26-11-26 & All of 32-11-26
5293	102	52	9/9/2010	32	Sec. 9-11-26 (Worked on Pending Tray)
5261	101	52	9/10/2010	90	Sec. 3-11-26
5171	100	52	9/13/2010	0	Worked on W/O

Slide 33

MR16

This worksheet was created by a Deputy in one of my assigned counties

Here, she tracks data entry for the VI area only.

Notice the last line....even though some parcels were handled, they are not included in the total count.

Marsha Rayborn, 8/8/2011

Legal Instruments

Month _____

Day	Deeds Rec'd	# Processed	Notes
1	23	14	1/2 day vacation
2	28	25	
3	19	12	
4			
Total	70	51	

Slide 34

MR17

At a glance we know we are a bit behind with deed processing, however, an entire month may have a different result.

I have suggested using "tick" marks each day and totaling them at the end of the day.

To be entered by the designated person.

Marsha Rayborn, 8/8/2011

CONVEYANCES, MORTGAGES AND MAPPING

DATE	REC'D	PROC'D	M A P D	MORT- GAGES	OTHER	NOTES
3/1	9	38	0	1	1	MAPPER: 14 SECTIONS AG LAND USE
3/2	9	10	0	0	2	MAPPER: 4 SECTIONS AG LAND USE
3/3	10	11	0	0	3	MAPPER: 1 SECTION AG LAND USE
3/4	11		0	2	2	MAPPER: 5 AG MAPS/CUSTOMERS
3/7	2	13	0	1	1	MAPPER: FINISHED AG LAND USE FOR 1/2 COUNTY
3/8	6	OTC LIST	0	0	5	MAPPER: FINISHED AG LAND USE FOR 1/2 COUNTY
3/9	6	OTC LIST	0	1	0	MAPPER: FINISHED AG LAND USE FOR 1/2 COUNTY

MR18

This is a combination sheet.

As you see, the Mapper is not mapping parcels; rather mapping AG land. Its a project that's taking about a year

The Mapper works on AG land for a while and then has to play catch up on parcel splits and combos

The OTC List is a report that has been run for review or clean-up

Marsha Rayborn, 8/8/2011

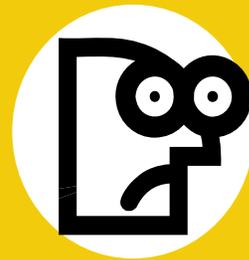
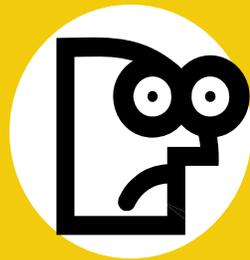
MR19

Are your numbers realistic?

Would Work orders help to lower mileages?

Are these numbers in line with your budget?

Marsha Rayborn, 8/8/2011



It's QUESTION TIME!!

Office Management

Rules & Regs, Subchapter 10 and Four-Year Plan

The county must annually value all taxable real and personal property within the county, regardless of overall median ratio. 68, 2817, 2829, 2830

Rules & Regs: Subchapter 10. Visual Inspection Plan.

Part 3. Administration

Work allocation-The county shall list in the visual inspection plan all in-house and contracted work allocations.

Organization chart-An organizational chart for the entire office, by position, shall be listed in the visual inspection plan. In addition, a copy is to be retained by the assessor for office use and reference.

Part 5. Production Rate

The Oklahoma Tax Commission shall provide a standard chart range in the visual inspection template for this production rate. These estimates assume field personnel shall be measuring and verifying information on each existing property record card. Each house and all improvements shall be verified each cycle; no drive-by inspections are contemplated. For field data collection on new construction, parcel production levels shall be lowered by 50% or more. A daily production rate record is recommended for each data collector.

Part 9. Job description

The assessor shall keep a job description of each staff position in the office, The assessor shall outline procedures, policies, responsibilities and all standards to be followed. The outline description shall be reviewed when hiring, presenting annual reviews or as needed. It shall include required knowledge, skills, abilities and minimum qualifications needed for the job. The description shall illustrate the tasks to be performed and nature of work. Information related to the job descriptions shall be listed in the visual inspection plan.

“New Directions in Assessment”

General issues to help your office run smoother

Current Instructions in your Office

It has come to our attention, that some counties are using outdated instructions. (year-end procedures, CAMA instructions, data collections stuff; etc)

This will result in bad data, incorrect information, having to redo work, and having to write multiple erroneous corrections.

It is our recommendation that you replace old handouts with the most current ones received at conferences and/or meetings, as soon as possible, to avoid mix-ups or confusion.

We also recommend utilizing the CD that you receive after Annual Conference. This will contain all PowerPoint presentations, handouts, and discussions.

This CD is also available for download on the OTC website under the ‘Assessor Only’ link. Instructions on how to use this site and passwords are available by calling Carol Prewett 405-319-8200.

If you need to know if your instructions are current, contact your field rep.

Here are some examples of current documentation:

Personal Property: 2008 & 2009 conference CDS
Land Valuation techniques: 2006 conference CD
Procedural Manual: currently on the Assessor's website
CAMA Manual: on website by year end

We strongly recommend that each employee have and maintain a 3 ring binder. This is to include your own notes, any procedures created within the office and any documentation from OTC. These also should include those procedures that are used once a year. You always have the procedural manual available on the website.

How to get to the "Assessor Only" website:

www.tax.ok.gov

scroll to :Ad Valorem

scroll to:Assessor Site

Info from October meeting should have passwords or e-mail

Carol Prewett at cprewett@tax.ok.gov

“New Directions in Assessment”

Tracking Legal Documents

At any given time, the assessor should have information that indicates exactly where your office stands in this process.

We have created a spreadsheet to help you.

Knowing the number of instruments available to your office each day, allows you to check progress in deed processing, mapping, and pending files.

This tool will help you to stay current with all areas of processing.

We have mentioned the importance of this in the deed classes. Not keeping up with this process will result in unhappy taxpayers, tax statements to wrong address, or giving the public the impression that you are not doing your job.

This will also help you maintain your pending file. Pending files should be reviewed every 30 days. These files should not be stuck in a drawer. They should be active and easily accessible.

The mapper, deed processor, etc. keeps track of their work with tic marks (///) and then gives these to the person responsible for maintaining the spreadsheet.

“New Directions in Assessment”

Tracking Visual Inspection Progress

Data collectors are responsible for visual inspection, picking up new construction, taxpayer requests, reviewing sales, and various rechecks. You will need to know you have the personnel and time to complete the job.

On any given day, you should know exactly how many days you need, how many parcels remain to be inspected, and the number of personnel needed to complete the visual inspection.

To further assist in these calculations you will need the following information:

1. Number of parcels

You need the total number of parcels within the visual inspection area. When doing this calculation, be sure to include all subdivisions, additions, etc., along with your rural areas.

2. Number of work days

When determining the number of work days you have to complete visual inspection, you must deduct the following:

- Holidays
- Vacations
- Schools
- Meetings
- Weather
- Sick leave

We use 150 working days as a “rule of thumb” to complete the visual inspection.

3. Number of data collectors

This may be teams or individuals, depending on how your county operates. However, the first two numbers will show you what this number should be.....

We have created a spreadsheet to help you.

OKLAHOMA TAX COMMISSION ANNUAL CONFERENCE

Principles of Funding Education in Oklahoma

*Presented by Renée McWaters
Executive Director, State Aid Section*

**Janet Barresi
State Superintendent of Public Instruction
Oklahoma State Department of Education**

SCHOOL FINANCE

TECHNICAL ASSISTANCE DOCUMENT

- **SOURCES OF REVENUE**
- **STATE AID FORMULA**
- **PENALTIES / ADJUSTMENTS**
- **SCHOOL CONSOLIDATION / ANNEX.**
- **POLICIES / PROCEDURES**

SECTION I

SOURCES OF REVENUE FOR OKLAHOMA SCHOOL DISTRICTS

2010
TOTAL GENERAL FUND REVENUE
SOURCES

<u>SOURCE</u>	<u>AMOUNT</u>	<u>%</u>
LOCAL AND COUNTY	\$ 1,090,455,417	25%
STATE DEDICATED	\$ 391,287,866	9%
STATE APPROPRIATED	\$ 2,139,346,386	48%
FEDERAL	<u>\$ 776,987,924</u>	<u>18%</u>
TOTAL GENERAL FUND	\$ 4,398,077,593	100%

LOCAL SOURCES OF REVENUE

AD VALOREM TAX LEVY

- **REAL PROPERTY**
 - **RESIDENTIAL**
 - **COMMERCIAL / INDUSTRIAL**
 - **AGRICULTURAL**
- **PERSONAL PROPERTY**
- **PUBLIC SERVICE PROPERTY**

ADJUSTING “REAL” PROPERTY

Real Property Value

Divided by

Assessed Ratio %

Equals

‘Adjustment’

Multiplied Times

11%

Equals

“Chargeable

Component”

ADJUSTING “REAL” PROPERTY

Real Property Value
Divided by
Assessed Ratio %
Equals
‘Adjustment’
Multiplied Times
11%
Equals
“Chargeable
Component”

\$60,000

/

12

=

\$5,000

X

11

=

\$55,000

\$60,000

/

10

=

\$6,000

X

11

=

\$66,000

Janet Barresi
State Superintendent of Public Instruction
Oklahoma State Department of Education

Net Assessed Valuation Adjustments*

County _____
District _____

*Pursuant to 70 O.S., Section 18-200.1, Paragraph F.

Assessed Valuation of Property upon which taxes were deemed uncollectible because of Bankruptcy, Clerical Error, Successful Tax protest, amount of Ad Valorem taxes uncollectible were in excess of \$50,000 or were greater than 25% of Ad Valorem tax collections per tax year, or the valuation of a district is lowered by order of the State Board of Equalization.

Table with 4 columns: Property Type (HOME CTY, JOINT CTY, HOMB CTY, etc.), School District 2011 Net Valuation as Filed on Estimate of Needs 2011-12 Excluding Homestead, Net Assessed Valuation Loss**, and Revised Certified 2011 Net Valuation Excluding Homestead. Rows include REAL, PERSONAL, and PUB. SERVICE categories with sub-rows for HOME CTY, JOINT CTY, and TOTAL.

Of the Total Assessed Valuation Loss shown above, please indicate by reason the amount of valuation loss.

Table with 2 columns: Reason (Bankruptcy, Clerical Error, Successful Tax Protest) and Amount. Includes sub-labels like 'Uncollectible Ad Valorem taxes greater than 25%' and 'Valuation of district lowered by order of State Board of Equalization'.

Mills levied to qualify for in excess of \$50,000, or an amount greater than 25% of Ad Valorem taxes were uncollectible, use mills for General Fund, Building Fund, Sinking Fund, and County-Four Mill.

Summary table with 2 columns: Mills (General Fund, Building Fund, Sinking Fund, County-Four Mill, Total Mills Levied) and **Total Net Assessed Valuation Loss (include Real, Personal, and Public Service revised total), Total Valuation Loss, times Total Mills, = Tax Loss Dollars.

I, _____, County Assessor (type or print), certify that this is a true and correct statement of the revised valuation of the property subject to Ad Valorem taxation of _____ school district in _____ county, Oklahoma. _____ of _____, Oklahoma. Date: _____

County Assessor's Signature

County

This report must be completed in ink or typewritten (if available)

Janet Barresi
State Superintendent of Public Instruction
Oklahoma State Department of Education

Net Assessed Valuation Adjustments*

County 14 CLEVELAND
District 1029 NORMAN

*Pursuant to 70 O.S., Section 18-200.1, Paragraph F.

Assessed Valuation of Property upon which taxes were deemed uncollectible because of Bankruptcy, Clerical Error, Successful Tax protest, amount of Ad Valorem taxes uncollectible were in excess of \$50,000 or were greater than 25% of Ad Valorem tax collections per tax year, or the valuation of a district is lowered by order of the State Board of Equalization.

Table with 4 columns: School District 2010 Net Valuation as Filed on Estimate of Needs 2010 11 Excluding Homestead, Net Assessed Valuation Loss**, Revised Certified 2010 Net Valuation Excluding Homestead. Rows include HOME CTY, JOINT CTY, and TOTAL for REAL, PERSONAL, and PUB. SERVICE categories.

Of the Total Assessed Valuation Loss shown above, please indicate by reason the amount of valuation loss.

Table with 2 columns: Reason (Bankruptcy, Clerical Error, Successful Tax Protest) and Amount (Uncollectible Ad Valorem taxes greater than 25%, Valuation of district lowered by order of State Board of Equalization).

Mills levied to qualify for in excess of \$50,000, or an amount greater than 25% of Ad Valorem taxes were uncollectible, use mills for General Fund, Building Fund, Sinking Fund, and County-Four Mill.

Table with 2 columns: Mills (General Fund, Building Fund, Sinking Fund, County-Four Mill, Total Mills Levied) and **Total Net Assessed Valuation Loss (include Real, Personal, and Public Service revised total).

I, _____, County Assessor (type or print) certify that this is a true and correct statement of the revised valuation of the property subject to Ad Valorem taxation of _____ school district in _____ county, Oklahoma. _____ of _____, Oklahoma. Date: _____

This report must be completed in ink or typewritten (if available)

UNADJUSTED AD VALOREM (A)

Data from the 2010-2011 Estimate of Needs & Financial Statement of the Fiscal Year July 1, 2009 through June 30, 2010

CO. NO	RATIO	REAL	PERSONAL	PUBLIC SERVICE	TOTAL VALUATION
06	11.00	5,649,933	6,149,308	944,009	12,743,250
09	11.94	2,070,998	8,411,898	287,198	10,770,094
TOTAL		7,720,931	14,561,206	1,231,207	23,513,344

ADJUSTED AD VALOREM (B)

Real Property adjusted to 11%

06	5,649,933	÷	11.00	=	513,630.27	x 11% =	5,649,933
09	2,070,998	÷	11.94	=	173,450.42	x 11% =	1,907,955

Tax Protest & Release calculation				
County	Protest(P)/Release(R)	Protest/Release Amount	Divide by County Mills	Protest/Release Assessed
6	2009 P	23,808.57	0.03831	621,471
	2002 R7		0.03831	0
	2003 R8		0.03831	0
	2004 R9		0.03831	0
	2005 R10		0.03831	0
	2006 R11		0.03831	0
	2007 R12		0.03831	0
	2008 R13		0.03831	0

Adjusted Real 7,557,888
 Personal 14,561,206
 Public Service 1,231,207
 Total Adjusted 23,350,301

- Tax Protest (09)	-621,471	22,728,830
+Tax Release (02)	0	22,728,830
+Tax Release (03)	0	22,728,830
+Tax Release (04)	0	22,728,830
+Tax Release (05)	0	22,728,830
+Tax Release (06)	0	22,728,830
+Tax Release (07)	0	22,728,830
+Tax Release (08)	0	22,728,830

=Total TP & TR -621,471
 Adjusted with Tax Protests & Releases 22,728,830

AD VALOREM FOUNDATION CHARGEABLE (C)

Adjusted Ad Valorem times Foundation Mills

06	12,743,250	X	0.01831	233,328.91	Difference	
TP (09) -	-621,471	12,121,779	X	0.01831	221,949.77	TP (09) - -11,379.14
TR (02) +	0	12,121,779	X	0.01831	221,949.77	TR (02) + 0.00
TR (03) +	0	12,121,779	X	0.01831	221,949.77	TR (03) + 0.00
TR (04) +	0	12,121,779	X	0.01831	221,949.77	TR (04) + 0.00
TR (05) +	0	12,121,779	X	0.01831	221,949.77	TR (05) + 0.00
TR (06) +	0	12,121,779	X	0.01831	221,949.77	TR (06) + 0.00
TR (07) +	0	12,121,779	X	0.01831	221,949.77	TR (07) + 0.00
TR (08) +	0	12,121,779	X	0.01831	221,949.77	TR (08) + 0.00
12,121,779	X	0.01831	221,949.77	TOTAL	-11,379.14	

09	10,607,051	X	0.01624	172,258.51	Difference	
TP (09) -	0	10,607,051	X	0.01624	172,258.51	TP (09) - 0.00
TR (02) +	0	10,607,051	X	0.01624	172,258.51	TR (02) + 0.00
TR (03) +	0	10,607,051	X	0.01624	172,258.51	TR (03) + 0.00
TR (04) +	0	10,607,051	X	0.01624	172,258.51	TR (04) + 0.00
TR (05) +	0	10,607,051	X	0.01624	172,258.51	TR (05) + 0.00
TR (06) +	0	10,607,051	X	0.01624	172,258.51	TR (06) + 0.00
TR (07) +	0	10,607,051	X	0.01624	172,258.51	TR (07) + 0.00
TR (08) +	0	10,607,051	X	0.01624	172,258.51	TR (08) + 0.00
10,607,051	X	0.01624	172,258.51	TOTAL	0.00	

	23,350,301	Original Adj. Valuation & Chargeable	405,587.42	Difference
TP (09) -	-621,471	22,728,830	394,208.28	TP (09) - -11,379.14
TR (02) +	0	22,728,830	394,208.28	TR (02) + 0.00
TR (03) +	0	22,728,830	394,208.28	TR (03) + 0.00
TR (04) +	0	22,728,830	394,208.28	TR (04) + 0.00
TR (05) +	0	22,728,830	394,208.28	TR (05) + 0.00
TR (06) +	0	22,728,830	394,208.28	TR (06) + 0.00
TR (07) +	0	22,728,830	394,208.28	TR (07) + 0.00
TR (08) +	0	22,728,830	394,208.28	TR (08) + 0.00
22,728,830	Final Adj. Valuation & Chargeable	394,208.28	TOTAL DIFF.	-11,379.14

UNADJUSTED AD VALOREM (A)

Data from the 2010-2011 Estimate of Needs & Financial Statement of the Fiscal Year July 1, 2009 through June 30, 2010

CO. NO	RATIO	REAL	PERSONAL	PUBLIC		TOTAL
				SERVICE	VALUATION	
76	11.50	29,258,714	17,825,300	17,603,464		64,687,478
02	12.50	3,197,924	1,875,888	1,222,296		6,296,108
TOTAL		32,456,638	19,701,188	18,825,760		70,983,586

ADJUSTED AD VALOREM (B)

Real Property adjusted to 11%						
76	29,258,714	÷	11.50	=	2,544,236.00	x 11% = 27,986,596
02	3,197,924	÷	12.50	=	255,833.92	x 11% = 2,814,173

County	Tax Protest & Release calculation					Adjusted Real Personal	Public Service	Total Adjusted
	Protest(P)/Release(R)	Protest/Release Amount	Divide by County Mills	Protest/Release Assessed				
76	2009 P	981.80	0.03648	26,913	- Tax Protest (09)	-26,913		69,300,804
76	2002 R7	46,719.77	0.03648	1,280,695	+Tax Release (02)	1,280,695		70,581,499
76	2003 R8	31,844.93	0.03648	872,942	+Tax Release (03)	872,942		71,454,441
76	2004 R9	45,287.14	0.03648	1,241,424	+Tax Release (04)	1,241,424		72,695,865
76	2005 R10	49,725.61	0.03648	1,363,092	+Tax Release (05)	1,363,092		74,058,957
76	2006 R11	72,723.44	0.03648	1,993,515	+Tax Release (06)	1,993,515		76,052,472
76	2007 R12	76,424.01	0.03648	2,094,956	+Tax Release (07)	2,094,956		78,147,428
76	2008 R13	781.56	0.03648	21,424	+Tax Release (08)	21,424		78,168,852
=Total TP & TR						6,724,755		76,052,472

Adjusted with Tax Protests & Releases 76,052,472

AD VALOREM FOUNDATION CHARGEABLE (C)

Adjusted Ad Valorem times Foundation Mills							
76	63,415,360		X	0.01648	1,045,085.13		Difference
TP (09) -	-26,913	63,388,447	X	0.01648	1,044,641.60	TP (09) -	-443.53
TR (02) +	1,280,695	64,669,142	X	0.01648	1,065,747.46	TR (02) +	21,105.86
TR (03) +	872,942	65,542,084	X	0.01648	1,080,133.55	TR (03) +	14,386.09
TR (04) +	1,241,424	66,783,508	X	0.01648	1,100,592.21	TR (04) +	20,458.66
TR (05) +	1,363,092	68,146,600	X	0.01648	1,123,055.97	TR (05) +	22,463.76
TR (06) +	1,993,515	70,140,115	X	0.01648	1,155,909.10	TR (06) +	32,853.13
TR (07) +	2,094,956	72,235,071	X	0.01648	1,190,433.97	TR (07) +	34,524.87
TR (08) +	21,424	72,256,495	X	0.01648	1,190,787.04	TR (08) +	353.07
72,256,495		X		0.01648	1,190,787.04	TOTAL	145,701.91
02							
02	5,912,357		X	0.01658	98,026.88		Difference
TP (09) -	0	5,912,357	X	0.01658	98,026.88	TP (09) -	0.00
TR (02) +	0	5,912,357	X	0.01658	98,026.88	TR (02) +	0.00
TR (03) +	0	5,912,357	X	0.01658	98,026.88	TR (03) +	0.00
TR (04) +	0	5,912,357	X	0.01658	98,026.88	TR (04) +	0.00
TR (05) +	0	5,912,357	X	0.01658	98,026.88	TR (05) +	0.00
TR (06) +	0	5,912,357	X	0.01658	98,026.88	TR (06) +	0.00
TR (07) +	0	5,912,357	X	0.01658	98,026.88	TR (07) +	0.00
TR (08) +	0	5,912,357	X	0.01658	98,026.88	TR (08) +	0.00
5,912,357		X		0.01658	98,026.88	TOTAL	0.00
76							
	69,327,717	Original Adj. Valuation & Chargeable			1,143,112.01		Difference
TP (09) -	-26,913	69,300,804			1,142,668.48	TP (09) -	-443.53
TR (02) +	1,280,695	70,581,499			1,163,774.34	TR (02) +	21,105.86
TR (03) +	872,942	71,454,441			1,178,160.43	TR (03) +	14,386.09
TR (04) +	1,241,424	72,695,865			1,198,619.09	TR (04) +	20,458.66
TR (05) +	1,363,092	74,058,957			1,221,082.85	TR (05) +	22,463.76
TR (06) +	1,993,515	76,052,472			1,253,935.98	TR (06) +	32,853.13
TR (07) +	2,094,956	78,147,428			1,288,460.85	TR (07) +	34,524.87
TR (08) +	21,424	78,168,852			1,288,813.92	TR (08) +	353.07
78,168,852		Final Adj. Valuation & Chargeable			1,288,813.92	TOTAL DIFF.	145,701.91

“CHARGEABLE” REVENUE

AD VALOREM TOTAL

- **“ADJUSTED” REAL PROPERTY**
- **PERSONAL PROPERTY***
- **PUBLIC SERVICE PROPERTY**

***County voted to delete ‘Individual’
Personal Property Tax**

GENERAL FUND MILLS USED IN STATE AID FORMULA

15 MILLS* -

FOUNDATION AID

20 MILLS -

SALARY INCENTIVE AID

***Except for districts in counties which have
no more individual personal property tax**

STATE SOURCES OF REVENUE

STATE - DEDICATED REVENUES

- ✓ **GROSS PRODUCTION TAX**
- ✓ **MOTOR VEHICLE COLLECTIONS**
- ✓ **RURAL ELECTRIFICATION
ASSOCIATION TAX**
- ✓ **STATE SCHOOL LAND EARNINGS**

STATE SOURCES OF REVENUE

STATE - APPROPRIATED REVENUES

\$2.279 BILLION FOR 2011-12:

- ◆ **\$ 1.8B FINANCIAL SUPPORT OF SCHOOLS**
- ◆ **\$401.2M SCHOOL ACTIVITIES (Line items)**
- ◆ **\$ 33.0M TEXTBOOKS (Flexibility)**
- ◆ **\$ 3.2M SCH. CONSOLIDATION ASSISTANCE**
- ◆ **\$ 3.2M TEACHER RETIREMENT SYSTEM**

SECTION II

STATE AID FORMULA FOR OKLAHOMA SCHOOL DISTRICTS

EQUITY IN THE FORMULA



V
E
R
T



H O R I Z O N T A L

C
A
L



EXAMPLE OF THE STATE AID FORMULA

FOUNDATION AID: (A)

WEIGHTED ADM	Times	FOUNDATION AID FACTOR	
282.59	X	\$1,587	= \$ 448,470

Minus TOTAL CHARGEABLES		<u>233,333</u>	
			\$ 215,137 (A)

TRANSPORTATION AID: (B)

\$ 6,000 (B)

SALARY INCENTIVE AID: (C)

WEIGHTED ADM Times INCENTIVE AID FACTOR

282.59	X	\$72.72	= \$ 20,549.9448
Minus (ADJUSTED AD VALOREM / 1000)			<u>1,010.5555</u>

\$ 19,539.3893

Times 20	=	<u>\$ 390,788</u> (C)
----------	---	-----------------------

TOTAL STATE AID = (A) + (B) + (C)	=	\$ 611,925
-----------------------------------	---	------------

2011-12 FORMULA TIMELINES

-  **Begin collecting on a monthly basis “Chargeables” data from the Tax Commission, County Treasurers (State Auditor and Inspector’s Office), and School Land Commission.**
-  **July: Create a district’s “Initial” Tentative Allocation -- based on prior year Net Assessed Valuation and prior year actual collections of chargeables (prior year 10 months actual data collections and second prior year May and June collections); and the higher of 2009-10 or 2010-11 full year Weighted ADM.**

2011-12 FORMULA TIMELINES

-  **November and December: Collect current year first nine-week's data -- Average Daily Membership, Gifted, Bilingual, Special Education Child Counts, and Economically Disadvantaged.**
-  **December: Calculate a district's "Final" Tentative Allocation -- based on current year Net Assessed Valuation and prior year actual collections of chargeables (12 months actual data collections from 2010-11); and the highest of 2009-10, 2010-11, or 2011-12 First Nine-Week's Weighted ADM.**

2011-12 FORMULA TIMELINES

-  **January 15: Notify schools of their new “Final” Tentative Allocation.**
-  **Penalties, tax settlements, and unsettled disputes might still change this “Final” Allocation.**

FIVE DATA ELEMENTS

- ❑ ATTENDANCE AUDITS**
- ❑ SPECIAL EDUCATION COUNTS**
- ❑ BILINGUAL COUNTS**
- ❑ CHILD NUTRITION -
FREE / REDUCED-PRICE LUNCH COUNTS**
- ❑ GIFTED COUNTS**

GRADE WEIGHTS

PK* 3 (3 yr. old w/ IEP)	1.2
Early Child. / PK (Half Day)	0.7
Early Child. / PK (Full Day)	1.3
Kindergarten (Half Day)	1.3
Kindergarten (Full Day)	1.5
1st - 2nd grade	1.351
3rd grade	1.051
4th - 6th grade	1.0
7th - 12th grade	1.2
Out-of-Home Placement	1.5

*PK = Prekindergarten

WEIGHTED PUPIL CATEGORIES

SPECIAL EDUCATION WEIGHTS:

LD	0.40	MR (EMH + TMR)	1.30
HI (D + HH)	2.90	ED	2.50
VI	3.80	PH (OI + OHI)	1.20
MH	2.40	D/B	3.80
SI	0.05	TBI	2.40
	Autism		2.40

OTHER CATEGORIES:

Gifted	0.34	Economically	
Bilingual	0.25	Disadvantaged	0.25

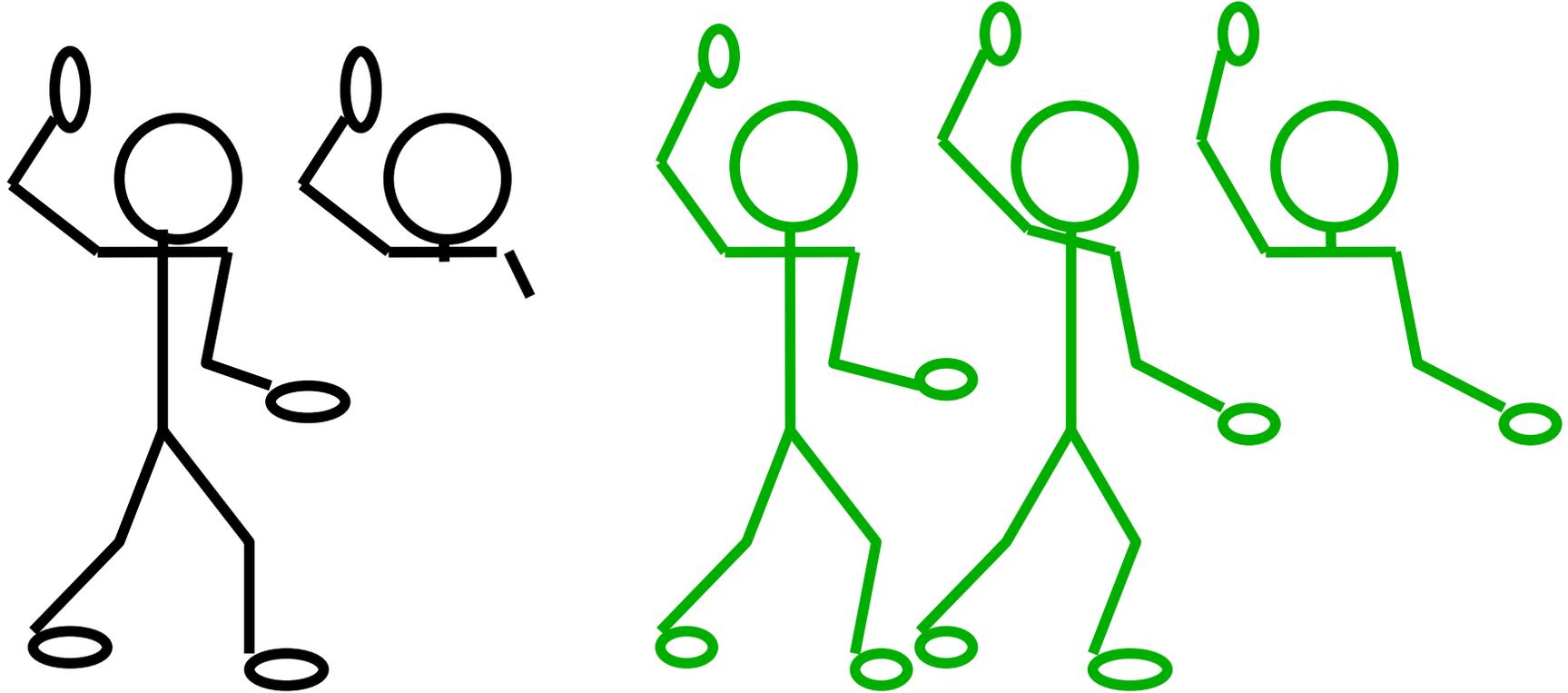
GRADE WEIGHT

Grade 1 = 1.351



GRADE WEIGHT PLUS SPECIAL CATEGORIES

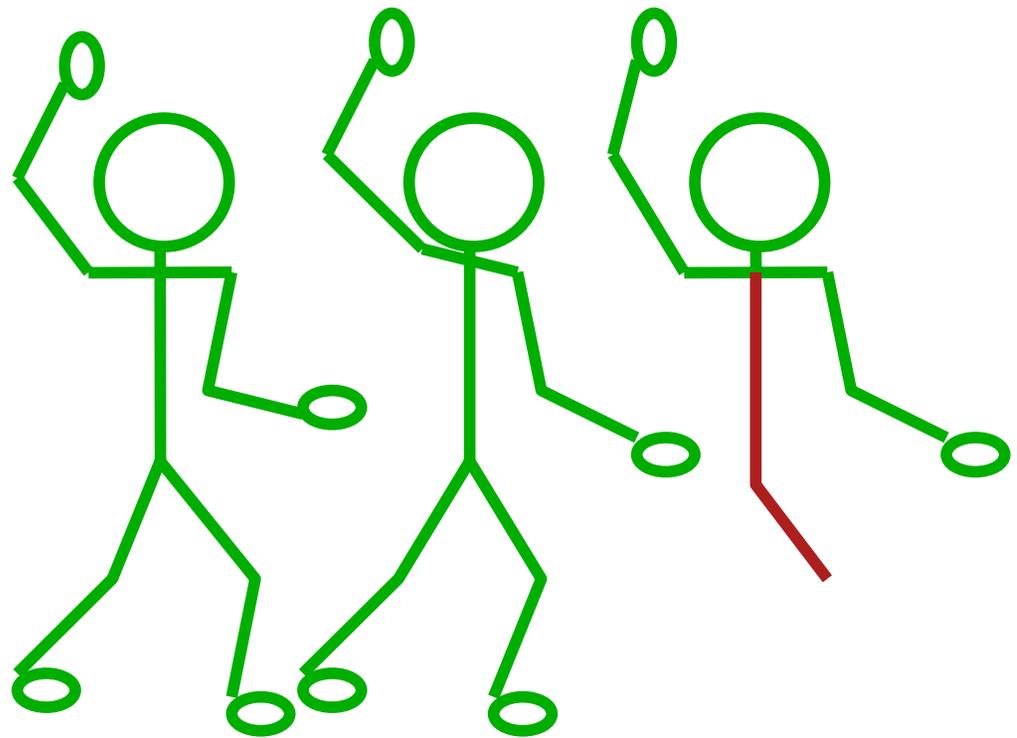
Grade 1 = 1.351 **Autism = 2.4**



GRADE WEIGHT PLUS SPECIAL CATEGORIES

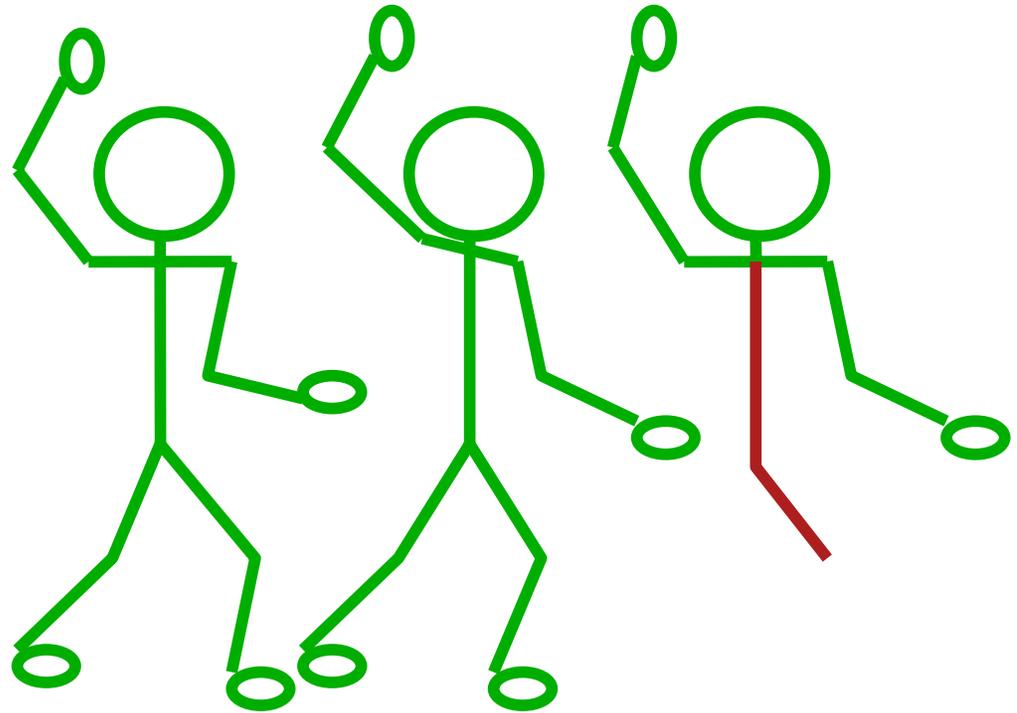
Autism = 2.4

Grade 1 = 1.351 **Econ. Disadvg. = .25**



GRADE WEIGHT PLUS SPECIAL CATEGORIES

Grade 1 = 1.351 **Autism = 2.4**
Econ. Disadvg. = .25



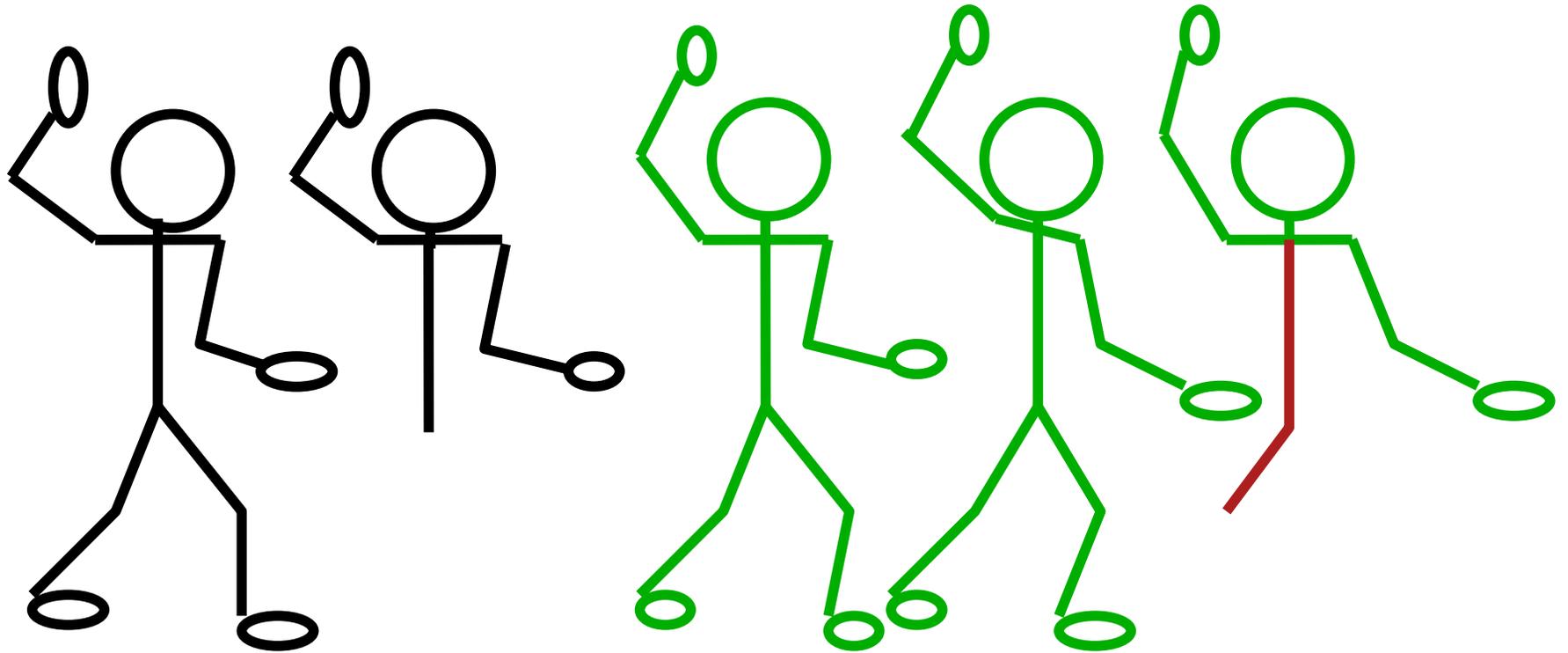
1 = 4.001

GRADE WEIGHT PLUS SPECIAL CATEGORIES

KG = 1.5

Autism = 2.4

Econ. Disadv. = .25



1 = 4.15

WEIGHTED ADMs

TOTAL WEIGHTED ADM:	2009-10	2010-11	2011-12
ADM:	177.54	182.32	201.55
TIMES		X	X
FORMULA FACTORS *		\$ 3,041.40	\$ 3,041.40
TOTAL \$\$		\$ 554,508	\$ 612,994
EQUALS:		JULY FUNDING*	JANUARY FUNDING*

**Chargeables Not Considered*

***Assuming no midyear factor change*

WEIGHTED ADMs

	2009-10	2010-11	2011-12
TOTAL WEIGHTED ADM:	182.32	179.42	175.55
TIMES	X		
FORMULA FACTORS	\$ 3,041.40		
TOTAL \$\$	\$ 554,508		\$ 554,508
EQUALS:	JULY FUNDING*		JANUARY FUNDING*

**Chargeables Not Considered*

***Assuming no midyear factor change*

JULY

2010 NET ASSESSED VALUATION

(2011 ANNUAL AD VALOREM INFORMATION)

(2010-11 Estimate of Needs)

2010-11 'Adjusted' Collections of:

10/12 COUNTY FOUR - MILL
(County Treasurers)

10/12 SCHOOL LAND PAYMENTS
(State Aid Section - Payments to Schools)

10/12 GROSS PRODUCTION TAX
10/12 MOTOR VEHICLE TAX
10/12 R.E.A. TAX
(Oklahoma Tax Commission)

JANUARY

2011 NET ASSESSED VALUATION

(2012 ANNUAL AD VALOREM INFORMATION)

(2011-12 Estimate of Needs)

2010-11 Actual Collections of:

12/12 COUNTY FOUR - MILL
(County Treasurers)

12/12 SCHOOL LAND PAYMENTS
(State Aid Section - Payments to Schools)

12/12 GROSS PRODUCTION TAX
12/12 MOTOR VEHICLE TAX
12/12 R.E.A. TAX
(Oklahoma Tax Commission)

'ADJUSTED' COLLECTIONS OF:

	2011	2011	2011	2011	2011
	Gross	R.E.A.	Motor	County	School
	Production	Tax	Vehicle	4-Mill Tax	Land
July	24,601.01	1,839.51	14,130.92	800.00	1,455.00
August	25,540.33	1,943.81	12,728.96	700.93	2,701.35
September	23,756.49	2,251.07	14,288.71	329.07	898.56
October	28,448.30	390.32	15,105.53	164.75	1,456.95
November	24,344.20	3,200.61	9,909.74	512.23	1,715.77
December	26,106.72	1,799.66	13,689.43	32,772.88	2,772.96
January	36,127.07	1,658.71	14,758.63	26,083.87	2,619.64
February	40,702.46	2,177.83	13,529.89	1,202.44	2,507.00
March	41,525.30	1,865.26	12,250.47	13,779.48	2,456.82
April	32,675.25	2,003.45	13,420.08	12,201.00	2,364.13
	2010	2010	2010	2010	2010
May	24,649.12	800.15	10,895.62	320.35	1,041.35
June	23,289.45	1,104.90	11,384.76	861.54	1,005.60
TOTALS	351,765.70	21,035.28	156,092.74	89,728.54	22,995.13

ACTUAL COLLECTIONS OF:

	2011	2011	2011	2011	2011
	Gross	R.E.A.	Motor	County	School
	Production	Tax	Vehicle	4-Mill Tax	Land
July	24,601.01	1,839.51	14,130.92	800.00	1,455.00
August	25,540.33	1,943.81	12,728.96	700.93	2,701.35
September	23,756.49	2,251.07	14,288.71	329.07	898.56
October	28,448.30	390.32	15,105.53	164.75	1,456.95
November	24,344.20	3,200.61	9,909.74	512.23	1,715.77
December	26,106.72	1,799.66	13,689.43	32,772.88	2,772.96
January	36,127.07	1,658.71	14,758.63	26,083.87	2,619.64
February	40,702.46	2,177.83	13,529.89	1,202.44	2,507.00
March	41,525.30	1,865.26	12,250.47	13,779.48	2,456.82
April	32,675.25	2,003.45	13,420.08	12,201.00	2,364.13
May	23,899.03	987.16	11,021.30	348.25	922.67
June	24,543.22	1,034.07	12,113.55	679.43	1,305.93
TOTALS	352,269.38	21,151.46	156,947.21	89,574.33	23,176.78

STATE AID CHARGEABLES

CHARGEABLE DATA	INITIAL 2011-12	FINAL 2011-12	DIFFERENCE
ACTUAL VALUATION	\$270,076,628	\$291,717,150	\$21,640,522
ADJUSTED VALUATION	\$257,696,930	\$277,996,890	\$20,299,960
COUNTY 4-MILL	\$761,940	\$735,174	(\$26,766)
<hr/>			
ADJUST. VAL @ .01588	\$4,092,227	\$4,414,591	\$322,364
COUNTY 4-MILL @ 75%	\$571,455	\$551,381	(\$20,074)
SCHOOL LAND	\$699,042	\$680,000	(\$19,042)
GROSS PRODUCTION	\$48,311	\$45,699	(\$2,612)
MOTOR VEHICLE	\$3,279,670	\$3,249,680	(\$29,990)
R.E.A. TAX	\$102,327	\$98,184	(\$4,143)
TOTAL CHARGEABLES	\$8,793,032	\$9,039,535	\$246,503

Increase in Chargeables

STATE AID CHARGEABLES

CHARGEABLE DATA	INITIAL 2011-12	FINAL 2011-12	DIFFERENCE
ACTUAL VALUATION	\$270,076,628	\$261,717,150	(\$8,359,478)
ADJUSTED VALUATION	\$257,696,930	\$247,996,890	(\$9,700,040)
COUNTY 4-MILL	\$761,940	\$735,174	(\$26,766)
<hr/>			
ADJUST. VAL @ .01588	\$4,092,227	\$3,938,192	(\$154,035)
COUNTY 4-MILL @ 75%	\$571,455	\$551,381	(\$20,074)
SCHOOL LAND	\$699,042	\$680,000	(\$19,042)
GROSS PRODUCTION	\$48,311	\$45,699	(\$2,612)
MOTOR VEHICLE	\$3,279,670	\$3,249,680	(\$29,990)
R.E.A. TAX	\$102,327	\$98,184	(\$4,143)
TOTAL CHARGEABLES	\$8,793,032	\$8,563,136	(\$229,896)

Reduction in Chargeables

PAYMENT SCHEDULE

AUGUST	8%	SEPTEMBER	10%
OCTOBER	9%	NOVEMBER	9%
DECEMBER	9%	JANUARY	9%
FEBRUARY	9%	MARCH	9%
APRIL	9%	MAY	10%
JUNE	9%		

ACCUMULATED PERCENTAGE

AUGUST	8%	SEPTEMBER	18%
OCTOBER	27%	NOVEMBER	36%
DECEMBER	45%	JANUARY	54%
FEBRUARY	63%	MARCH	72%
APRIL	81%	MAY	91%
JUNE	100%		

EXAMPLE OF THE STATE AID FORMULA

FOUNDATION AID: (A)

WEIGHTED ADM	Times	FOUNDATION AID FACTOR		
282.59	X	\$1,587	=	\$ 448,470

Minus TOTAL CHARGEABLES			-	<u>233,333</u>
				\$ 215,137 (A)

TRANSPORTATION AID: (B)

\$ 6,000 (B)

SALARY INCENTIVE AID: (C)

WEIGHTED ADM Times INCENTIVE AID FACTOR

282.59	X	\$72.72	=	\$ 20,549.9448
Minus (ADJUSTED AD VALOREM / 1000)				<u>1,010.5555</u>

\$ 19,539.3893

Times 20	=	<u>\$ 390,788 (C)</u>
----------	---	-----------------------

TOTAL STATE AID = (A) + (B) + (C)	=	\$ 611,925
-----------------------------------	---	------------

SUMMARY

- ↓ FIVE (5) DATA ELEMENTS WITH WEIGHTS PLUS THREE (3) CALCULATIONS FOR CREATING THE WEIGHTED AVERAGE DAILY MEMBERSHIP
- ↓ JULY ALLOCATION - JANUARY ALLOCATION
- ↓ DECREASE IN JANUARY CAN ONLY BE FROM INCREASE IN CHARGEABLES

Oklahoma Tax Commission
67th Annual Educational Conference
For Assessing Officers



A
Journey
To Excellence

August 9—12, 2011
Tulsa, Oklahoma
Southern Hills Marriott

100% Veteran's Exemption

- Kenny Chuculate

Deputy Director, Ad Valorem Division

- Carl Boyes, Mgr. Claims & Benefits

ODVA

House Joint Resolution 1044

- 2004 legislative Session
- State Question 715
- Passed November 2004
- Effective January 2006
- State Question 735
- Passed November 2008
- Effective January 1, 2009
- 2011 is the 6th Year of Base Exemption
- 2011 is the 3nd Year of Personal Property

General Provision

- Exempts 100% FCV of Homestead and HOUSEHOLD Personal Property
- Must Make Application
- OTC Form 998 (Real)
- OTC Form 998-A (Personal)
- Certified Benefits Letter

Qualifications

- Head of Household
- Honorably Discharged
- 100% Disability Benefits
- Surviving Spouses
- VA Qualification Letter
- Different Letter for Spouses

Household Personal Property

- SQ-735 (2008)
- HHPP 100% Compensated Veterans
- Article 10 § 8D
- Household Personal Only
- Not Tied to Homestead
- File Same as Real Property Exemption
- Will Affect 7 Counties

Qualifications Continued:

- Rule #1:
Must be Eligible For Homestead Exemption
on the Current Residence
- Rule # 2:
When in Doubt Refer to Rule Number One

Two Most Asked Questions:

- **#1:** If the Property Sells During the Year is it Still Exempt For the Remainder of the year?
 - * Yes! January 1 is the Assessment Date
- **#2:** Can I apply my exemption on my new house?
 - * Maybe! Only if the qualified applicant was eligible for Homestead Exemption for the Current year on the "New" house.

Application

- OTC Form 998
- USDVA 100% Benefits Qualification Letter
- January 1 to March 15 (Recommended)
- Can Apply Anytime During the Current Year
- Must File in the Same Year as Requested (SQ-741)
- May Not File For Any Previous Year(s)

Current Enrollment

- 17,169 Total Exemptions
- FCV \$1.58 Billion Dollars
- Total Assessed: \$178 Million Dollars
- Average Tax: \$1,068 Dollars
- Total Tax Exempt: \$17.8 Million Dollars
- Increase Number 941 or 5.8%
- Increase Tax Dollars \$2.3 Million Dollars
- All 77 Counties Affected

Leading Counties

- Oklahoma 2,247
- Comanche 1,858
- Tulsa 1,398
- Cleveland 1,044
- Muskogee 637

Protest Procedure

- Informal Protest
- Formal Protest to CBOE
- Protest to District Court
- Same Protest Procedure as Homestead Exemption

Duration and Termination

- Owned and Occupied Homestead Property Only
- Qualified Household Personal Property
- If Transfer of Title Exemption Terminates
- Any Qualifying Conditions are not Maintained
- Home Purchase After January 1
- If Benefits are Rescinded by USDVA

New Surviving Spouse Qualification Letters

- New Letters Effective June 1, 2010
- Issued By USDVA
- Better Reflect the Constitutional Qualifying Language
- Affects Surviving Spouses Only

What Has Changed?

- Nothing For The Assessor
- VA Has Reviewed Qualifications
- New Letters Will Reflect Qualifications
- Seamless To The Assessor

What About Existing Spouse Exemptions?

- “Grandfathered” According To The VA
- No Need To Review VA Eligibility For Existing Exemptions
- Does Not Require The Assessor To Do Anything New

Obtaining Certification

- Contact USDVA In Muskogee Oklahoma
- Verification of Eligibility:

www.va.gov

- Go To “*Contact Us*”
- Click on “*Ask A Question*”

Questions

Thought For The Day:

**“We belong to a small group of
confused people.”**

Fortune Cookie

**2011 CONFERENCE
APPRAISER
SESSIONS**

Data Collection

Presented by :

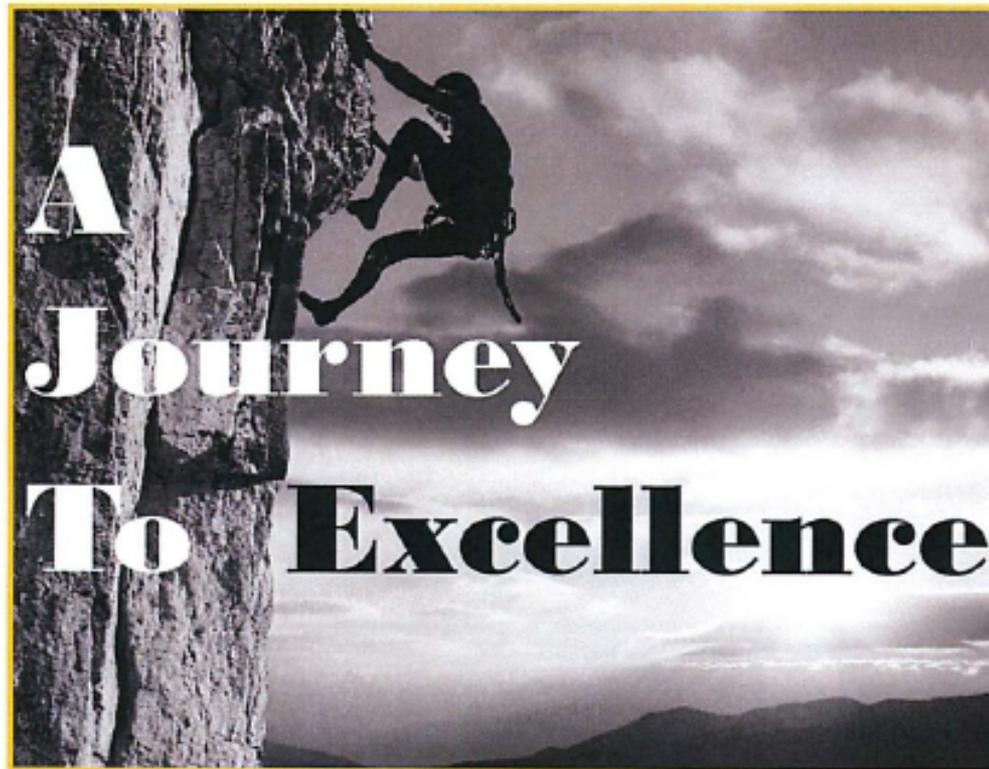
Gary Snyder and Doug Warr



Copyright © 2011 by Oklahoma State
University. All rights reserved



Oklahoma Tax Commission
67th Annual Educational Conference
For Assessing Officers



**A
Journey
To Excellence**



Fired

!!



Appraisal & Data Collection Go Hand-n-Hand



APPRAISAL PROCESS

Appraisal is an *OPINION*

Estimate of Value

If all properties are discovered and appraised correctly, then

TAX BURDEN EVENLY DISTRIBUTED

Primary goal of assessment process

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

RESIDENTIAL

Parcel I.D. #:
Owner Name:
Owner Address:

City, State, Zip:

Legal Description:

PROPERTY NUMBER	ADDRESS: DIR.	STREET NAME	SUFFIX	UNIT

Field Card
collects
Specific Data

NOTES

PROPERTY USE CODE		Map I.D.# _____ Card _____ Of _____	
1. RA 2. RR 3. RC 4. UA	5. UR 6. UC 7. EX	APPR. CODE	CONTACT PERIOD 1-OWN. 2-TEN. 3-OTH.
1 STORIES/STYLE		APPR. DATE	
	3. TWO 4. SPLIT	MO.	DAY
1. ONE 2. 1 1/2	5. M.H. 6. AG.	YR.	NBHD #
2 OCCUPANCY		7 EXT. WALL #1	
	1. SINGLE FAMILY 2. MULTI FAMILY	1. PLY/HDB 2. WOOD 3. AL/VIN/STL SIDING 4. BRICK VENEER 5. STONE VENEER 6. STUCCO 7. C-BLOCK 8. ASBESTOS 9. SHINGLE 10. RIB'D METAL 11. LAP SIDE	15 HEATING
3 DESIGN		1. FORCED AIR 2. ZONED FORCED AIR 3. HEAT PUMP 4. STEAM 5. FLR/WALL FURN. 6. ELEC. RADIANT 7. SPACE 8. NONE	
1. TRADITIONAL 2. CONTEMPORARY 3. EARTH SHELTER 4. A-FRAME 5. LOG 7. SINGLE WIDE 8. MULTI-WIDE	4 QUALITY	16 AIR COND.	
1. D- 2. D 3. D+ 4. C-	5. C 6. C+ 7. B- 8. B	1. FORCED AIR 2. ZONED FORCED AIR 3. HEAT PUMP 4. WINDOW UNIT 5. NONE	
9. B+ 10. A- 11. A 12. A+	5 ROOF TYPE	17 FIREPLACE#1	
1. GABLE 2. HIP 3. GAMBL	4. MANS. 5. FLAT 6. SHED	QTY	TYPE
6 ROOF MATERIAL		1. 1 ST. FRAME 2. 1 ST. MASONRY 3. 2 ST. FRAME 4. 2 ST. MASONRY 5. 1 ST. STOVE 6. 2 ST. STOVE	
1. COMPOSITION 2. ROLLED COMP. 3. WOOD 4. SHAKE 5. CLAY/C.C. TILE 6. SLATE 7. TAR/TAR & GRAVEL 8. METAL CORR. 9. METAL, RIBBED 10. OTHER	12 # BEDROOMS	27 FUNC. OBSOL.	
		% BAD	
11 FLOOR COVER		28 ECON. OBSOL.	
1. LOW 2. FAIR 3. AVERAGE 4. GOOD 5. EXCELLENT	13 # BATHS	% BAD	
		29 OBS. DEP.	
14 TOTAL # ROOMS		30 OBS. DEP. CODE	
		A.P. - ABN PYHS. FD. - FIRE DAMAGE OC. - OBS. COND. PD. - PYS. COND. UC. - UNDER CONST. WD. - WATER DAMG.	
15 HEATING		19 PRIM. GARAGE	
1. PLY/HDB 2. WOOD 3. AL/VIN/STL SIDING 4. BRICK VENEER 5. STONE VENEER 6. STUCCO 7. C-BLOCK 8. ASBESTOS 9. SHINGLE 10. RIB'D METAL 11. LAP SIDE	16 AIR COND.	1. ATT. FRAME 2. ATT. MASONRY 3. DET. FRAME 4. DET. MASONRY 5. B.I. FRAME 6. B.I. MASONRY 7. ATT. CARPORT 8. DET. CARPORT	
16 AIR COND.		20 PRIM. PORCH	
1. FORCED AIR 2. ZONED FORCED AIR 3. HEAT PUMP 4. STEAM 5. FLR/WALL FURN. 6. ELEC. RADIANT 7. SPACE 8. NONE	1. FINISHED 2. UNFINISHED 22 YEAR BUILT	1. SLAB 2. RAISED SLAB 3. OPEN PORCH 4. SCREEN PORCH 5. ENCL. PORCH 6. COVERED PATIO	
21 BASEMENT		31 RENT	
1. FINISHED 2. UNFINISHED 22 YEAR BUILT	23 YR. REMODEL	32 CNTY ADJ. PACT.	
24 EFF. YR. BUILT			
25 CONDITION			
1. POOR 2. FAIR 3. AVERAGE 4. GOOD 5. EXCELLENT			
26 DEPR. TABLE			

Collecting Comparative Data

Comparative Data

- Cost Data
- Income Data
- Sales Data

Current Current Current

Three Approaches To Value

COST

SALES COMPARISON

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

When using the *Cost Approach*

Assessors need:

Collect info on construction costs

Organize the cost info for efficiency

Must be Current

Allow for accrued depreciation

Accurately estimate Land Values

Where can we get *current* Cost Data?

Property Owners

Contractors, Builders, Developers

Cost Services (Marshall & Swift)

Square Foot

“square it up”

60

60'

E

20'

$20+14=34$

Yea! It

squares, we musta

measured it right

RCN

W

30'

$30+4=34$

(1) $15 \times 30 = 450$ sq ft

(2) $25 \times 34 = 850$ sq ft

(3) $20 \times 20 = \underline{400}$ sq ft

1700 sq ft \times $\$40/\text{sq} = \$68,000$

1

2

3

34'

20'

15'

4'

25'

$15+25+20=60$

14'

20'

What's the value of the property?

RCN \$45/sq ft

$$1912.5 \text{ ft} \times \$45/\text{sqft} = \$86,063$$

Depreciation = 10% Land = \$20,000

86,063 RCN

- 10% (86063 x .10) = 8,606 DEPREC

77,457 RCNLD

+ Land \$20,000

Total Property Value = \$97,457

Building Classification System

5 Characteristics that influence costs:

design type

construction type

quality class

floor area

building shape

Design Type

Low Quality:

- Stock plans
- Simple floor plan

Higher Quality:

- Individually designed plans
- Attention given to detail

THE LA COSTA

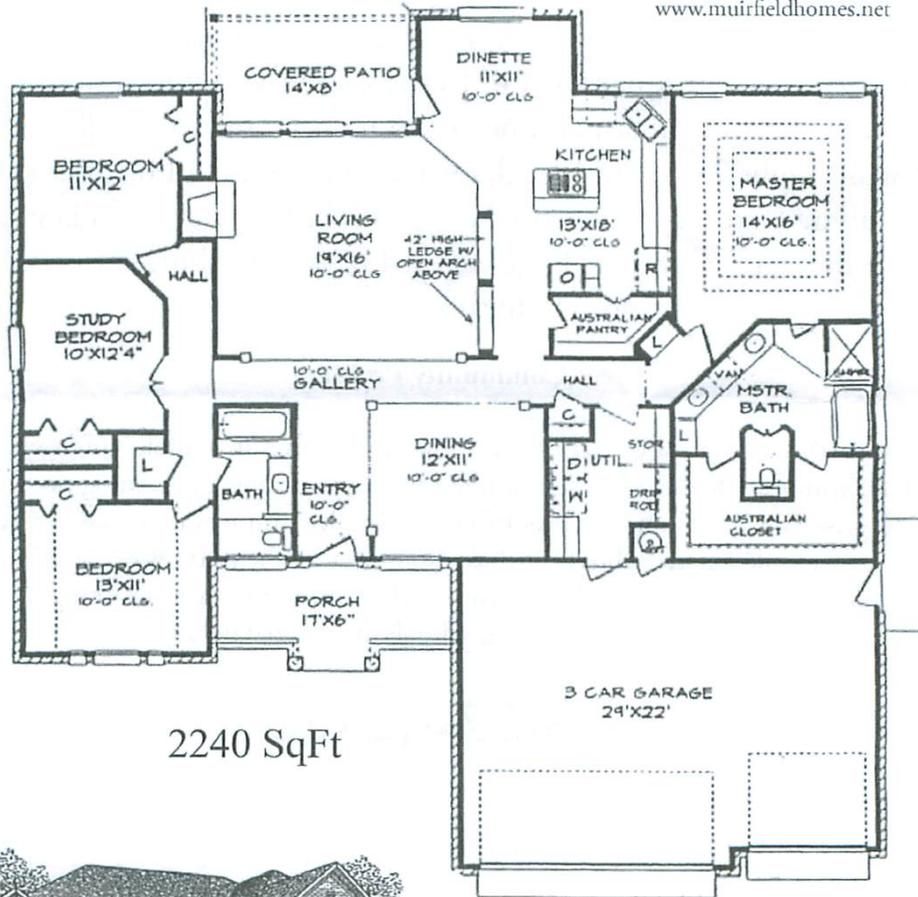


MUIRFIELD HOMES

BY ALAN CHESHIER

405.292.5225

www.muirfieldhomes.net

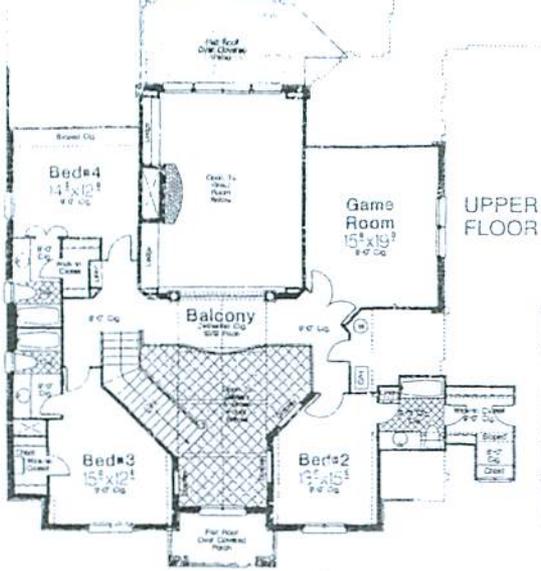


2240 SqFt

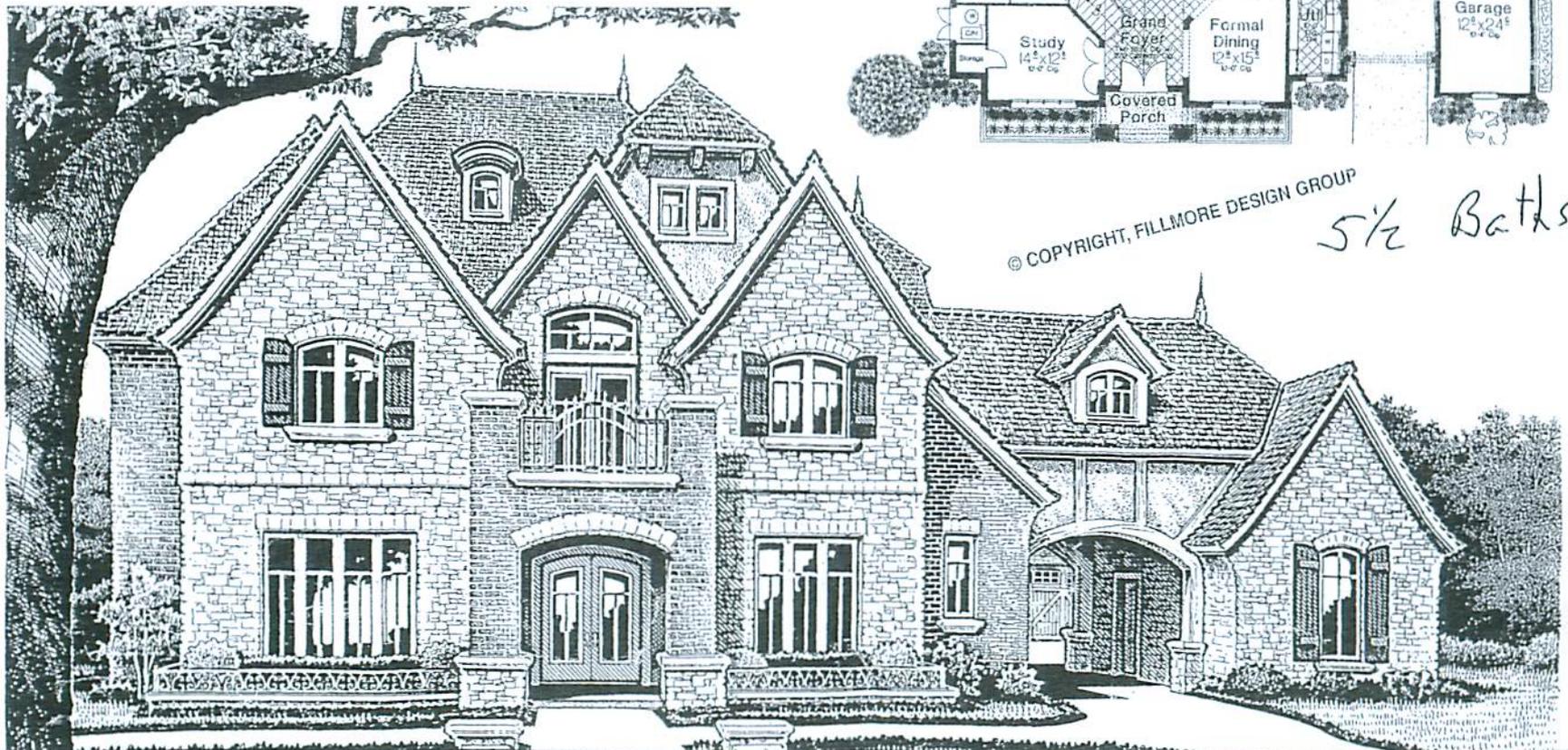
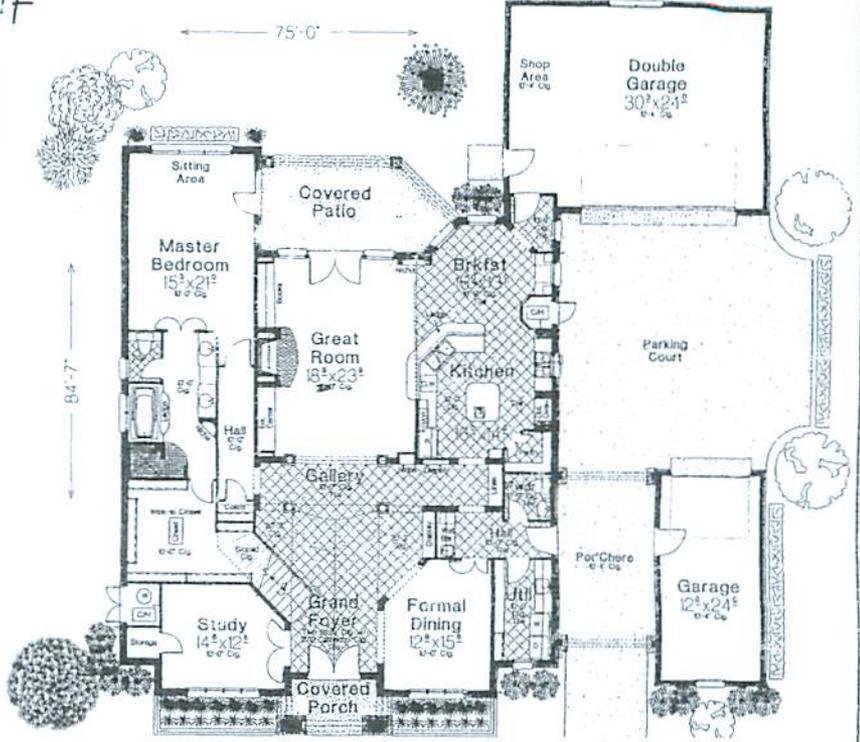


1. Dimensions shown are inside wall dimensions and may vary from actual home.
2. Window location, sizes and design may differ with exterior design.
3. Certain lot conditions and design may require a home to be built reversed from plan shown.
4. Exterior looks and landscaping are artist renderings only.
5. These floor plans are the copyrighted property of Muirfield Homes, who reserves the right to make modifications without notice.

4500 sq. ft



- Plan 9952**
~~4276 Sq. Ft.~~
Veneer
- ✓ Fits most 85' lots
 - ✓ Two story entry/foyer
 - ✓ Open staircase
 - ✓ Two story great room
 - ✓ Game room on 2nd floor
 - ✓ Breezeway to parking court
 - ✓ Multiple stone gables with full 2 story facade



© COPYRIGHT, FILLMORE DESIGN GROUP

5 1/2 Baths

Type of Construction

- Wood or steel stud construction:
 - Exterior wall is
 - Brick Veneer
 - Stone Veneer or Cut Stone
 - Stucco
 - Wood frame materials (lapboard or masonite siding)
- Masonry or concrete (load bearing walls)
 - Concrete Block
 - Formed concrete and/or insulated

Type of Construction

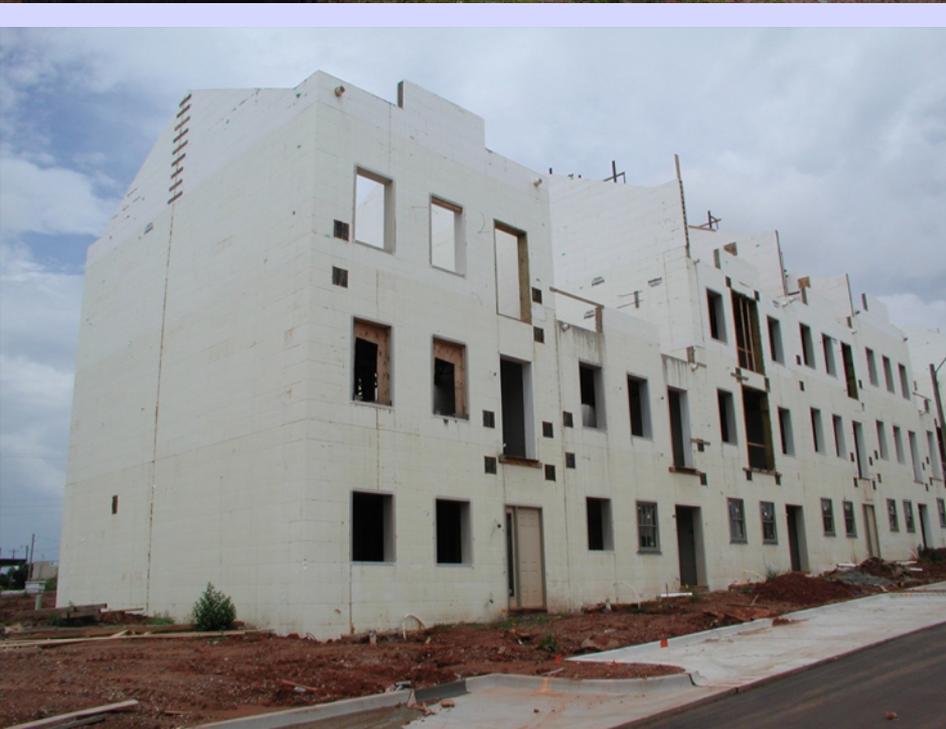


Type of Construction



Type of Construction





Quality Class

Determined by variety of factors:

- Materials
- Workmanship
- Architectural Style
- Unique Features
- Amenities

Accurate Coding of Building Classes

Important!!!



Accurate Coding of Building Classes

Important!!!



Accurate Coding of Building Classes

Important!!!



Cost Approach

depends on:

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

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

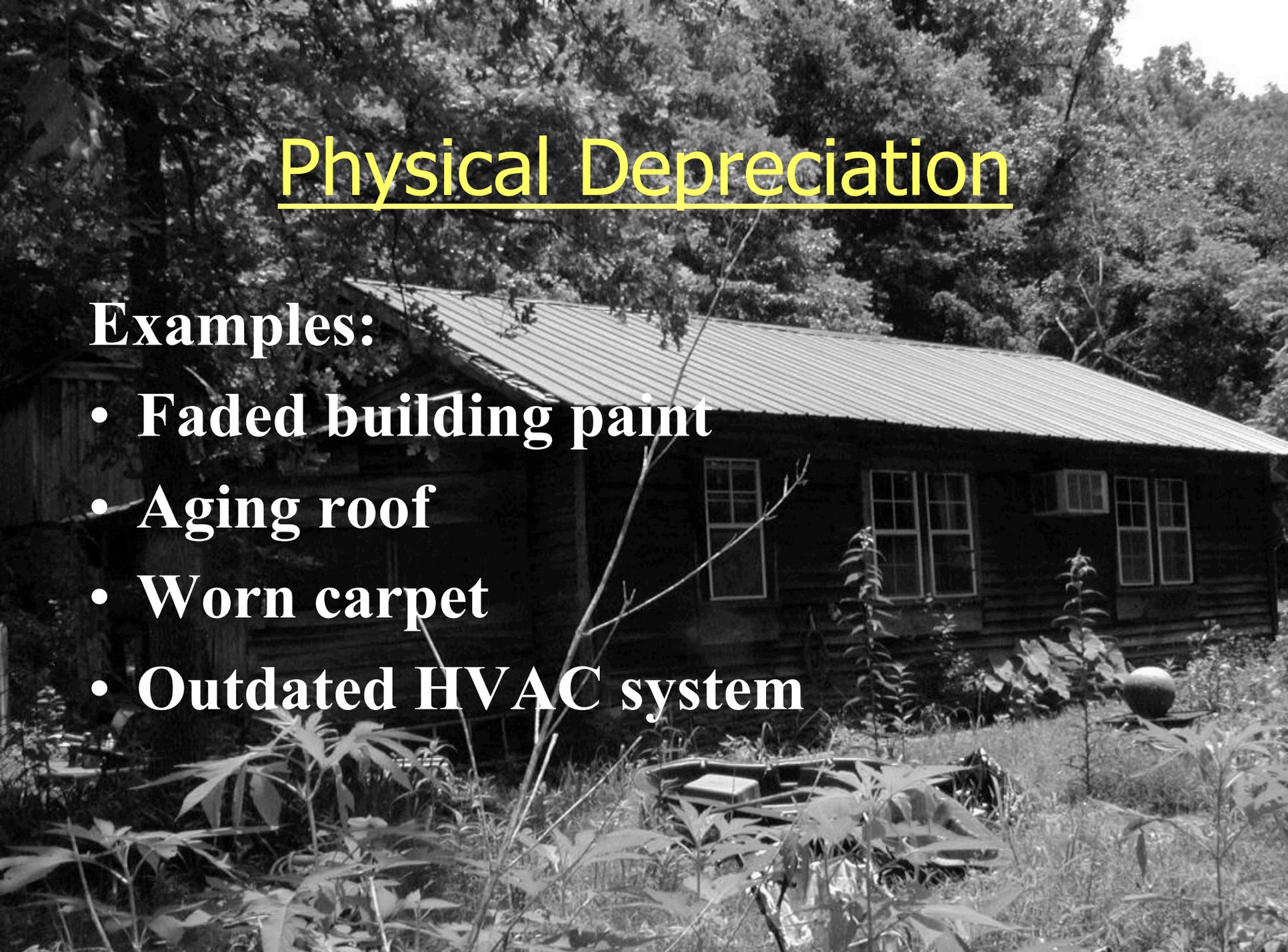
Outside Forces

Economic Obsolescence

Physical Depreciation

Examples:

- Faded building paint
- Aging roof
- Worn carpet
- Outdated HVAC system



Functional Obsolescence

Examples:

- Poor room layout
- Small closets
- Outdated décor
- Limited number of baths



Economic Obsolescence

Examples:

- **Environmental Hazards**
- **Blighted area**
- **Oversupply of similar properties**
- **Commercial encroachment**

(Usually Incurable)

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

Quality or Grade







FOR SALE
CALL
800-858-8585
www.8008588585.com

Quality Class

Quality of Construction Grade

- ❖ **Influences Cost of Construction**
 - ❖ **Is subjective by an appraiser**
- ❖ **Intended to describe the materials and workmanship used, attractiveness, and functional design.**

Quality or Grade

❖ Quality of Materials and Workmanship influence each other

❖ Quality of Workmanship

Is superficial and its quality is easily observed

Mitered exterior and interior trim and woodwork

Proper fitting doors and windows

Plumb walls

Solid, level floors

Smooth concrete finish

❖ Quality of Materials

Is apparent during the inspection

Grade of the wood and other building materials

Floor Covering

Fixtures

Quality or Grade

Design indicates Quality

Low quality homes utilize simple stock floor plans

High quality are individually designed with greater detail

Quality or Grade

- Consider all aspects of the home
- The front elevation may not represent the entire quality
- Make your determination after a thorough examination of the entire structure
- For new homes, look inside (quality of construction and grade of materials)

Quality or Grade

- In any data collection system
 - Will not represent the highest or the lowest costs in the market place
 - Will represent reasonable averages for the evaluation of the majority of residential properties built with current materials and technology
 - Depends upon the appraiser's judgment and experience

Quality or Grade

CONSISTENCY

IS THE KEY



Low Quality

The low quality structure will be a sub-standard dwelling, usually constructed prior to code enforcement or built in areas where there are no building codes. These structures provide shelter only, and are built with inferior materials and workmanship. The low quality structure will display no architectural or aesthetic appeal.

Exterior wall finish will generally be lapboard siding, or one of several other lower quality wood materials. In the case of older "Low" class homes, asbestos siding can also be found as an exterior wall finish.

Floor coverings include low quality vinyl flooring or carpeting.

Plumbing fixtures are minimal and of low quality.

Electrical outlets and fixtures are minimal and of low quality.

Heating, if any, will likely be wall furnace, floor furnace or stove. Cooling, if any, will likely be window unit.

There will generally be few, if any, porches or overhangs on these structures, and usually no eaves will be present. A notable absence of windows is also a characteristic of the "Low" quality class.













152

Fair Quality

The fair quality structure will be mass produced in average quality tract subdivisions or residential developments, and will generally meet or exceed the minimum local building codes and minimum requirements for loan purposes. The fair quality home will have some simple ornamentation to attract buyers, however there is not the attention to detail or the quality of materials or workmanship, compared to the "Good" and "Excellent" classes.

The exterior wall finish will be of a wide variety of materials, including average quality brick and stone veneer, and various wood frame materials of average quality, including lapboard siding and "masonite" siding.

Roofing material will generally be medium to light grade asphalt composition shingles.

Floor coverings will consist of average grade carpet and vinyl flooring.

Plumbing fixtures will be "stock" fixtures, of standard shapes, dimensions and quality.

A minimum number of outlets with plain electrical fixtures are typical of this quality class.

Heating and cooling types will vary substantially in the fair quality class. The newer structures will generally have forced air heating and cooling, and the older structures have a variety of heat types including floor furnaces and wall furnaces, with unit air conditioning or no air.











1120



Good Quality

The good quality structure will usually be built in better residential tract subdivisions and will be mass produced, but these homes will offer more visual appeal and quality of materials and workmanship than homes in the "Fair" or "Low" quality classes.

Exterior wall finish will be of a wide variety of materials, ranging from good quality brick and stone veneer, stucco or various wood frame materials of good quality.

Roofing Materials will generally be good quality composition shingles, or wood or shake shingles. Light grade composition shingles are generally not seen on a good quality structure.

Floor coverings for this quality class will include better grades of carpeting and vinyl flooring, and some tile or wood flooring will also be seen in some of these structures, in entry-ways and baths.

Plumbing fixtures are usually of a better quality than "stock" grade fixtures used in the "Fair" and "Low" structures.

Electrical fixtures are generally of good quality and visual appeal, and outlets are adequate and conveniently located.

Heating and Cooling is usually forced air, although in older structures of this quality class, floor furnaces are often seen if the structure has not been modernized.

The good quality structure will comply with all local building codes and all loan requirements of local financial institutions.













Excellent Quality

Homes in this class are of superior quality in regard to materials and workmanship. They are usually individually designed structures with unique features and amenities. Great attention is usually given to architectural style and visual appeal, and from both a structural and a cosmetic standpoint, the superior quality home will utilize materials and workmanship far in excess of standards typical of the lesser residential quality classes.

Exterior wall finish may be of a variety of materials ranging from high quality brick or stone veneer, or cut stone, and the exterior of the structure will be highly detailed.

Roofing Materials typical of this class include wood shake shingles, tile, or slate.

Floor coverings such as high quality wood flooring and ceramic tile are often utilized, and when carpeting or vinyl flooring is utilized, it is of the highest quality.

Lighting and plumbing fixtures will be unique and of high quality.

Heating and Cooling is zoned forced air.

Multiple Fireplaces are standard for this quality class.

The attention to detail in relation to function, design, appearance and quality of building materials is what separates this quality class from those below it.













BEAVER COUNTY

**SUPPLEMENTAL
RESIDENTIAL
QUALITY CLASS PHOTOS**

January, 2006

Class C Average Condition For Age



Class C+ Average Condition For Age

0070-00-049-018-0-000-00



Class D- Fair Condition For Age

0050-00-005-007-0-000-00



Mfg. Home: Class B, Avg. Cond. For Age

0070-00-023-018-0-000-00



Good Quality Metal Building

0070-00-028-001-0-000-00



CONDITION & DEPRECIATION



Condition Options

Poor

Fair

Average (Typical)

Good

Excellent

POOR CONDITION

The structure being appraised is in *substantially worse* condition than what is typical for similar structure of like age.

FAIR CONDITION

The structure being appraised is in *slightly worse* condition than what is typical for similar structures of like age.



AVERAGE CONDITION

The structure being appraised is in typical condition for similar structure of like age.



GOOD CONDITION

The structure being appraised is in *slightly better* condition than what is typical for similar structure of like age.



EXCELLENT CONDITION

The structure being appraised is in *substantially better* condition than what is typical for similar structure of like age.



Effective Age



14 11:23 AM



8888

SOLD

MAY 24 2006

Effective age of a property :

- A property's age as compared with other properties performing like functions
- Is the actual age less the age which has been taken off by :
 - a) Facelifting
 - b) Structural Reconstruction
 - c) Removal of functional inadequacies
 - d) Modernization of equipment
- Is an age which reflects a true remaining life for the property taking into account the typical life expectancy of its class and use.

Effective age of a property :

- Is a matter of judgment considering all factors
 - a. Current
 - b. Anticipated in immediate future

- On older structures may best calculated by:
 - a. Estimating a remaining life which subtracted from a typical life expectancy, resulting in an appropriate effective age.

3816 DANFIELD DRIVE

OLDE WORLD HOMES, INC.



John Tune

BRANCH BROKER, CRS, GRI

Don Cies Real Estate, Inc.

630-8484 or 329-0256



4122 +/- sq. ft.
Two story
Corner lot
4 Bedrooms (Master down)
4.5 Baths (Huge master)
3 Living areas
2 Dining areas
“Cooks” kitchen
Jenn-Air Appliances
Large pantry
Butler’s pantry
Large utility room
3 Car garage
Zoned Heat and Air
2 Fireplaces
Covered patio
Covered deck
Wrought iron stair railing
Cast stone, Granite, Travertine
Brick, cast stone & wood fence

\$799,000







Open House Times, Virtual Tours & Advice from your Friends at HGTV's

Find open house times or virtual tours for homes in the U.S., plan your visit and peek inside homes for sale.

[Home](#) / Oklahoma

Find Open Houses & Virtual Tours in Oklahoma

houses or virtual tours in Oklahoma . Home buyers and sellers can view homes for sale, real estate listings, open home tours and open house dates and times.

Top Cities in Oklahoma

- Bartlesville Virtual Tours
- Bixby Open Houses | Virtual Tours
- Blanchard Open Houses | Virtual Tours
- Broken Arrow Open Houses | Virtual Tours
- Claremore Virtual Tours
- Edmond Open Houses | Virtual Tours
- Enid Virtual Tours
- Jenks Open Houses | Virtual Tours
- Lawton Open Houses | Virtual Tours
- Moore Virtual Tours
- Mustang Open Houses | Virtual Tours
- Norman Virtual Tours
- Oklahoma City Open Houses | Virtual Tours
- Owasso Open Houses | Virtual Tours
- Sand Springs Virtual Tours
- Sapulpa Open Houses | Virtual Tours
- Skiatook Virtual Tours
- Tulsa Open Houses | Virtual Tours
- Tuttle Virtual Tours
- Yukon Open Houses | Virtual Tours

Alphabetical Index of Cities in Oklahoma

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

- Ada Open Houses | Virtual Tours
- Afton
- Apache Virtual Tours
- Arcadia
- Arkoma Virtual Tours
- Atoka



FrontDoor's First-Time Homebuyer's Guide

Know what to expect when buying your first home, from getting a loan to making an offer. Start Your Home Search

click to practice painting

Visit Lowes.com

for helpful painting videos and other home improvement tips.



Paint Roller Tips and Techniques



How to Paint Door & Window Trim



How to Repair and Patch Holes in Walls

Get Started



Real Estate Tools

More Tools

The Data Collection Process



The Data Collection Process

0. Field Appraiser Training
1. Preparation
2. Public Relations
3. Safety
4. Field Collection
5. In House
6. Final Analyst

Step 0 - Training

In-house Training:

- Overview job duties
- Study appraisal manuals and statute
- General office operations

Field Training:

- Trainee spends time with experienced appraiser
- Learn how to deal with the public

Step 1 - Preparation

Get organized:

- Data Collection Card (Parcel I.D., owners name, legal description, property address, sales information, sketch, print previous card).
- Cards should be arranged for geographic routing
- Tell someone which cards you are taking
- Take extra blank field cards
- Make a check list and use it
- Analysis of work load (productivity)
- Set Goals

Step 1 - Preparation

Tools:

- Pencils
- Straight edge (scale or ruler)
- Clipboard
- Pocket calculator
- Maps
- Camera
- Door knockers
- Tape, wheel, laser device
- Manual

Step 2 – Public Relations

Educate the Public:

- News releases
- Informational brochures
- Public meetings
- Announce reappraisal areas
- Open door policy
- You're the educator now

Step 2 – Public Relations

Field persons should:

- Positive attitude
- Dress appropriately
- Notify owner upon entering the property
- Hang door knocker
- Be courteous and don't argue
- Answer taxpayers questions
- NO POLITICS

Step 3 – Safety

Important Safety Devices:

- Identification card
- Magnetic sign
- Door knockers
- First aid kit
- Cell phone
- Repellants (dog, insect)

Step 3 – Safety

Important Safety Practices:

- Sign out sheet in office (location)
- Vehicle description (tag, make, model)
- Notify sheriff, police departments
- Notify neighborhood watch programs

Step 3 – Safety

Be aware of potential dangers:

- Illegal drug activities
- Hazardous sites
- Gangs
- Dangerous weather conditions

Step 4 – Field Collection

Steps to a Proper Inspection:

1. Organize field cards
2. Locate **correct** property or properties
3. Notify owner upon arrival to property and explain reason for inspection
4. Collect required data on field card
 - Physical data of improvements
 - Site data
5. Collect **accurate** measurements on all improvements

Step 4 – Field Collection

Steps to a Proper Inspection:

6. Square all improvements before leaving property
7. Take pictures of property
8. Leave property just how you found it

Step 4 – Field Collection

Keys to a Good Inspection:

- Accuracy
- Quality
- Consistency

Step 5 – In House

Office Cleanup of Field Cards:

- Make sure house squares (again)
- Make sure all improvements are labeled
- Check that field card property data is complete (spec's)
- Make sure all writing is legible
- Clean up field cards DAILY

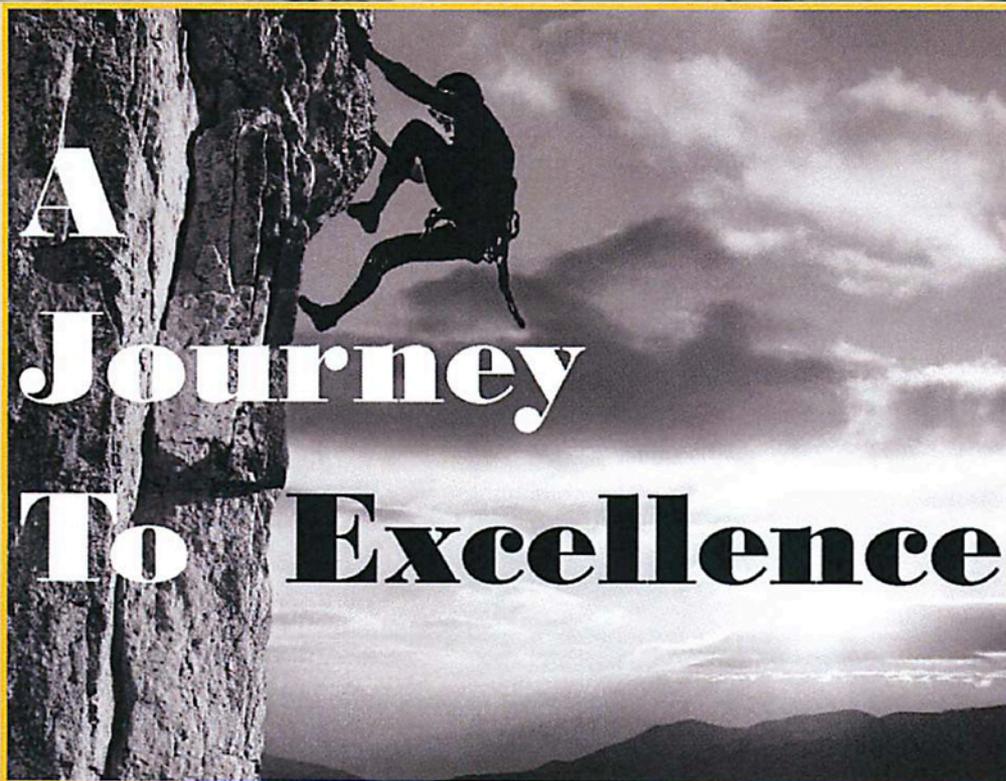
Step 6 – Final Analyst

Quality Checks:

- Make sure all cards are turned in
- Get organized for tomorrow



Land Valuation



Oklahoma Tax Commission
67th Annual Educational Conference
For Assessing Officers



Land – a key component in estimating property Value

True market value of property is
always an unknown

It is estimated everyday by buyers
and sellers in the marketplace
through transactions

3 Traditional Approaches

Cost Approach

Based on new construction cost
minus depreciation plus site value

3 Traditional Approaches

Sales Comparison Approach

Based on sales of similar properties

3 Traditional Approaches

Income Approach

Based on the income the property can produce

There are reasons why there are different approaches to value

1. Different properties require different approaches. A specific method is dependent on the **data** available

There are reasons why there are different approaches to value

2. More than one method increases confidence in a final estimate of value

Principle of Substitution

All 3 approaches are based on this principle

The value of a property tends to be set by the cost of acquiring an equally desirable substitute

A prudent purchaser can acquire a substitute property in three ways

Decide which valuation method is indicated in each alternative

Decide which valuation method is indicated

Buying an existing property which is a substitute for the one being appraised

- A. Cost Approach
- B. Sales Comparison Approach
- C. Income Approach

Buying an existing property
which is a substitute for the
one being appraised

B. Sales Comparison Approach

Decide which valuation method is indicated

Constructing a substitute with the same utility as the one being appraised

- A. Cost Approach
- B. Sales Comparison Approach
- C. Income Approach

Constructing a substitute with the same utility as the one being appraised

A. Cost Approach

Decide which valuation method is indicated

Acquiring an investment property which would produce the same rent and have the same risks as the one being appraised

A. Cost Approach

B. Sales Comparison Approach

C. Income Approach

Acquiring an investment property which would produce the same rent and have the same risks as the one being appraised

C. Income Approach

Cost Approach

$$V = \text{RCN}(\text{LD}) + \text{Land}$$

RCN the cost replacing the
improvements

(LD) less depreciation

Add in the value of the land

Cost Approach

Depreciation

Physical Deterioration

Functional Obsolescence

Economic Obsolescence

Cost Approach

Physical Deterioration

Wear and Tear

Is measured by the cost of labor and materials needed to cure it

Cost Approach

Functional Obsolescence

loss in utility

Economic Obsolescence

external factors

Cost Approach

Functional Obsolescence

Economic Obsolescence

measured by the behavior of typical buyers (their reaction to style, function, utility, and external forces)

Cost Approach

Depends on
Data from the Land market to
estimate Land Values

Data from the Cost market to
estimate material and labor
prices to estimate Improvement
Values

Clicker Question

Cost Approach

What is the value estimate if:

Land Value is \$20,000

Cost new of improvements is \$65,000

Improvements have depreciated 20%

Cost Approach

A. \$70,000

B. \$85,000

C. \$72,000

D. \$98,000

Cost Approach

C. \$72,000

Cost Approach

Replacement Cost New	\$65,000
Minus Depreciation of 20%	
<u>(.20 x 65,000)</u>	<u>- 13,000</u>
Market Value of Imps	52,000
Plus Land Value	<u>20,000</u>
Equals total market value	\$72,000

Sales Comparison Approach

Market Value equals

Sales Price of Comparable +/-
adjustments

$$V = S \pm \text{adjustments}$$

Sales Comparison Approach

CIA comparable inferior add

CBS comparable better subtract

Sales Comparison Approach

The more comparable sales the better

Use the most current sales to reflect current market conditions

Sales Comparison Approach

Depends on the availability of recent, comparable property sales.

Clicker Question

Sales Comparison Approach

Suppose:

Property “A” sold for \$145,000 and in your opinion it is 10% better than the subject property to be appraised.

What is the estimated value of subject property?

Sales Comparison Approach

A. \$145,000

B. \$130,500

C. \$159,500

D. None of the above

Sales Comparison Approach

B. \$130,500

Sales Comparison Approach

Sale Price of Comp	\$145,000
Adjustment (.10 x 145,000)	<u>- 14,500</u>
Estimated Value of Subject	\$130,500

Income Approach

When a rate is used to convert income from a property into property value, the **capitalization** process is taking place.

$$V = I \div R$$

Income Approach

Remember our good friend

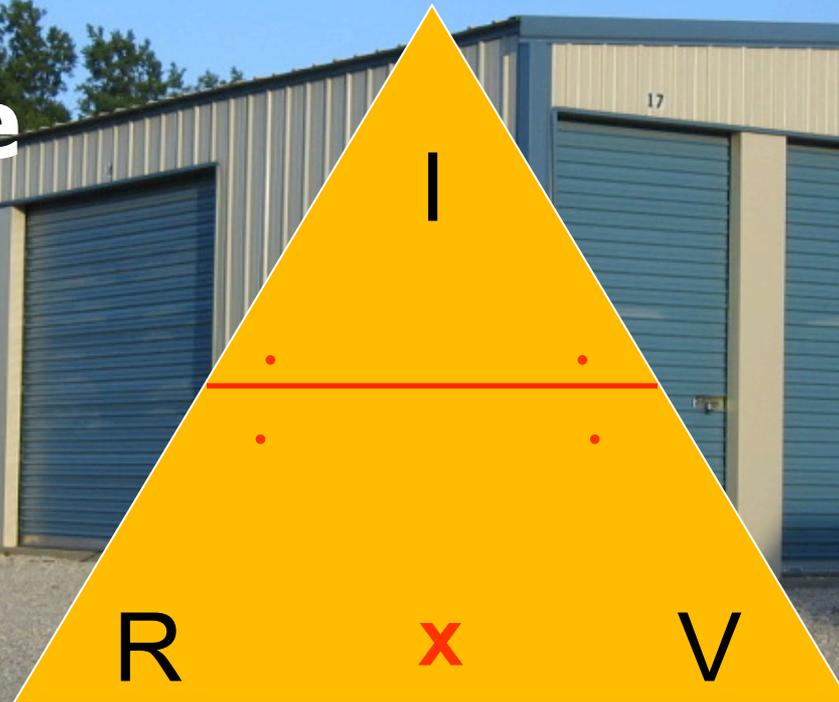
“IRV”

Income Approach

I = Income

R = Rate

V = Value



$$V = I \div R$$

$$R = I \div V$$

$$I = R \times V$$

Income Approach

The income is the amount of money received by the owner in the form of rents and other income.

The rate reflects both the return **ON** and the return **OF** the investment

Both annual figures

Income Approach

Depends on the availability of rental income and expense data for the **income model**

Depends on the financial or sale data for the **rate component**

Clicker Question

Income Approach

What is the value of a property that rents for \$1,400 per month and the appropriate capitalization rate is 12%.

(assume \$1,400 is net rent per month)

Income Approach

A. \$140,000

B. \$14,000

C. \$168,000

D. None of the above

Income Approach

A. \$140,000

Income Approach

Annual Rent $1400 \times 12 = \$16,800$

$Value = I \div R$

$Value = \$16,800 \div .12$
 $= \$140,000$

Data Collection

this afternoon session

Neighborhood Analysis

A study of the relevant forces that influence property values within the boundaries of a homogeneous area.

Neighborhood Analysis

- A Neighborhood is the immediate environment of the subject property
- A grouping of parcels all influenced by factors and forces that have a direct and immediate effect on value

What defines a neighborhood?

Physical barriers; railroads, traffic arteries, hills, ravines, swamps

Changes in the income levels of occupants

Changes in the value range of improvements; such as from more expensive homes to less expensive

Changes in land use; residential to commercial, changes in zoning or other restrictions

What are the neighborhood life stages?

Development a period of growth and acceptance

Equilibrium a period of relative stability

Decline a period of declining demand and disintegration

Revitalization a period of renewed favor

Neighborhood Data

Form

Neighborhood Data

NEIGHBORHOOD DATA FORM

1 Boundaries:
 North _____ South _____
 East _____ West _____

2 Life Cycle: Development
 Equilibrium
 Decline
 Revitalization

3 Land Value Trend Upward
 Downward
 Stable
 Rate per Year _____

4 Economic Factors
 Zoning _____ Percent built up _____
 Price Range of Typical Properties From \$ _____ to \$ _____
 Predominate Type building _____ Typical Age _____
 Owner Occupancy _____ % Rental Occupancy _____ %
 Marketability Good Fair Poor

5 Utilities Electricity Sewer
 Gas Septic
 Water Sidewalk
 Water Well Street Surfacing
 Telephone Cable

6 Deed Restrictions Yes No
 Specify _____

7 Special Assessments

8 Tax Rate _____ Compared to competing neighborhoods
 High Low Same

9 Distance from Schools _____

10 Distance from Churches _____

11 Distance from Shopping _____

12 Public Transportation Yes No Type _____

13 Types of Services Offered in Neighborhood
 Police and Fire Protection Delivery Service
 Gargage Collection Other _____

14 Distance from Recreational and Cultural Areas _____

15 Special Traffic Problems _____

16 Hazards (airports, gas or oil storage, etc.) _____

17 Nuisances (noise, smoke, odors) _____

18 Social and Economic Background of Residents
 Typical Family Income \$ _____ to \$ _____
 Predominate Occupations of Residents _____
 Average Family Size _____

Clicker Question

Which statement is false?

- A. Market Price is the selling price of property regardless of conditions influencing the sale
- B. Market Value is based on the concept of a willing buyer and a willing seller both of whom is well informed and is not acting under pressure
- C. The terms Market Price and Market Value are synonymous

Which statement is false?

C. The terms Market Price and Market Value are synonymous

During which stage of the neighborhood's life cycle would you expect highest value and desirability?

A. Development

B. Equilibrium

C. Decline

D. Revitalization

During which stage of the neighborhood's life cycle would you expect highest value and desirability?

B. Equilibrium

RESIDENTIAL

REC#	USE CODE	ZONING	FRONTAGE	DEPTH	TOTAL # UNITS	TYPE	UNIT PRICE
1						FF	
2						S	
3						ST	
4						AC	
5						LT	

REC#	ADJ#	TYPE	CODE	ADJ.	AMT	/%	LAND NOTES	SITUS CODES					
LAND ADJUSTMENT/DESCRIPTIVE CODES (MAX. 4 ADJ. PER LAND LINE) NOTE: IF NO ADJUSTMENTS ARE TO BE MADE FOR A CATEGORY, THEN ENTER CODES INTO NOTE FIELD FOR THAT CATEGORY								TOPO-A	SHAPE-B	UTILITIES-C	DEPTH-D		
								1. LOW 2. ROLLING 3. HILLY 4. LEVEL 5. RUGGED 6. FLOOD	1. TYPICAL 2. IRREGULAR 3. SHALLOW 4. NARROW 5. OVERSIZE 6. ACREAGE	1. ALL PUBLIC 2. GAS 3. ELECTRIC 4. WATER 5. SEWER 6. SEPTIC 7. NONE	1. 100' 2. 125' 3. 132' 4. 140' 5. 150'		

REC#	MISCELLANEOUS NOTES	LOCATION-E	DRIVEWAY-F	STREET-G	VIEW-H
		1. DEAD END 2. CUL DE SAC 3. INTERIOR 4. CORNER 5. RURAL 6. WATERFRONT	1. NONE 2. DIRT 3. GRAVEL 4. CONCRETE 5. BLACKTOP	1. DIRT 2. GRAVEL 3. BLACKTOP 4. CONCRETE 5. NONE	1. FAIR 2. AVERAGE 3. ABOVE AVG. 4. SCENIC

SALES INFORMATION									
REC#	BOOK	PAGE	MO.	DAY	YR.	INSTR.	Q/U	V/I	PRICE

MISCELLANEOUS IMPROVEMENTS & OUTBUILDINGS										YEAR	DEPR	DEPR.
REC#	BLDG.#	CODE	DESCRIPTION	GRADE	LENGTH	WIDTH	NUMBER OF UNITS	UNIT PRICE	BUILT	TABLE	%	GOOD
1												
2												
3												
4												
5												
6												

Land Valuation



Land Valuation

Land vs Site

Land refers to the physical aspect of the solid surface of the earth and is often referred to as *“raw land”*

Land Valuation

Land vs Site

Site refers to the land which has been changed in such a way as to make it ready for an intended purpose. A site is prepared by adding such things as gas, electricity, water, telephone, sewer or septic to the raw land.

LAND VALUATION

- ✘ Land may be classified as:
 - + Residential
 - + Commercial/Industrial
 - + Agricultural
- ✘ Land is the non-wasting portion of the real estate
- ✘ Improvements are the wasting portion subject to various forms of depreciation

INTRODUCTION

- ✘ Land and improvements are typically valued separately allowing for independent study of:
 - + Trends
 - + Factors
- ✘ Oklahoma statutes require land and improvements to be valued separately

INTRODUCTION

- ✘ Land is valued as though vacant, unimproved, and available for development to its highest and best use or last classified use.

Land valuation (3 Steps)

1. Identify the property:

- a) Size
- b) Location

2. Site analysis of the subject property:

- a) Study of trends and factors influencing value
- b) Collection of site-specific data

3. Land Valuation Methods:

- a) Direct Sales Comparison
- b) Allocation
- c) Abstraction

IDENTIFY THE PROPERTY (STEP 1)

- × **Size** – The area of the parcel:
 - + Square Feet
 - + Acres
- × **Location** – Where the property is located
 - + Single most important factor in establishing property value

SITE ANALYSIS (STEP 2)

✘ Trends and factors:

- + Land classification
- + Highest and best use
- + Environmental (physical), economic, governmental, and social factors
- + Development of regional, city, and neighborhood data

SITE ANALYSIS (STEP 2)

✘ Site-specific data:

- + **Frontage** – The measured distance along which a property abuts a street or other public way (expressed in front feet).
- + **Width** – Usually measured along the front of a parcel
- + **Depth** – The distance from the front to the rear line of a parcel

SITE ANALYSIS (STEP 2)

✘ Site-specific data:

- + Off-Site Improvements – Streets (including width), sidewalks, street lighting, traffic patterns, and available of utilities.
- + Zoning – Ordinances that describe exactly what uses are permitted on the site.

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

- A. Gather sales information
- B. Verify the sales information
- C. Select appropriate units of comparison
- D. Make adjustments to sold parcels (match subject)
- E. Determine the value of subject property

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

A. Gather Sales Information (types of information):

- ✘ Names of buyer and seller
- ✘ Sale date
- ✘ Sales price
- ✘ Description and location
- ✘ Financing
- ✘ Conditions of sale (such as personal property)

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

A. Gather Sales Information (sources of information):

- ✘ County Assessor's office
- ✘ Recorded deeds
- ✘ Multiple Listing Service
- ✘ Brokers and appraisers
- ✘ Attorneys and bankers

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

A. Research Sales Information (sales file of information):

- ✘ Build sales file that contains all information collected and gathered

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

B. Verify Sales Information:

- ✘ Sales questionnaire
- ✘ Telephone confirmation
- ✘ Personal interview

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

c. Select appropriate units of comparison(5 types):

✘ Front foot

✘ Square foot

✘ Acre

✘ Site (lot)

✘ Units buildable

+ Formula: Sales Price ÷ Unit of Comparison = Unit Value

Example: \$100,000 ÷ 250 FF = \$400 per front foot

Example: \$100,000 ÷ 2,000 sq.ft = \$50.00 per Sq. Ft

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

- D. Make adjustments to sold parcels (match subject):
 - ✘ Financing terms (not typical)
 - ✘ Conditions of sale (personal property)
 - ✘ Time of sale (old sales)
 - ✘ Location (physical location of property)
 - ✘ Physical characteristics (street improvements, lot size)

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

Example - Adjustments of comparable sale

Sales Price	Time	Time-adj. Sales Price	Street Improvements	View	Indicated value of subject
\$40,000	+\$4,000	\$44,000	-\$4,400	+\$2,200	\$41,800

LAND VALUATION METHODS (STEP 3)

✘ Direct Sales Comparison Method:

Example - Adjustments of comparable sale

Sales Price	Time	Time-adj. Sales Price	Street Improvements	View	Composite Factor	Indicated value of subject
\$30,000	+10%	\$33,000	-10%+	+5%	(-5%)	\$31,350

Sales price \times time adj. = time adjusted sale price

$$\$30,000 \times 10\% = \$3,000$$

$$\$30,000 + \$3,000 = \$33,000$$

Time adj. sale price \times composite factor = Indicated value of subject

$$\$33,000 \times (-5\%) = \$1,650$$

$$\$33,000 - \$1,650 = \$31,350$$

LAND VALUATION METHODS (STEP 3)

- ✘ Direct Sales Comparison Method:
 - E. Determine the value of subject property:

WHAT IF YOU DON'T HAVE ANY VACANT LAND SALES?



LAND VALUATION METHODS (ALTERNATIVE)

✘ Allocation Method:

- + No vacant land sales

- + Establish proper ratios:

 - ✘ Site values in previous years

 - ✘ Land-to- building ratios in similar neighborhoods

 - ✘ Analysis of new construction on similar sites

Allocation Method

Based on the Principle of Balance

Land should have a logical value relationship to total property value

A portion of the total property value may be assigned to Land

Typical ratios are established from improved property sales

Allocation Method

To establish proper ratios, consider the following:

Site value in previous years

Land-to-Improvement Ratios of similar neighborhoods

Analysis of new construction on similar sites

Allocation Method

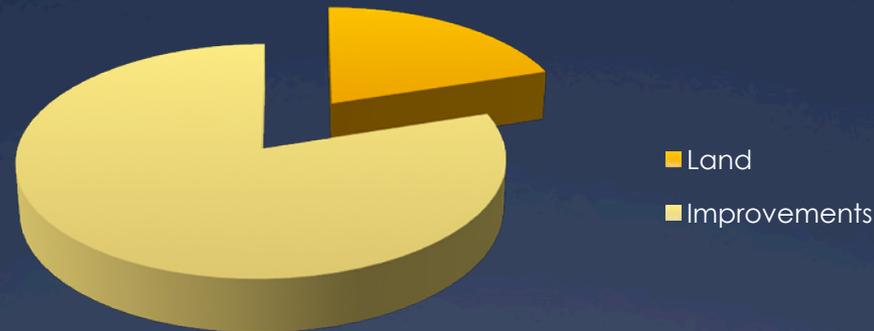
Assume land represents 20% of the total property value in a given area

For a \$100,000 property, land portion of the value would be \$20,000.

$$(100,000 \times .20 = \$20,000)$$

Allocation Method

The “Pie” is divided into 5 parts
($100,000 \div 20,000 = 5$)



The Allocation (Ratio) would be: 1 : 4
(one part land; 4 parts improvements) $1+4=5$

LAND VALUATION METHODS (ALTERNATIVE)

✘ Abstraction Method:

- + No vacant land sales

- + Employs elements of the cost approach:

Cost Approach (RCNLD + Land = Market Value)

Sales Price	\$100,000
Less improvement Value	<u>– \$75,000</u>
Indicated Site Value	\$25,000

Abstraction Method

Sale Price		\$120,000
RCN	\$150,000	
Accrued Deprec	<u>\$54,000</u>	
Value of Improvements		<u>\$96,000</u>
Indicated Site Value		\$24,000

Abstraction Method

Sale	Sale Price	RCN	Accrued Deprec	Imps Value	Site Value
1	\$180,000	\$160,000	\$25,000	\$135,000	\$45,000
2	\$168,000	\$150,000	\$24,000	\$126,000	\$42,000
3	\$174,000	\$154,000	\$24,000	\$130,500	\$43,500

Abstraction Method

Indicated Range of Site Value
\$42,000 - \$45,000

\$42,000

\$43,500 **Median**

\$45,000



What would you do?

The neighborhood you are appraising does not have any vacant land, therefore no vacant land sales and no current sales of improved properties.

A newer neighborhood, close by with similar type and size houses does have a few current improved property sales.

What would you do?

- A. Look up the cost of land in the land book.
- B. Call a fee appraiser and ask him what he thinks the land is worth.
- C. Use the Abstraction Method to determine what land is worth in both neighborhoods
- D. Use whatever CAMA says the land is worth and call it good.

What would you do?

- C. Use the *Abstraction Method* to determine what land is worth in both neighborhoods

Abstraction

0000-19-021-01E-1-023-00

Page 1 of 1

Req By:
PIERCE JAMES D
22384 PRIVATE ROAD 136

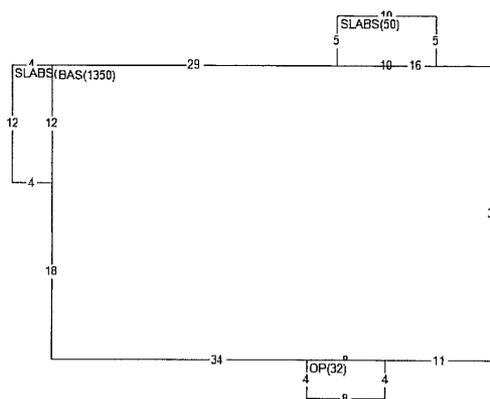
05/23/11 12:34:37 STATE OF OKLAHOMA CURRENT YE

PT W/2 NE/4
1E WD 4/8/11

ADD MISC #5 DETACHED CARPORT

BLDG # 1
Stories/Style 1 One Story
Occupancy 1 Single Fami
Design 0001 TRADITIONAL
Quality 05 Class C FA
Roof Type 01 GABLE
Roof Material 1 COMP SHG CL
Exterior Wall-1 1 PLY/HBD CLS
Exterior Wall-2
Foundation 1 "C" SLAB
Interior Fin 3 C AVERAGE
Floor Cover 3 "C" AVERAGE
No. Bedrooms 003
No. Baths 1
Total Rooms 005
Heating 1 FORCED AIR
Air Condition 1 FORCED AIR
Fireplace #1
Fireplace #2
Primary Garage
Primary Porch 3 OpnPorch Cl
Basement
Actual Year Blt 2006
Year Remodeled
Eff. Year Built
Condition 3 AVERAGE
Normal Depr Tbl CA Class C AVG
Functional Obs.
Economic Obs.
Observed Depr.
Obsvd Depr Code
RENT
Cnty Adj. Fact. 112 112%

OK
Site Address: 022384 PRIVATE ROAD 136



Land Value 8,540
Misc Value 5,583
Bldg Value 104,412
Total Value 118,535
Value By CAMA

Effective Area 1,350
Points 0.0000
Bldg Rate 80.56
RCN 108,762
Pct Good 0.9600
OBSOL 0.0000
Building Value 104,412

BOOK	PAGE	DATE	QS	SALE PRICE
691	849	0411	Q	126,000
652	928	0708	Q	120,000
650	131	0108	04	

PERMIT NO TYPE DATE AMOUNT

Appraiser HC4 NONE
Appr Date
Use Code 0002 RURAL RESIDENT
NBHD 1.00 SE COUNTY
L100 M100 B140

AREA	FLAT	EFF%	E/AREA	ACT%	A/AREA	EA/AA	HEATED
BAS	1350	1.00	1350	1.00	1350	1350	1350
OP	32	1.00	32	1.00	32	32	
SLABS	98	1.00	98	1.00	98	98	

History Values
Tax Year Total Appraised Value
05 2,751

MISC	BLDG	CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYE	DT	PCT	ADJUSTMENT	VALUE
	1	1	SLABC	5.00	10.00	50.00	4.25	2006	CA	96.00	1.00	204
	2	1	SLABC	12.00	4.00	48.00	4.28	2006	CA	96.00	1.00	197
	3	1	SHW	10.00	12.00	120.00	10.00	2007	30	93.00	1.00	1,116
	4	1	SHW	12.00	30.00	360.00	10.00	2007	30	93.00	1.00	3,348
	5	1	DETACHED CARPORT	18.00	21.00	378.00	2.00	2008	30	95.00	1.00	718
	6	1	EXEMPT CELLAR	.00	.00	1.00	.00	2000	50	93.00	1.00	
LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	----- ADJUSTMENT CODE/FACTOR -----					VALUE
1	211E	21N 1E RESIDENTI		4.27	AC	2000.00	.00	.00	.00	.00	.00	8,540

Abstraction

Land Value	8,540			
Misc Value	5,583			
Bldg Value	104,412			
Total Value	118,535			
Value By	CAMA			
Effective Area	1,350			
Points	0.0000			
Bldg Rate	80.56			
RCN	108,762			
Pct Good	0.9600			
OBSOL	0.0000			
Building Value	104,412			
BOOK	PAGE	DATE	QS	SALE PRICE
691	849	0411	Q	126,000
652	928	0708	Q	120,000
650	131	0108	04	
PERMIT NO	TYPE	DATE		AMOUNT

Sale \$126,000

Minus Imps \$109,995

Land Value \$16,005

CAMA Land Value

\$8,540

$$\text{Total Value} \div \text{Sale} = \%$$

$$\$118,535 \div \$126,000 = 94\%$$

Abstraction

Based on this one Sale

What do we do now?

A. Override CAMA to hit sale price.

B. Adjust Quality Grade of Improvements to hit sale price

C. Use a land multiplier

D. Adjust land value for the NBHD to reflect market value

D. Adjust land value for the NBHD to reflect market value

How do we do that?

Indicated Land Value from Sale \$16,009

CAMA Land Value \$ 8,540

$$16,009 \div 8,540 = 1.87$$

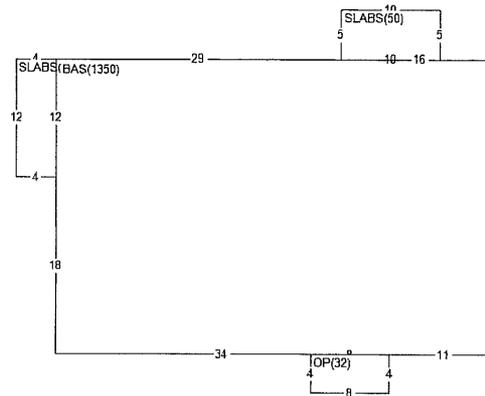
**Land sold for 87% more than we
have it valued**

PT W/2 NE/4
1E WD 4/8/11

ADD MISC #5 DETACHED CARPORT

BLDG # 1
Stories/Style 1 One Story
Occupancy 1 Single Fami
Design 0001 TRADITIONAL
Quality 05 Class C FA
Roof Type 01 GABLE
Roof Material 1 COMP SHG CL
Exterior Wall-1 1 PLY/HBD CLS
Exterior Wall-2
Foundation 1 "C" SLAB
Interior Fin 3 C AVERAGE
Floor Cover 3 "C" AVERAGE
No. Bedrooms 003
No. Baths 1
Total Rooms 005
Heating 1 FORCED AIR
Air Condition 1 FORCED AIR
Fireplace #1
Fireplace #2
Primary Garage
Primary Porch 3 OpnPorch Cl
Basement
Actual Year Blt 2006
Year Remodeled
Eff. Year Built
Condition 3 AVERAGE
Normal Depr Tbl CA Class C AVG
Functional Obs.
Economic Obs.
Observed Depr.
Obsvd Depr Code
RENT
Cnty Adj. Fact. 112 112%

Site Address: 022384 PRIVATE ROAD 136



Land Value 8,540
Misc Value 5,583
Bldg Value 104,412
Total Value 118,535
Value By CAMA

Effective Area 1,350
Points 0.0000
Bldg Rate 80.56
RCN 108,762
Pct Good 0.9600
OBSOL 0.0000
Building Value 104,412

BOOK	PAGE	DATE	QS	SALE PRICE
691	849	0411	Q	126,000
652	928	0708	Q	120,000
650	131	0108	04	

PERMIT NO TYPE DATE AMOUNT

Appraiser HC4 NONE
Appr Date
Use Code 0002 RURAL RESIDENT
NBHD 1.00 SE COUNTY
L100 M100 B140

AREA	FLAT	EFF%	E/AREA	ACT%	A/AREA	EA/AA	HEATED
BAS	1350	1.00	1350	1.00	1350	1350	1350
OP	32	1.00	32	1.00	32	32	32
SLABS	98	1.00	98	1.00	98	98	98

History Values

\$2,000 per acre x 1.87 = \$3,750 per acre

MISC	BLDG	CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYE DT	PCT	ADJUSTMENT	VALUE	
1	1	SLABC	Slab Class C	5.00	10.00	50.00	4.25	2006	CA	96.00	1.00	204
2	1	SLABC	Slab Class C	12.00	4.00	48.00	4.28	2006	CA	96.00	1.00	197
3	1	SHW	Shed, Wood	10.00	12.00	120.00	10.00	2007	30	93.00	1.00	1,116
4	1	SHW	Shed, Wood	12.00	12.00	360.00	10.00	2007	30	93.00	1.00	3,348
5	1		DETACHED CARPORT	18.00	21.00	378.00	2.00	2008	30	95.00	1.00	718
6	1		EXEMPT CELLAR	.00	.00	1.00	.00	2000	50	93.00	1.00	
LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	ADJUSTMENT	CODE	FACTOR		VALUE	
1	211E	21N 1E RESIDENTI		4.27	AC	2000.00	.00	.00	.00	.00	8,540	

4.27 ac x \$3,750 = \$16,013

Scenario

A tract sells with an old house or building and the improvement is demolished and replaced with a new improvement.

How should you value the land?

How should you value the land?

- A. Just for the selling price
- B. Whatever value CAMA has on other land in the area
- C. Look it up in the Land Book
- D. Consider the price of the land but also include demo costs, removal, and site preparation.

How should you value the land?

- D. Consider the price of the land but also include demo costs, removal, and site preparation.

Scenario

A tract of land in a flood plain was purchased at a price you think is well below the typical market value for land in the area and not in a flood plain.

How would you value this tract?

How would you value this tract?

- A. Look it up in the Land Book
- B. Call FSA agency and ask them**
- C. Consider the selling price but also include the cost of “cut and fill” and other miscellaneous costs
- D. Never consider include the cost of “cut and fill” and other miscellaneous costs**

How would you value this tract?

- C. Consider the selling price but also include the cost of “cut and fill” and other miscellaneous costs

Scenario

Land in “transition” is an area where the use is changing due to revitalization, renewal and modernization.

(Bricktown, Riverwalk,

City Limits expanded to include a new subdivision,

Residential properties changing to commercial due to commercial encroachment)

How would you value land in transition?

- A. Value the land based on the previous use
- B. Value the land based on the new use
- C. Classify it as AG and give em a brake
- D. None of the above

How would you value land in transition?

B. Value the land based on the new use

Scenario

You are developing values for vacant unplatted rural residential tracts of 2.5 to 10 acre tracts.

Buyers are installing their own water wells, septic systems, driveways, in some cases electric service, telephone service and gas or propane

How would you value these rural residential tracts?

- A. Value all tracts are the same rate.
- B. Put em on for sale price
- C. If the selling price is market value, then add to it the extra costs of developing the tract
- D. Never add in extras over what the indicated value of the “doc stamps”

How would you value these rural residential tracts?

- C. If the selling price is market value, then add to it the extra costs of developing the tract

Scenario

Land values have increased in the last several years just as the value of improvements

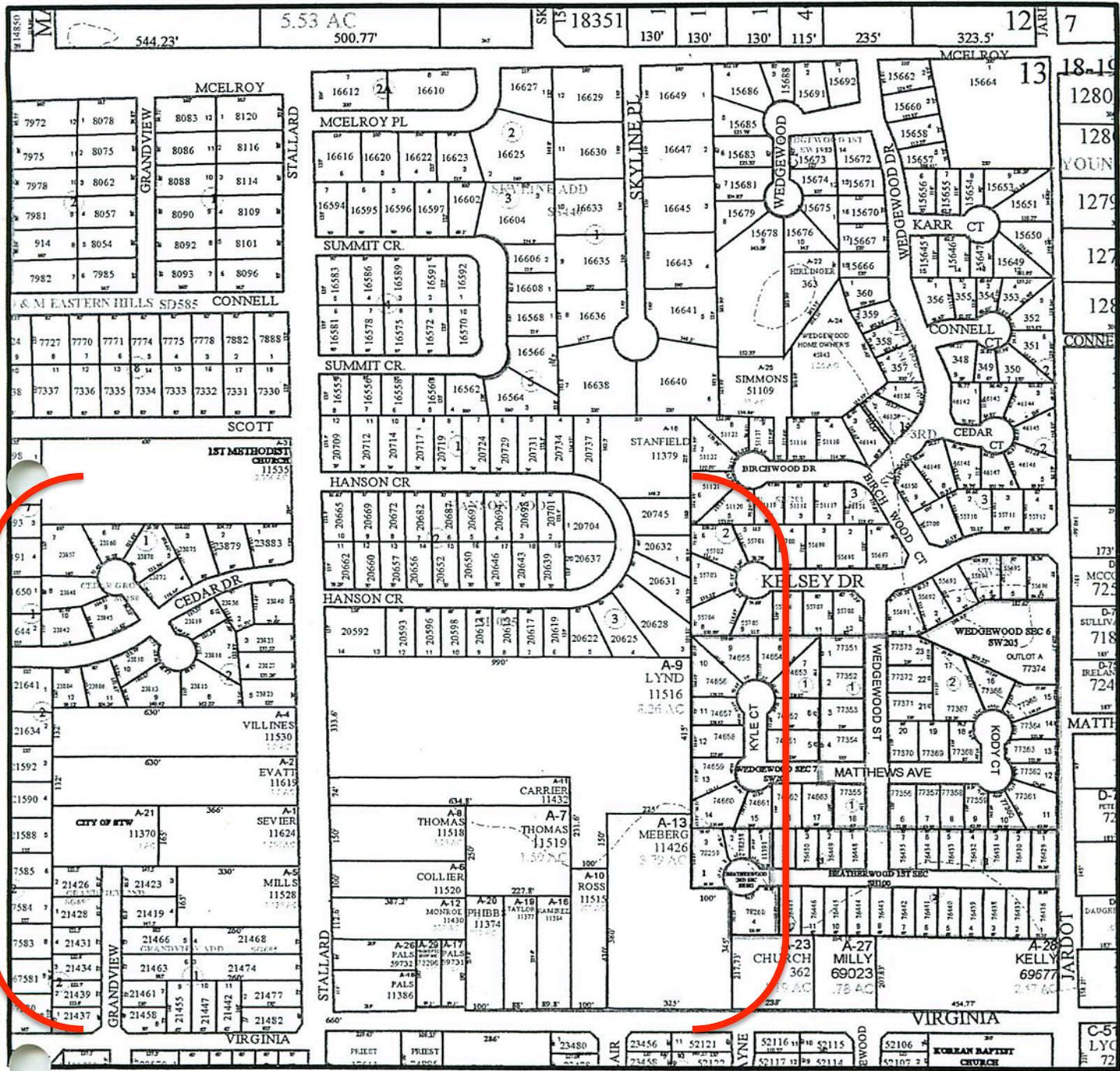
Not adjusting the value of land in the neighborhood to reflect market value will:

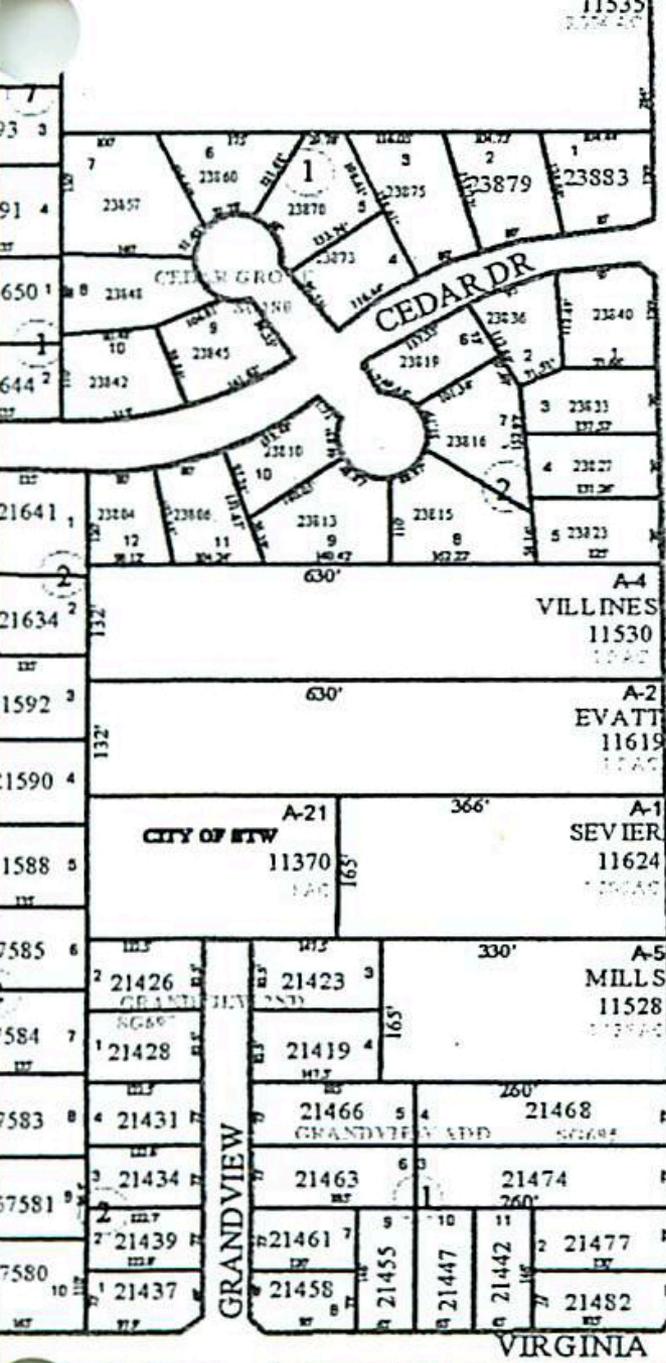
Not adjusting the value of land in the neighborhood to reflect market value will:

- A. Cause the value by CAMA to be too high**
- B. Cause the NBHD multiplier to decrease to reflect current market values**
- C. Cause improvement values to increase to compensate for low land values**
- D. None of the above**

Not adjusting the value of land in the neighborhoods will:

C. Cause improvement values to increase to compensate for low land values





Units of Comparison

How the buyer and seller trades an asset for cash

Is how we want to appraise the asset

Land Units of Comparison

Per Site

Per Acre

Per Front Foot

Per Square Foot

Per Buildable Unit

Land Valuation



**2011 CONFERENCE
MAPPING
SESSIONS**

Advanced ArcGIS – Data Mining

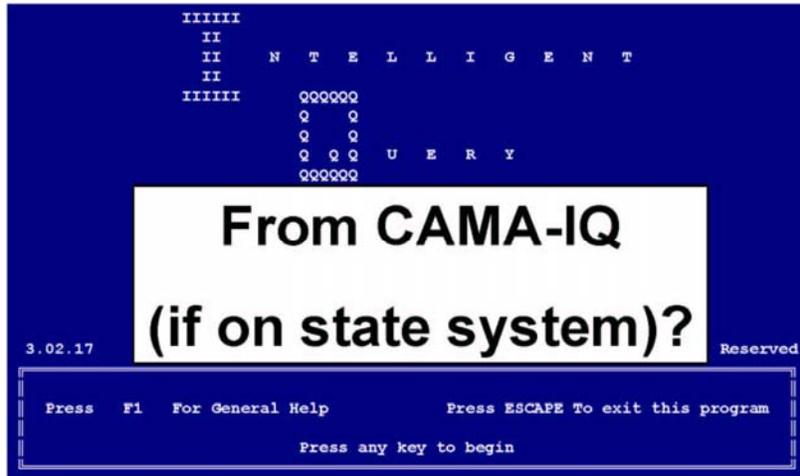
2011 Assessors' Educational Conference

Presenter: Troy Frazier, OTC

First question: what data do you want to use and where will it come from?

**From AA
(if on state system)?**

Record Type	Parcel Number	Owner Name	Parcel Number	Owner #	HSD	DHD	DV2	Land Acrd	Imp	Ass
R	309	101 BAR		8	00					
R	101	RANCH OLD TIMERS ASSOC(3000-12-024-01E-4-003-00	10 00)	10	00				61	

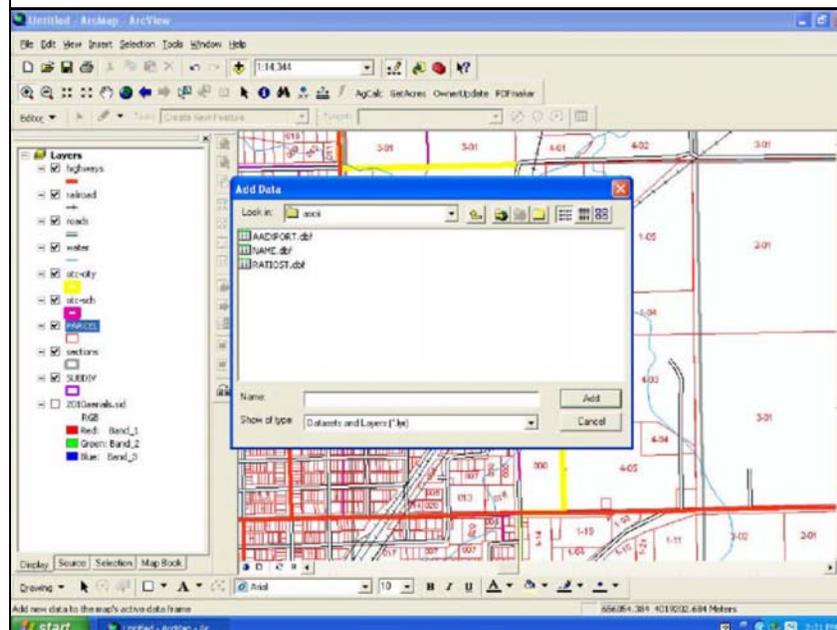


ArcGIS can use data from Access, Excel, dbf, and text files. However, I prefer to use dbf files.

AA produces at least three different dbf files. It produces the ratio.st.dbf file that the OTC uses for ratio studies. It also produces name.dbf and aexport.dbf. Each of these three files contain various data fields for each real property account in AA.

CAMA – IQ can produce any combination of property record data as a dbf file. However, many people have forgotten how to create export files with IQ.

For this exercise, we will use the “canned” dbf exports from the state AA package.



Untitled - ArcMap - ArcView

Attributes of AAXPORT

OID	ADDR	TOWNSHIP	RANGE	SECT	DIRSECT	PARNUM	PROPSPL	FULLPID	PERCENT
0	0.000	020	01E	01	1	001	00	0000-01-020-01E-1-001-00	0000000100100100
1	0.000	020	01E	01	2	001	00	0000-01-020-01E-2-001-00	0000000100100100
2	0.000	020	01E	01	3	001	00	0000-01-020-01E-3-001-00	0000000100100100
3	0.000	020	01E	01	3	002	00	0000-01-020-01E-3-002-00	0000000100100100
4	0.000	020	01E	01	3	003	00	0000-01-020-01E-3-003-00	0000000100100100
5	0.000	020	01E	01	3	004	00	0000-01-020-01E-3-004-00	0000000100100100
6	0.000	020	01E	01	4	001	00	0000-01-020-01E-4-001-00	0000000100100100
7	0.000	020	01E	02	1	001	00	0000-02-020-01E-1-001-00	0000000100100100
8	0.000	020	01E	02	2	001	00	0000-02-020-01E-2-001-00	0000000100100100
9	0.000	020	01E	02	3	001	00	0000-02-020-01E-3-001-00	0000000100100100
10	0.000	020	01E	02	4	001	00	0000-02-020-01E-4-001-00	0000000100100100
11	0.000	020	01E	02	4	002	00	0000-02-020-01E-4-002-00	0000000100100100
12	0.000	020	01E	02	1	001	00	0000-02-020-01E-1-001-00	0000000100100100
13	0.000	020	01E	02	1	002	00	0000-02-020-01E-1-002-00	0000000100100100
14	0.000	020	01E	02	2	001	00	0000-02-020-01E-2-001-00	0000000100100100
15	0.000	020	01E	02	3	001	00	0000-02-020-01E-3-001-00	0000000100100100
16	0.000	020	01E	02	4	001	00	0000-02-020-01E-4-001-00	0000000100100100
17	0.000	020	01E	02	3	002	00	0000-02-020-01E-3-002-00	0000000100100100
18	0.000	020	01E	02	4	001	00	0000-02-020-01E-4-001-00	0000000100100100
19	0.000	020	01E	04	1	001	00	0000-04-020-01E-1-001-00	0000000100100100
20	0.000	020	01E	04	2	001	01	0000-04-020-01E-2-001-01	0000000100100100
21	0.000	020	01E	04	2	002	00	0000-04-020-01E-2-002-00	0000000100100100
22	0.000	020	01E	04	2	002	00	0000-04-020-01E-2-002-00	0000000100100100
23	0.000	020	01E	04	3	001	00	0000-04-020-01E-3-001-00	0000000100100100
24	0.000	020	01E	04	4	001	00	0000-04-020-01E-4-001-00	0000000100100100
25	0.000	020	01E	06	1	001	00	0000-06-020-01E-1-001-00	0000000100100100
26	0.000	020	01E	06	2	001	00	0000-06-020-01E-2-001-00	0000000100100100
27	0.000	020	01E	06	3	001	00	0000-06-020-01E-3-001-00	0000000100100100
28	0.000	020	01E	06	3	002	00	0000-06-020-01E-3-002-00	0000000100100100
29	0.000	020	01E	06	4	001	00	0000-06-020-01E-4-001-00	0000000100100100
30	0.000	020	01E	06	4	002	00	0000-06-020-01E-4-002-00	0000000100100100
31	0.000	020	01E	06	4	003	00	0000-06-020-01E-4-003-00	0000000100100100
32	0.000	020	01E	06	1	002	00	0000-06-020-01E-1-002-00	0000000100100100
33	0.000	020	01E	06	1	003	00	0000-06-020-01E-1-003-00	0000000100100100
34	0.000	020	01E	06	1	004	00	0000-06-020-01E-1-004-00	0000000100100100

Record: 14 | 1 | 1 | Show All | Selected | Records (0 out of 10214 Selected) | Colors

Untitled - ArcMap - ArcView

Layers Properties

General | Search | Selection | Display | Symbology | Fields | Definition Query | Labels | Join & Related

Show: Features

Draw categories using unique values of one field.

Value Field: PARID

Color Ramp: [Color Ramp]

Other values: [Count]

OK | Cancel | Apply

Untitled - ArcMap - ArcView

Layers Properties

General | Search | Selection | Display | Symbology | Fields | Definition Query | Labels | Join & Related

Show: Features

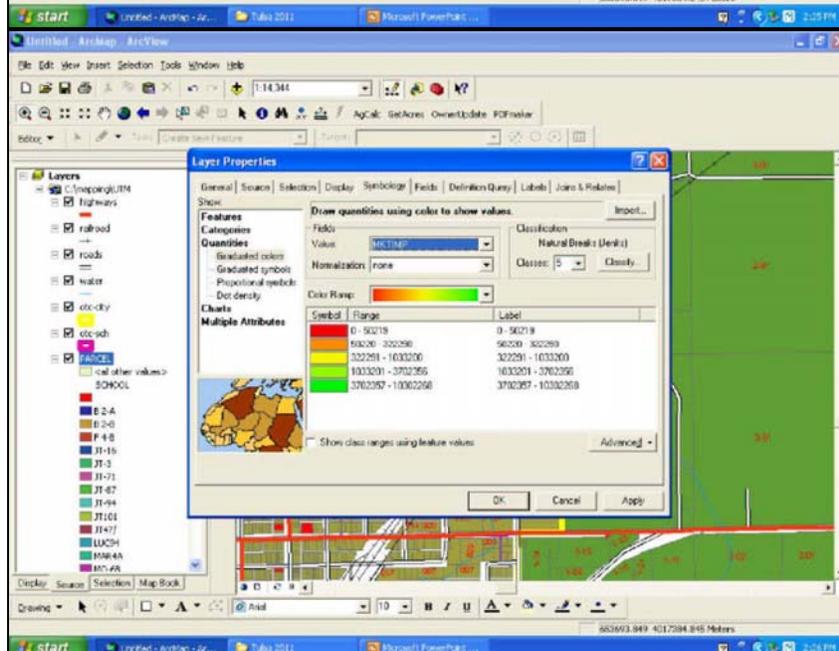
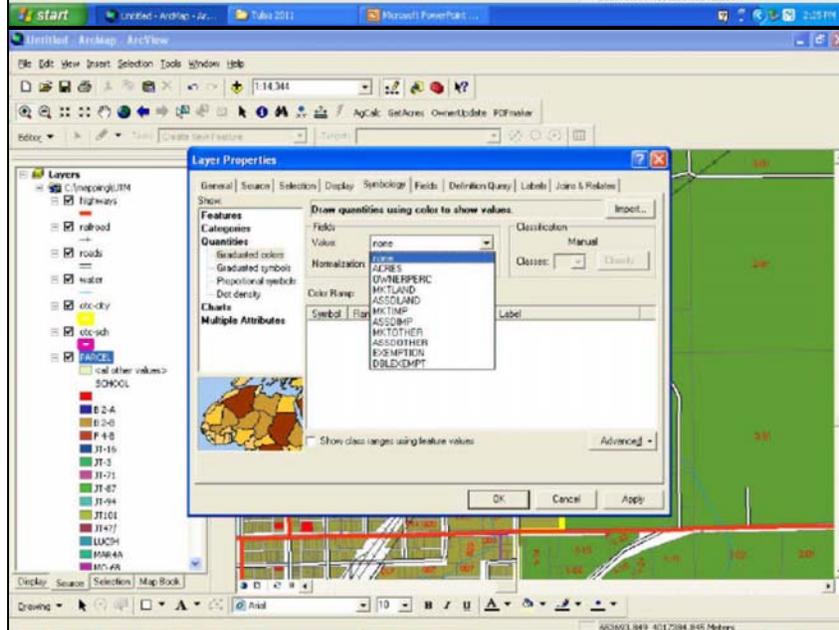
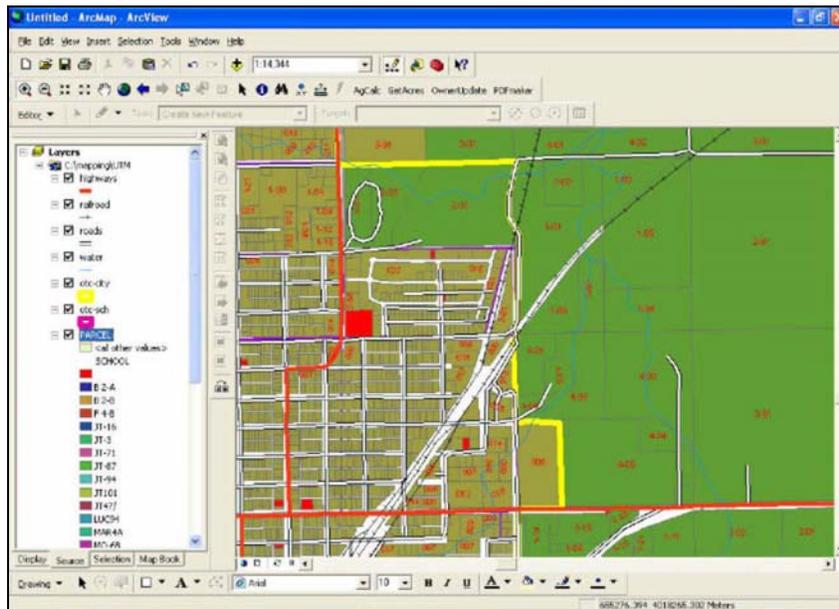
Draw categories using unique values of one field.

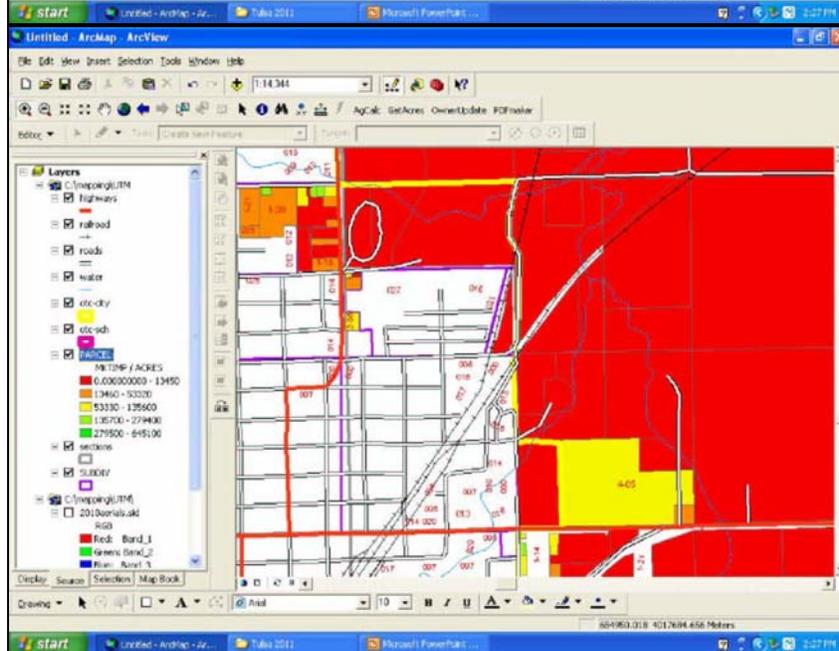
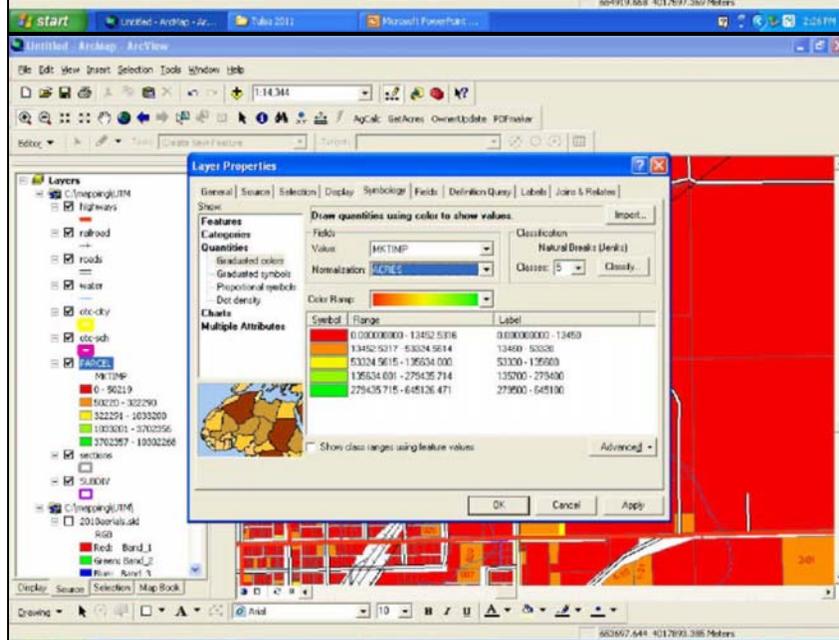
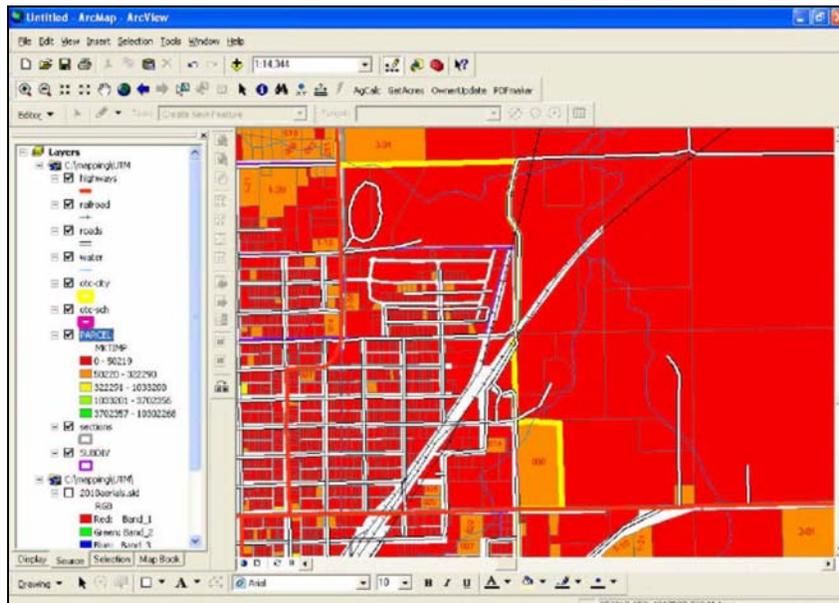
Value Field: SCHOOL

Color Ramp: [Color Ramp]

Symbol	Value	Label	Count
[Symbol]	all other values	all other values	0
[Symbol]	<Heading>	SCHOOL	10069
[Symbol]	0 2A	0 2A	254
[Symbol]	0 2B	0 2B	715
[Symbol]	F 4.0	F 4.0	1795
[Symbol]	JT-16	JT-16	26
[Symbol]	JT-3	JT-3	249
[Symbol]	JT-71	JT-71	26
[Symbol]	JT-87	JT-87	61
[Symbol]	JT-94	JT-94	94

OK | Cancel | Apply





Various Federal Websites of Interest to Assessor Mapping

2011 Assessors' Educational Conference

Presenter: Troy Frazier, OTC

The screenshot shows a web browser displaying the US Bureau of Land Management website. The page features the BLM logo and the text "US Bureau of Land Management - Scanned Government Surveys - http://www.glorerecords.blm.gov". Below this, there are sections for "Land Patents", "Survey Plats and Field Notes", and "Land Status Records". The browser's address bar shows "http://www.glorerecords.blm.gov".

U.S. DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT

US Bureau of Land Management

The Official Federal Land Records Site

- Scanned Government Surveys -

<http://www.glorerecords.blm.gov>

Land Patents Survey Plats and Field Notes Land Status Records

Federal Land Patents offer researchers a source of information on the initial transfer of land titles from the Federal government to individuals. In addition to verifying title transfer, this information will allow the researcher to associate an individual (Patentee, Assignee, Warrantee, Widow, or Heir) with a specific location (Legal Land Description) and time (Issue Date). We have a variety of Land Patents on our site. [Learn more.](#)

Survey plats are part of the official record of a cadastral survey. Surveying is the art and science of measuring the land to locate the limits of an owner's interest therein. A cadastral survey is a survey which creates, marks, defines, retraces or re-establishes the boundaries and subdivisions of Federal Lands of the United States. The survey plat is the graphic drawing of the boundaries involved with a particular survey project, and contains

Home - BLM GLO Records - Microsoft Internet Explorer provided by Oklahoma Tax Commission

U.S. DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT

General Land Office Records

Search Documents Reference Center Support

The Official Federal Land Records Site

Welcome to the Bureau of Land Management (BLM), General Land Office (GLO) Records Automation web site. We provide live access to Federal land conveyance records for the Public Land States, including image access to more than five million Federal land title records issued between 1820 and the present. We also have images related to survey plats and field notes, dating back to 1810. Due to organization of documents in the GLO collection, this site does not currently contain every Federal title record issued for the Public Land States.

Latest News and Updates

Land Patents Survey Plats and Field Notes Land Status Records

Federal Land Patents offer researchers a source of information on the initial transfer of land titles from the Federal government to individuals. In addition to verifying title transfer, this information will allow the researcher to associate an individual (Patentee, Assignee, Warrantee, Widow, or Heir) with a specific location (Legal Land Description) and time (Issue Date). We have a variety of Land Patents on our site. [Learn more.](#)

Survey plats are part of the official record of a cadastral survey. Surveying is the art and science of measuring the land to locate the limits of an owner's interest therein. A cadastral survey is a survey which creates, marks, defines, retraces or re-establishes the boundaries and subdivisions of Federal Lands of the United States. The survey plat is the graphic drawing of the boundaries involved with a particular survey project, and contains

SEARCH BY STATE
ALASKA
ARIZONA
CALIFORNIA
IDAHO
KANSAS
MISSOURI
NEBRASKA
NEVADA
NEW MEXICO
UTAH
WYOMING

Search - BLM GLO Records

U.S. DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT General Land Office Records

Search Documents Reference Center Support

Search Documents

Search Documents By Type Search Documents By Location Search Documents By Identifier

Patents Search

Surveys
 LSR

Location
 State: OKLAHOMA
 County: Noble

Land Description
 Township: / /
 Range: / /
 Meridian: Any Meridian

Miscellaneous
 Survey Type: Any Survey Type Contract/Group Nr: Survey Nr:
 Surveyor: Any Surveyor Approved Date: to

Search Surveys

Note: This site does not cover every state. We do have resource links, though, for most states.

Search Results - BLM GLO Records

U.S. DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT General Land Office Records

Search Documents Reference Center Support

Search Documents Results List

1 2 3 4 5

Survey	Approved / Accepted	State	Meridian	Top - Bot	Boundaries / Subdivisional	County	Field Notes
Original Surveys	1/4/1872	OK	Indian	020.0N - 001.0E	Subdivisional	Noble	00024
Original Surveys	1/30/1872	OK	Indian	021.0N - 001.0E	Subdivisional	Noble	00024
Original Surveys	2/30/1872	OK	Indian	022.0N - 001.0E	Subdivisional	Noble	00024
Original Surveys	3/30/1872	OK	Indian	023.0N - 001.0E	Subdivisional	Noble	00024
Original Surveys	3/30/1872	OK	Indian	024.0N - 001.0E	Subdivisional	Noble	00024
Decisions, Resurveys and Subdivisions of Sections	00/21/1975	OK	Indian	024.0N - 001.0E	Subdivisional	Noble	
Original Surveys	1/4/1872	OK	Indian	025.0N - 001.0E	VI	Noble	00022
Original Surveys	3/30/1872	OK	Indian	021.0N - 001.0E	VI	Noble	00022
Original Surveys	2/30/1872	OK	Indian	022.0N - 001.0E	VI	Noble	00022
Original Surveys	3/30/1872	OK	Indian	023.0N - 001.0E	VI	Noble	00022
Original Surveys	2/30/1872	OK	Indian	024.0N - 001.0E	VI	Noble	00022

GeoCommunicator

Department of the Interior Bureau of Land Management (BLM)

GeoCommunicator Home

US Bureau of Land Management

- Section/Quarter Section Grid -

<http://geocommunicator.gov/GeoComm>

GeoCommunicator Home

- Land Use Data from the BLM
- Full Section Geographic Accuracy
- Search to track more and more data
- GeoCommunicator Tools and Web Services

GeoCommunicator Home - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://www.geocommunicator.gov/GeoComet

File Edit View Favorites Tools Help

GeoCommunicator Home

GeoCommunicator

www.geocommunicator.gov

Department of the Interior - Bureau of Land Management (BLM)

GeoCommunicator Home

GeoCommunicator About What's New Interactive Maps Land Survey Info. Township GeoCoder Site Mapper Map & Data Services Metadata References Contact Us

System Requirements IE 6 or higher Unable popups Enable Scripting

GeoCommunicator is the publication site for data from the Bureau of Land Management.

2/24/11 - PUBLIC NOTICE:
Please read the **Site Alteration Notice** concerning major changes to GeoCommunicator and data availability.

[Download PLSS | Interactive Maps](#)

Use the quick links above or click on the Interactive Maps link on the left to get a list of the map viewers. See the About page for information on the data available through GeoCommunicator.

GeoCommunicator provides searching, accessing and dynamic mapping of the following BLM activities:

- Oil and Gas lease sale parcels
- BLM National Mine Land Inventory for BLM Coal and Non-coal Abandoned Mines
- BLM Lands and Administrative Areas
- BLM National Monuments, Conservation Areas, and Wilderness Areas
- BLM Range Allotments and Pastures
- BLM Wild Horse and Burro Herd Areas and Herd Management Areas

Other Products:

- Reference maps - topo, imagery, roads
- Links to Online Master Tide Plats
- Run LR2000 Geographic Reports
- Search by place name, lat/long, UTM, Township
- GeoCommunicator Tools and Web Services (web services can be used by developers in their own applications):
 - GeoCoder to convert latitude/longitude to T/R/S and vice-versa
 - Find LD: Find the geometry of a textual land description

Download PLSS - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://www.geocommunicator.gov/GeoMap/MapLSS.jsp

File Edit View Favorites Tools Help

Download PLSS

Land Survey Information System

State County <<< DOWNLOAD Layers Legend Quick Start

Reference

- PLSS
- Roads
- BLM Administration Areas
- Data Download Availability
 - BLM
 - Alternate Source
 - BLM Parcels
 - Surface Management Agency
- Base Maps
 - No Base Map
 - Topo Map NGS
 - World Street Map ESRI
 - Digital Ortho Imagery Color

Download PLSS - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://www.geocommunicator.gov/GeoMap/MapLSS.jsp

File Edit View Favorites Tools Help

Download PLSS

Land Survey Information System

State County <<< DOWNLOAD Layers Legend Quick Start

Counties

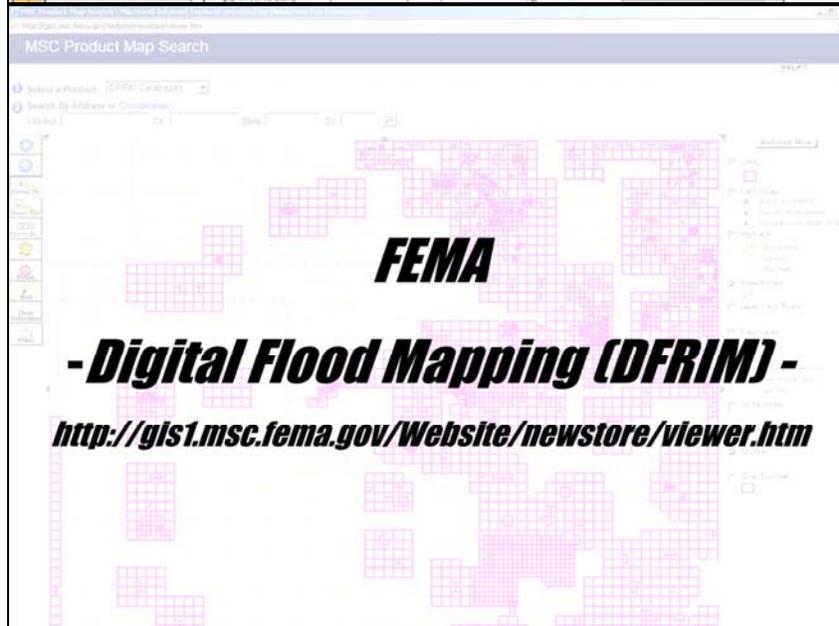
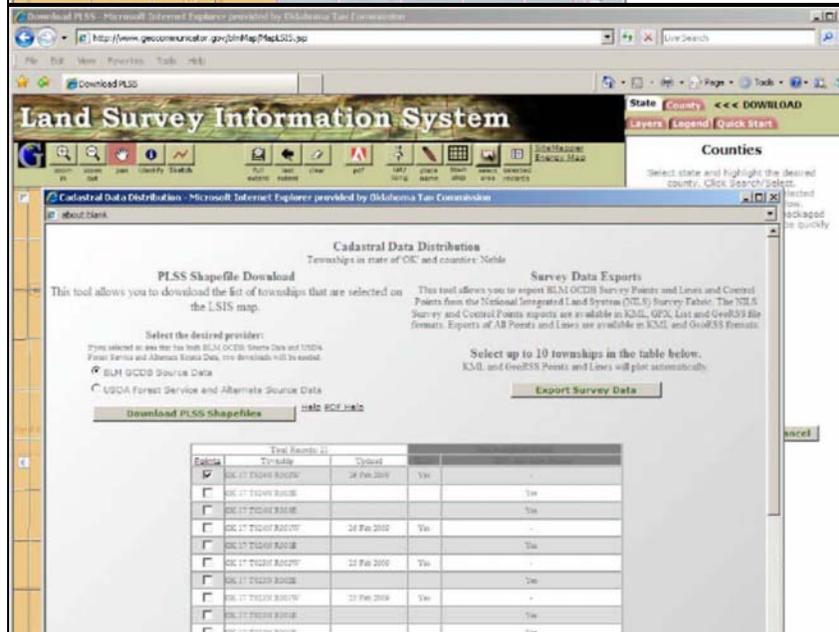
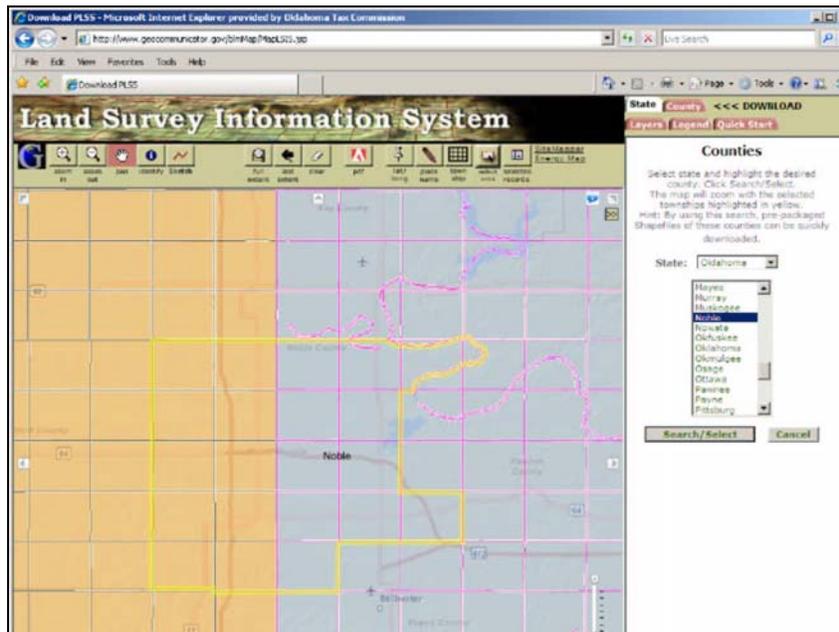
Select state and highlight the desired county. Click Search/Select. The map will zoom with the selected township highlighted in yellow. Note: By using this search, pre-packaged shapefiles of those counties can be quickly downloaded.

State: Oklahoma

Major: Marshall
Hayes
Hurray
Muskogee

Minor: Nowata
Oklfuskee
Oklahoma
Oklmulgee
Ologee
Ottawa
Pawnee

Search/Select Cancel



MSC Product Map Search - Microsoft Internet Explorer provided by Oklahoma Tax Commission

MSC Product Map Search

Select a Product:

Search By Address or Coordinates:

Address: City: State: Zip:

Legend:

- DFIRM
- Major Cities
 - Map Overlay 1:000,000
 - Map Overlay 20:000 1:000,000
 - Map Overlay 100:000 1:000,000
- Highways
 - Map Highway
 - Highway
 - Map Road
- State Boundaries
- Lakes, Major Rivers
- Major Lakes
- Parks
 - National Parks and Forests
 - State Parks and Forests
 - Local Parks
- US Territories
- States
- Countries
- Other Countries

MSC Product Map Search - Microsoft Internet Explorer provided by Oklahoma Tax Commission

MSC Product Map Search

Select a Product:

Search By Address or Coordinates:

Address: City: State: Zip:

Legend:

- DFIRM
- Major Cities
 - Map Overlay 1:000,000
 - Map Overlay 20:000 1:000,000
 - Map Overlay 100:000 1:000,000
- Highways
 - Map Highway
 - Highway
 - Map Road
- State Boundaries
- Lakes, Major Rivers
- Major Lakes
- Parks
 - National Parks and Forests
 - State Parks and Forests
 - Local Parks
- US Territories
- States
- Countries
- Other Countries

FEMA Map Service Center - Map Search - Microsoft Internet Explorer provided by Oklahoma Tax Commission

FEMA Map Service Center - Map Search

Product Catalog | Map Search | Quick Order | Digital Post Office | Help

Map Search Results

DFIRM Databases

DFIRM ID	Description	Effective Date	On Line	CD	CD with Basemaps
48120C	TEXAS CO URIC & INC AREAS	07/04/2011	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			\$10.00	\$10.00	\$10.00

[Add to Cart](#)

FEMA.gov | Accessibility | Privacy Policy | FAQ | Site Help | Site Index | Contact Us

FEMA Map Service Center, P.O. Box 1030 Jessup, Maryland 20794-1030 Phone: (877) 336-2627
Adobe Acrobat Reader required to view certain documents. [Click here to download.](#)

United States Department of Agriculture
NRCS Natural Resources Conservation Service

Soil Data Mart

NOTICE - If you wish to download SSURGO data for the Pacific Island Area (Guam, Palau, American Samoa, etc.) please go to the following website: <http://soildatamsrt.nrcs.usda.gov>

NRCS

- Digital Soil Mapping (SURRGO) -

<http://soildatamsrt.nrcs.usda.gov>

Recommended Citation for SSURGO Data:
 Soil Survey Staff, Natural Resources Conservation Service, United States Department of Agriculture, Soil Survey Geographic (SSURGO) Database for [Survey Area, State], available online at <http://soildatamsrt.nrcs.usda.gov>. Accessed [month/day/year].
 Recommended Citation for STATSGO Data:
 Soil Survey Staff, Natural Resources Conservation Service, United States Department of Agriculture, U.S. General Soil Map (STATSGO2), Available online at <http://soildatamsrt.nrcs.usda.gov>. Accessed [month/day/year].
 The Soil Data Mart may be unavailable on Tuesdays and Thursdays from 6:30 to 8:30 p.m. Mountain time due to maintenance activities.
 The Soil Data Mart has been tested under Mozilla Firefox® 3.0 and later, Microsoft Internet Explorer® 7.0 and later, Safari® 3.0 and later, and Netscape® 8.0 and later.

Soil Data Mart - Home - Microsoft Internet Explorer provided by Oklahoma Tax Commission

<http://soildatamsrt.nrcs.usda.gov>

United States Department of Agriculture
NRCS Natural Resources Conservation Service

Soil Data Mart

Home | Select State | State Contacts | Template Databases | SSURGO Metadata | States Map | US General Soil Map

NOTICE - If you wish to download SSURGO data for the Pacific Island Area (Guam, Palau, American Samoa, etc.) please go to the following website: <http://soildatamsrt.nrcs.usda.gov>

Welcome to the Soil Data Mart. The Soil Data Mart allows you to:

- Determine where soil tabular and spatial data is available.
- Download data for one soil survey area at a time. (Download requests for more than one survey area at a time can be submitted through the [Geospatial Data Gateway](#). Going through the Geospatial Data Gateway also provides the option to obtain data on CD or DVD.)
- Download a template Microsoft Access® database for importing with downloaded data.
- Generate a variety of reports for one soil survey area at a time.
- Find out who to contact for information about soil data for a particular state.
- Subscribe or unsubscribe to a soil survey area. A person who is subscribed will automatically be notified whenever data for that soil survey area is updated. You must register and login before doing this.

An alternative presentation of the soil survey area data contained in the Soil Data Mart, including on screen or printed soil maps, is available through [Web Soil Surveys](#).

The [Soil Data Gateway](#) website provides additional options for requesting soil tabular and spatial data. This website and suite of web services is geared towards intermediate and advanced end-users.

Before you start, see [Soil Data Mart - Features and Capabilities \(PDF\)](#).

Please either select from the list of options across the top of the page, or to request a download or generate reports, begin by selecting a state or territory.

Recommended Citation for SSURGO Data:
 Soil Survey Staff, Natural Resources Conservation Service, United States Department of Agriculture, Soil Survey Geographic (SSURGO) Database for [Survey Area, State], available online at <http://soildatamsrt.nrcs.usda.gov>. Accessed [month/day/year].
 Recommended Citation for STATSGO Data:
 Soil Survey Staff, Natural Resources Conservation Service, United States Department of Agriculture, U.S. General Soil Map (STATSGO2), Available online at <http://soildatamsrt.nrcs.usda.gov>. Accessed [month/day/year].
 The Soil Data Mart may be unavailable on Tuesdays and Thursdays from 6:30 to 8:30 p.m. Mountain time due to maintenance activities.
 The Soil Data Mart has been tested under Mozilla Firefox® 3.0 and later, Microsoft Internet Explorer® 7.0 and later, Safari® 3.0 and later, and Netscape® 8.0 and later.

Soil Data Mart - Select State or Territory - Microsoft Internet Explorer provided by Oklahoma Tax Commission

<http://soildatamsrt.nrcs.usda.gov/State.aspx>

United States Department of Agriculture
NRCS Natural Resources Conservation Service

Soil Data Mart

Home | Select State | State Contacts | Template Databases | SSURGO Metadata | States Map | US General Soil Map

Please select a state or territory with at least one survey area:

State or Territory Code	State or Territory Name	Available Survey Areas
LA	Louisiana	64
ME	Maine	17
MD	Maryland	23
MA	Massachusetts	19
MI	Michigan	82
WI	Wisconsin	91
MS	Mississippi	32
MO	Missouri	114
MT	Montana	71
NE	Nebraska	92
ND	North Dakota	42
IA	Iowa	10
NJ	New Jersey	20
NM	New Mexico	40
NY	New York	94
NC	North Carolina	101
SD	South Dakota	33
OH	Ohio	88
OK	Oklahoma	77
OR	Oregon	39
RI	Rhode Island	41

Back to Top | FOIA | Information Quality | Accessibility Statement | Privacy Policy | Non-Discrimination Statement | White House | USA.gov | USDA | NRCS | NRCS Logo | Disclaimer | Contact Us

Soil Data Mart - Select County or Parish - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://soildata.nrcs.usda.gov/County.aspx?State=OK

United States Department of Agriculture
NRCS Natural Resources Conservation Service
 Oklahoma

Soil Data Mart

Please select a county or parish with at least one survey area:

County Code	County Name	Available Survey Areas
OK077	Adair	1
OK077	Adair	1
OK079	Le Flore	1
OK081	Lincoln	1
OK083	Logan	1
OK088	Love	1
OK087	McCain	1
OK089	McCurtain	1
OK091	McIntosh	1
OK092	Wagon	1
OK095	Marshall	1
OK097	Mayes	1
OK099	Murray	1
OK101	Muskogee	1
OK103	Noble	1
OK105	Nowata	1
OK107	Oklfuskee	1
OK109	Oklahoma	1
OK111	Oklmulgee	1
OK113	Ottawa	1

Select State Select Survey Area

▲ Back to Top FOIA | Information Quality | Accessibility Statement | Privacy Policy | Non-Discrimination Statement
 White House | USA.gov | USDA | NRCS | NRCS Soils | Disclaimer | Contact Us

Soil Data Mart - Select Soil Survey Area

United States Department of Agriculture
NRCS Natural Resources Conservation Service
 Noble County
 Oklahoma

Soil Data Mart

Please select a soil survey area:

Survey Area Symbol	Survey Area Name	Available Data
OK103	Noble County, Oklahoma	Tabular and Spatial, some

Data Availability	Description
Tabular and Spatial, complete	Mapping for this survey area is finished, and complete tabular and spatial data are available.
Tabular and Spatial, incomplete	Mapping for this survey area is still in progress, and the corresponding spatial and tabular data are not yet complete.
Tabular only	Mapping for this survey area is still in progress. Tabular data are available but may not be complete. Soil map unit spatial data is not available. Spatial data for the survey area boundary is available.
Survey Area Boundary only	Mapping for this survey area is still in progress or has not yet been started. There is no tabular or spatial data. Spatial data for the survey area boundary is available.

View Metadata Download Data Generate Reports Subscribe

Select State Select County

Soil Data Mart - Download Soil Survey Area Data - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://soildata.nrcs.usda.gov/Download.aspx?Survey=OK103&State=OK

United States Department of Agriculture
NRCS Natural Resources Conservation Service
 OK103 - Noble County, Oklahoma
 Noble County
 Oklahoma

Soil Data Mart

Please select the class of data you wish to download: (Survey Area Version # , Tabular Version # , Spatial Version #)

Tabular Data Only Tabular and Spatial Data Spatial Data Only Template Database Only

Please select a spatial format: ArcInfo Shapefile Please select a coordinate system: UTM Zone 14, North American NAD 83 Reset Default

Please select a template database (optional): Clear Selection

State	MS Access Version	Template DB Version	Template DB Name	Size
US	Access 2002	34	soils_US_2002	1.7M
US	Access 2000	34	soils_US_2000	1.6M
US	Access 2002	33.1	soils_US_2002	2.8M
US	Access 97	32	soils_US_97	1.4M

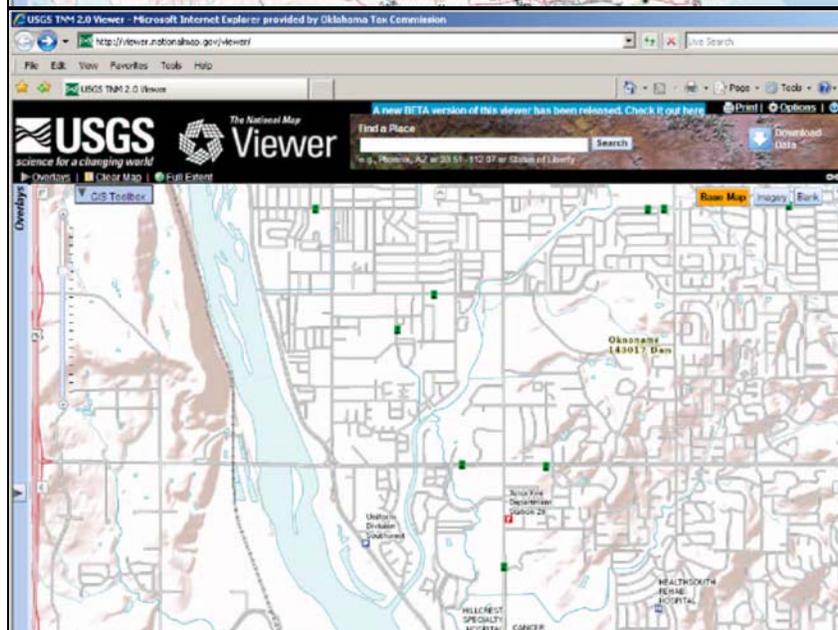
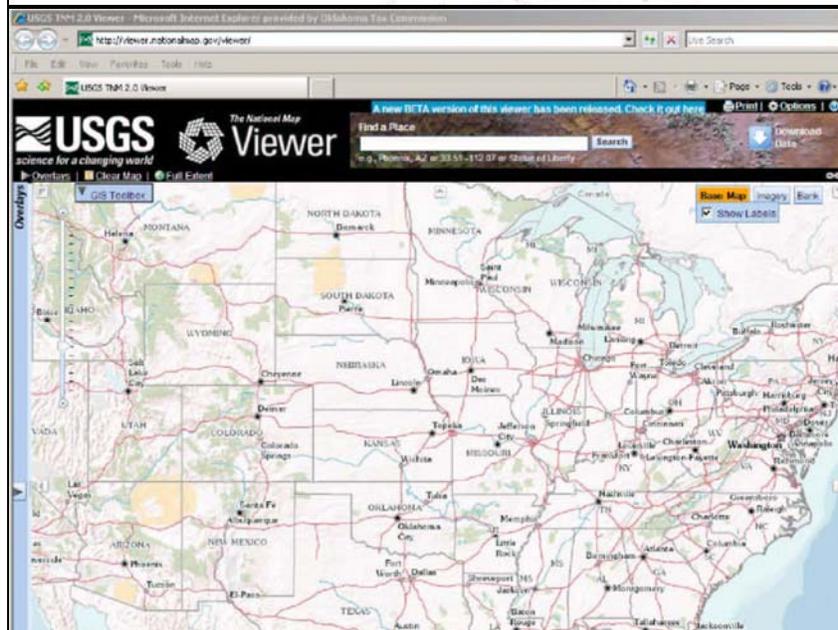
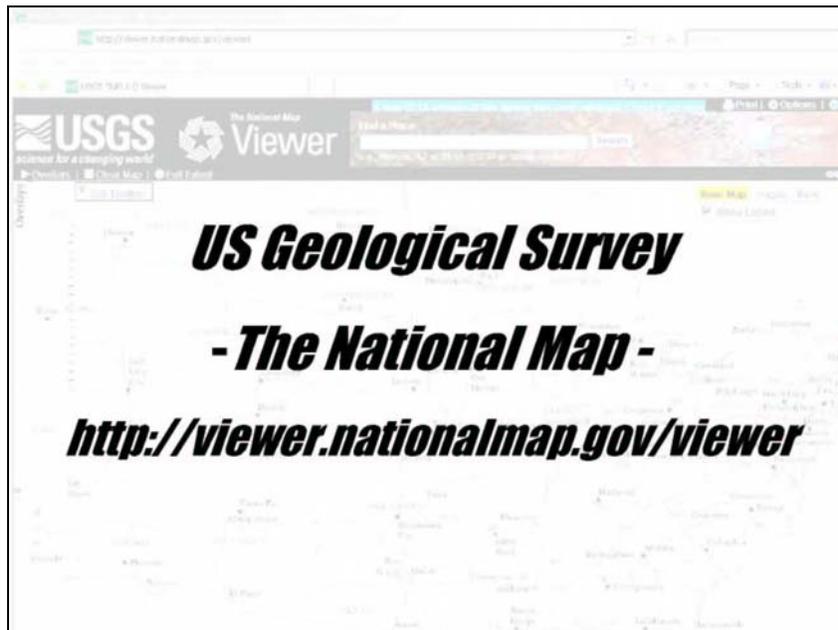
Description: 1.7M

Please enter your e-mail address:

If the e-mail account entered above is protected by spam blocking software, you will need to authorize e-mail from SoilDataMart@nrcs.usda.gov in order to receive e-mail notification once your request has been processed.

Select Survey Area View Metadata Generate Reports Subscribe

▲ Back to Top FOIA | Information Quality | Accessibility Statement | Privacy Policy | Non-Discrimination Statement
 White House | USA.gov | USDA | NRCS | NRCS Soils | Disclaimer | Contact Us



USGS TNM 2.0 Viewer - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://viewer.nationalmap.gov/viewer

USGS TNM 2.0 Viewer

USGS The National Map Viewer science for a changing world

Find a Place Search

Download Data

Selection | Routing | Overview

Active Tool: Download Data

USGS Available Data

The following themes and products are available for download in the polygon you selected. Check one or more and click 'Add to Cart.' Products will be added to the Cart on the right side of the screen.

Selected item type: **Current Map Extent**
Selected item name:

Theme	Format
<input type="checkbox"/> US Topo	GeoPDF
<input type="checkbox"/> Structures	File Geodatabase 3.2
<input type="checkbox"/> Transportation	Personal Geodatabase 9.2
<input type="checkbox"/> Boundaries	Personal Geodatabase 9.1
<input type="checkbox"/> Hydrography	Shapefile
<input type="checkbox"/> Land Cover	GeoTIFF
<input type="checkbox"/> Elevation	GeoTIFF
<input type="checkbox"/> Orthorectify	GeoTIFF

If a checkbox is disabled, the area you selected is too large. Click theme names to see theme descriptions.

Next

USGS TNM 2.0 Viewer - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://viewer.nationalmap.gov/viewer

USGS TNM 2.0 Viewer

USGS The National Map Viewer science for a changing world

Find a Place Search

Download Data

Selection | Routing | Overview

Active Tool: Download Data

Standard | Advanced | Annotation | USGS

Download options
Choose a reference area, then click on the map
Index 24K
-68--
[Click here to download by current map extent](#)

TNM Download Cart

Add items to the cart by using the 'Download Data' tool.

Selected items:

Product	Theme Name	Format
US Topo 24K Ch	Current Map Extent (68, 38.033), (-68, 38.033, 38.034)	GeoPDF

Remove selected | Checkout | Clear cart

USGS TNM 2.0 Viewer - Microsoft Internet Explorer provided by Oklahoma Tax Commission

http://viewer.nationalmap.gov/viewer

USGS TNM 2.0 Viewer

USGS The National Map Viewer science for a changing world

Find a Place Search

Download Data

Selection | Routing | Overview

Active Tool: Download Data

Standard | Advanced | Annotation | USGS

Download options
Choose a reference area, then click on the map
Index 24K
-68--
[Click here to download by current map extent](#)

TNM Download Cart

Please enter your e-mail address below. You will receive a message containing links to download the data you selected.

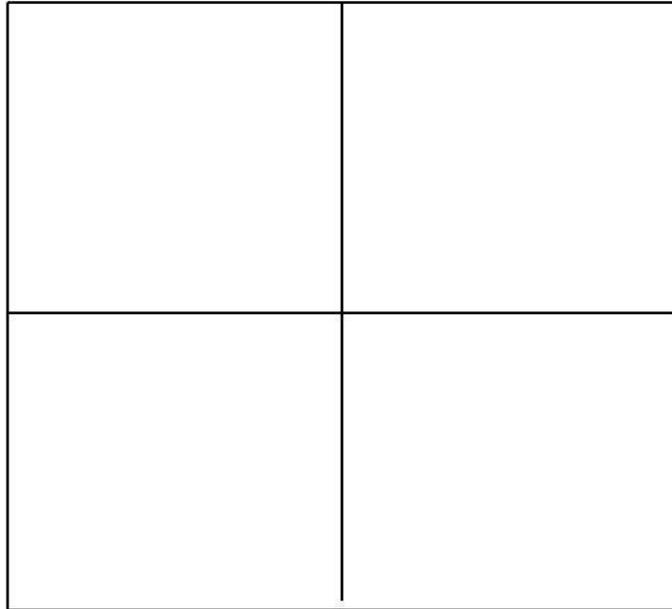
E-mail address:

Reenter e-mail address:

Back | Place Order

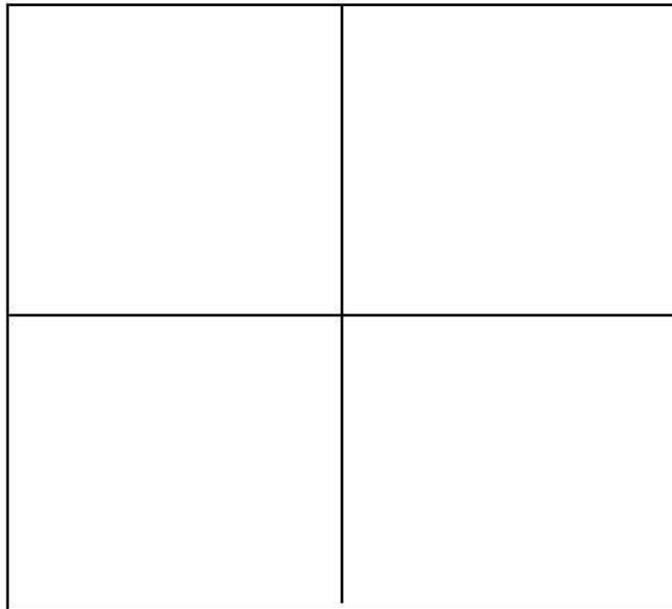
1. The Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



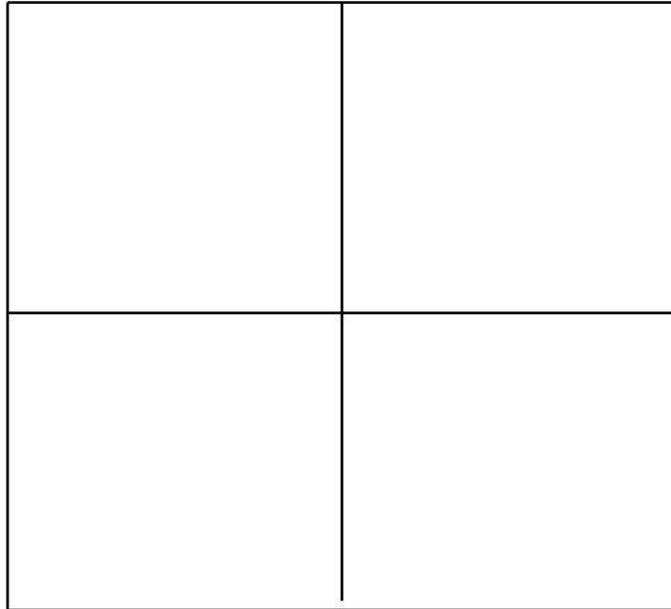
2. Lots 1 and 2 and the South half of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



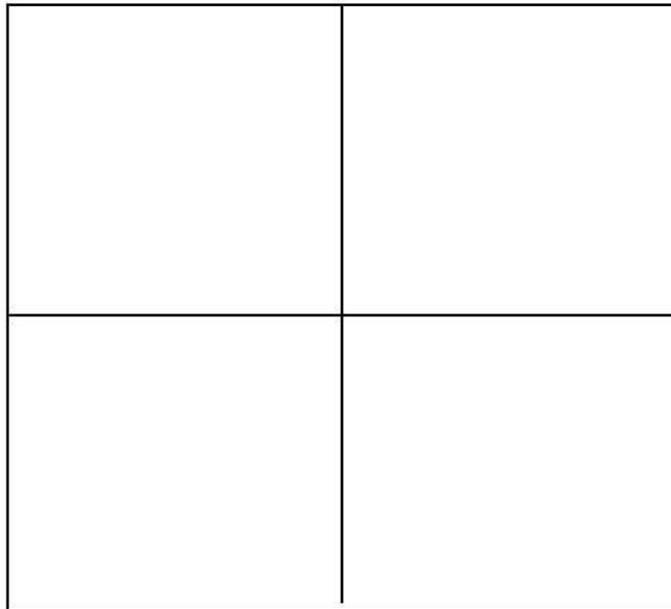
3. The Northeast Quarter of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



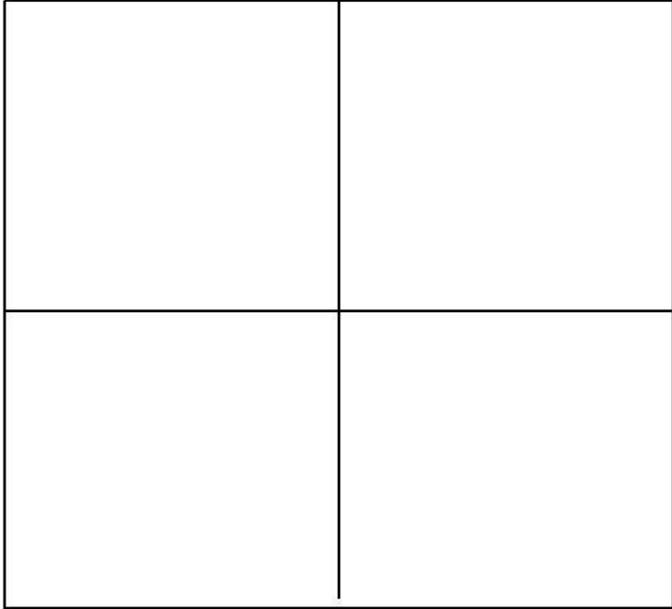
4. Lot 1 of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



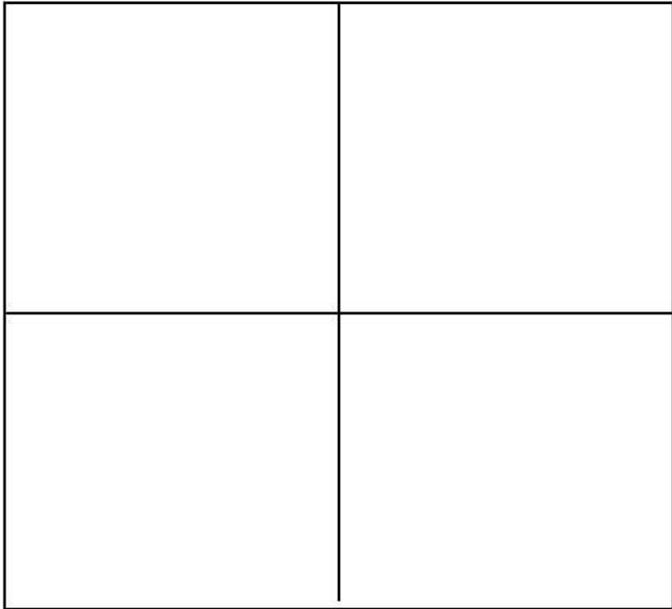
5. The Northeast Quarter of the Northeast Quarter of the Northeast Quarter of the Northeast Quarter of the Section 5, Township 9 North, Range 2 East of the I.M.

Section 5-T9N-R2E



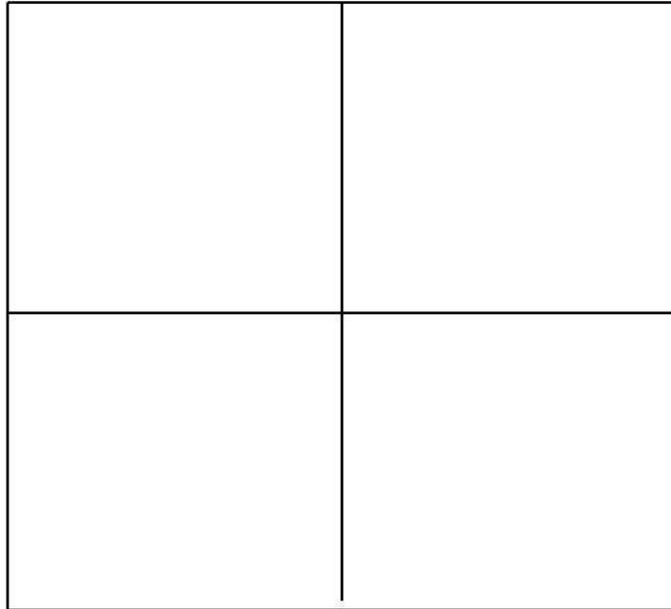
6. The North 52 acres of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



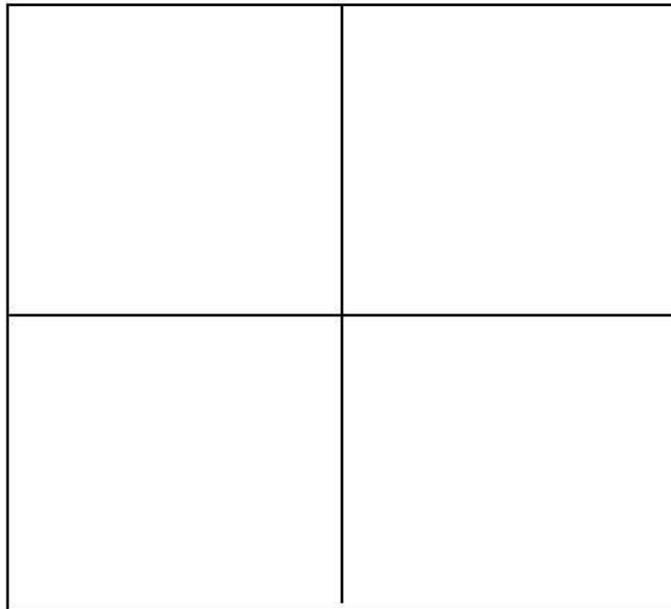
7. The North 10 acres of the South half of Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



8. The North 10 acres of the South 40 acres of the South half of the Northeast Quarter of Section 5, Township 9 North, Range 2 East of the I.M.

Section 5-T9N-R2E



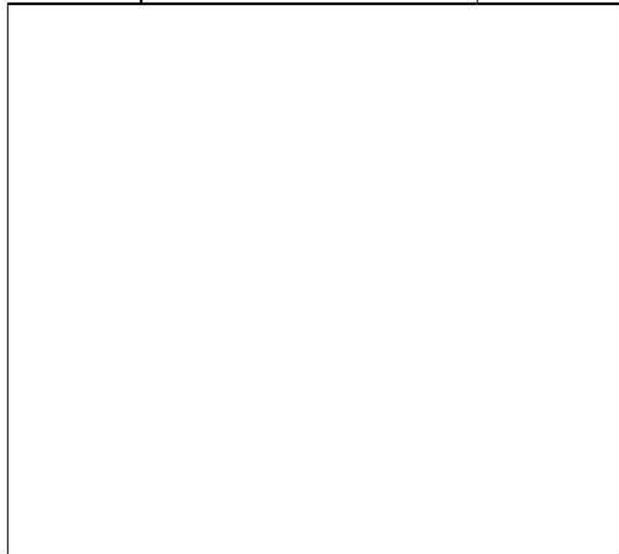
9. The North 208.71 Feet of the East 208.71 Feet of the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

SF/4 of 5-T9N-R2E



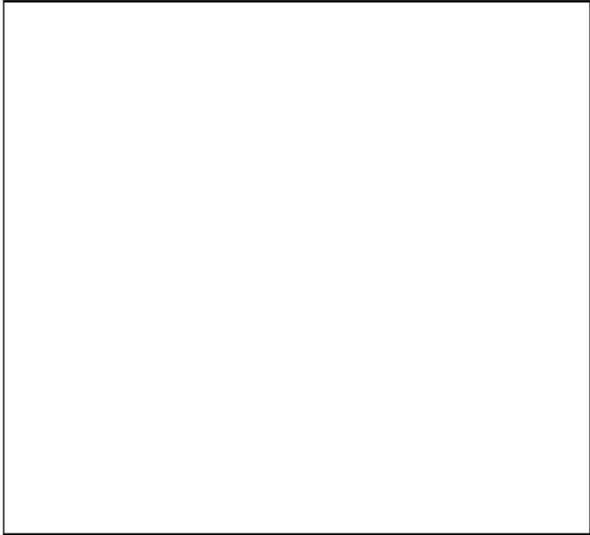
10. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 208.71 Feet, thence West 208.71 Feet, thence North 208.71 Feet, thence back East to the point of beginning.

SE/4 of 5-T9N-R2E



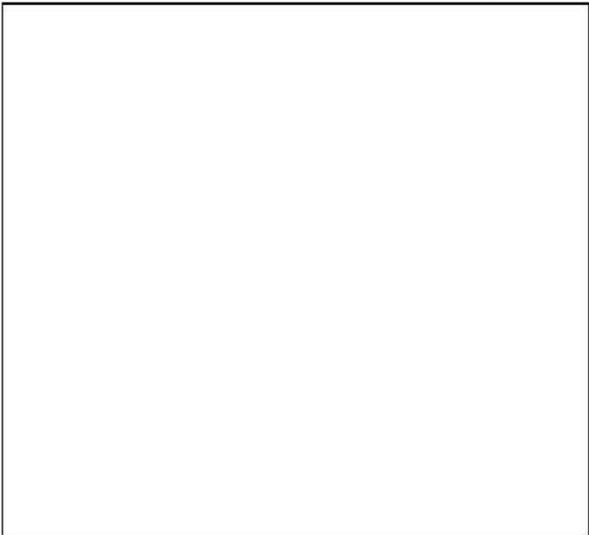
11. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence Southwesterly to a point, thence North 208.71 Feet, thence back East along the quarter-section line to the point of beginning.

SE/4 of 5-T9N-R2E

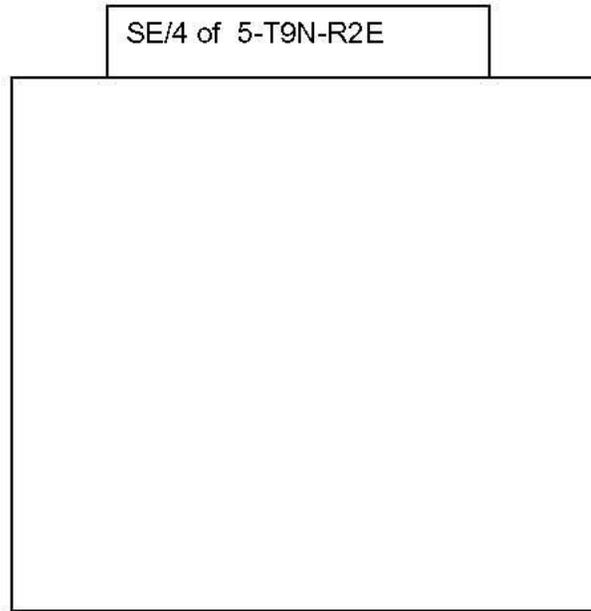


12. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 900 Feet to the true point of beginning, thence West 208.71 Feet, thence North 208.71 Feet, thence back East to the point of beginning.

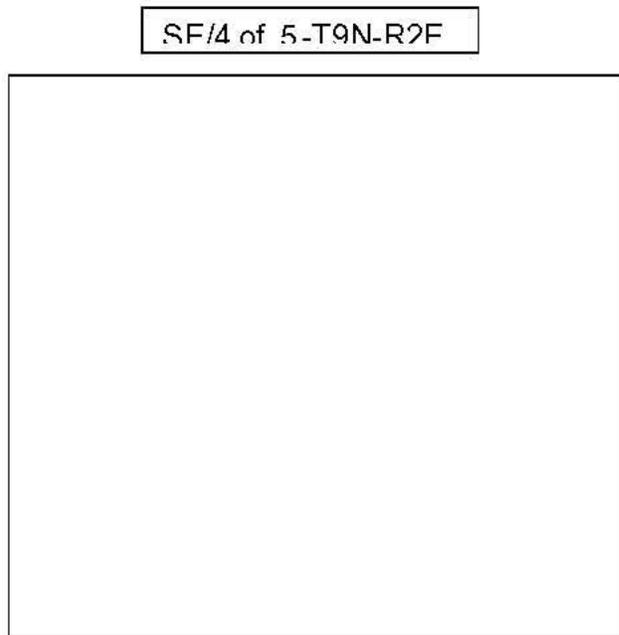
SE/4 of 5-T9N-R2E



13. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 900 Feet to the true point of beginning, thence South 208.71 Feet, thence West 208.71 Feet, thence North 208.71 Feet, thence back East to the point of beginning.

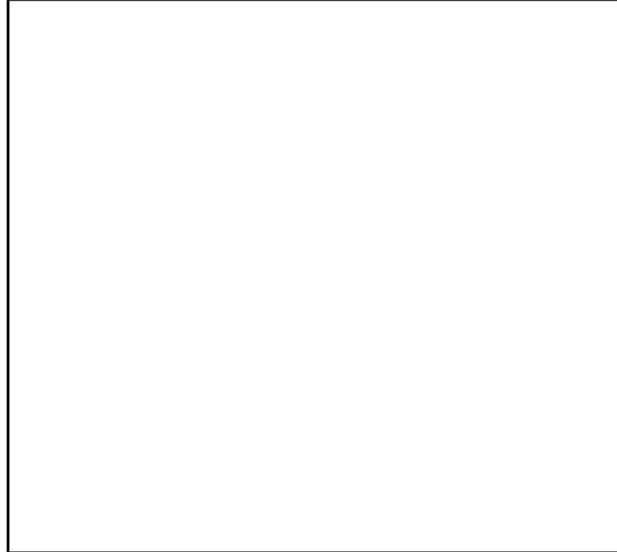


14. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 900 Feet to the true point of beginning, thence South 45 degrees West 295.16 Feet, thence North 208.71 Feet, thence back East to the point of beginning.



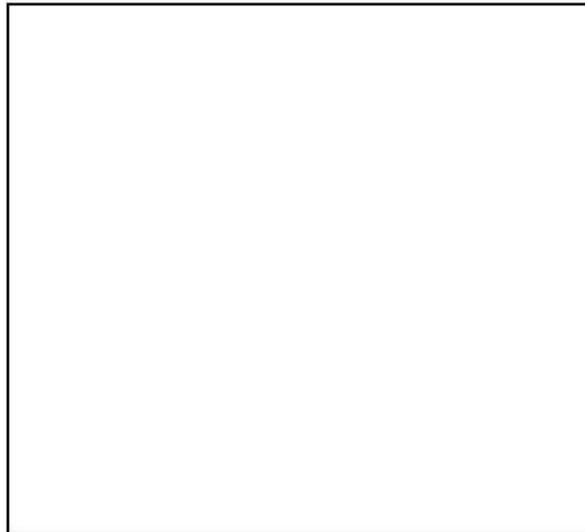
15. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 208.71 Feet, thence West 208.71 Feet, thence on a curve to the right 327.84 Feet with a radius of 208.71 Feet, thence 536.55 Feet East to the point of beginning.

SE/4 of 5-T9N-R2E

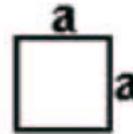


16. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 208.71 Feet, thence West 208.71 Feet, thence on a non-tangent curve to the right with a radius of 500 Feet and a chord length of 295.16 Feet and a chord Bearing of North 45 degrees West, thence 417.42 Feet East to the point of beginning.

SE/4 of 5-T9N-R2E



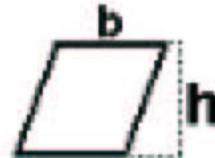
Area of a square: since each side is the same length, just multiple a side by itself



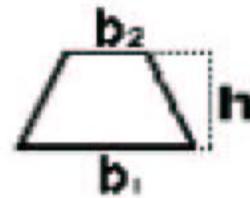
Area of a rectangle: just multiple two adjoining side together



Area of an "unsquare" rectangle the opposing sides are same length: multiple the base length times the height (NOT the side length)



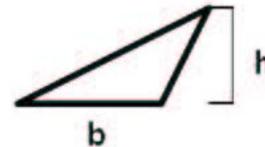
Area of an really "unsquare" rectangle the opposing sides are NOT same length: multiple the average of the two base lengths times the height (NOT the side length)



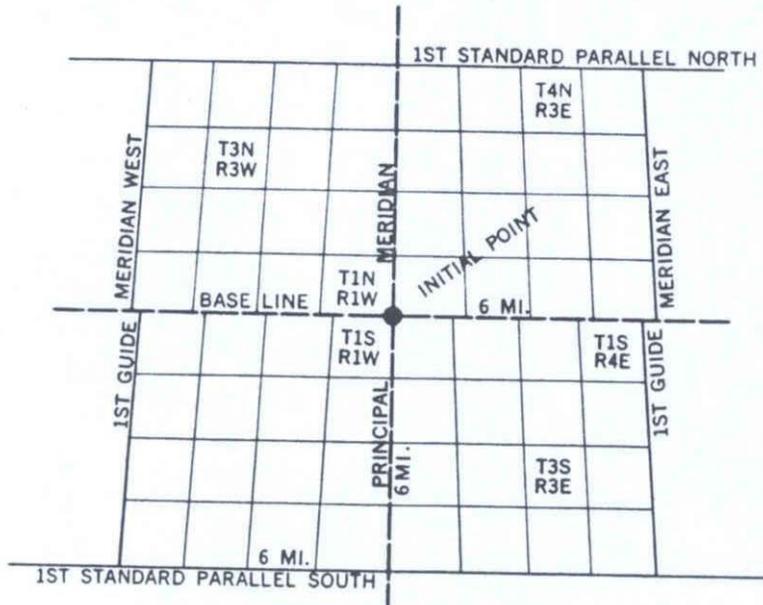
Area of a circle: multiple π (3.1416 etc) times the radius length times the radius length ($\pi \times r \times r$)



Area of a triangle: multiple the half the base length times the height



SECOND DIVISION OF LAND (TOWNSHIPS)



The second division of land divides each quadrangle into sixteen 6-mile square townships as shown in the above diagram.

Each east-and-west row of townships is called a tier and is numbered north or south of the base line as: T3N, or T3S. Each north-and-south row of townships is called a range and is east or west of the principal meridian as: R3W, or R3E. A township is identified by reference to its tier number, range number, and principal meridian, as T1S, R4E, Indian Principal Meridian. The letter T in this designation actually stands for tier, but it has become the custom to refer to it as township instead of tier.

THIRD DIVISION OF LAND (SECTIONS)

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

The third division of land further divides the townships by parallel north-and-south lines and parallel east-and-west lines at one-mile intervals. This is intended to create 36 squares measuring one mile on each side and containing one square mile of 640 acres each. These squares are called sections. They are always numbered in the same pattern, starting in the northeast corner of the township as shown in the above diagram.

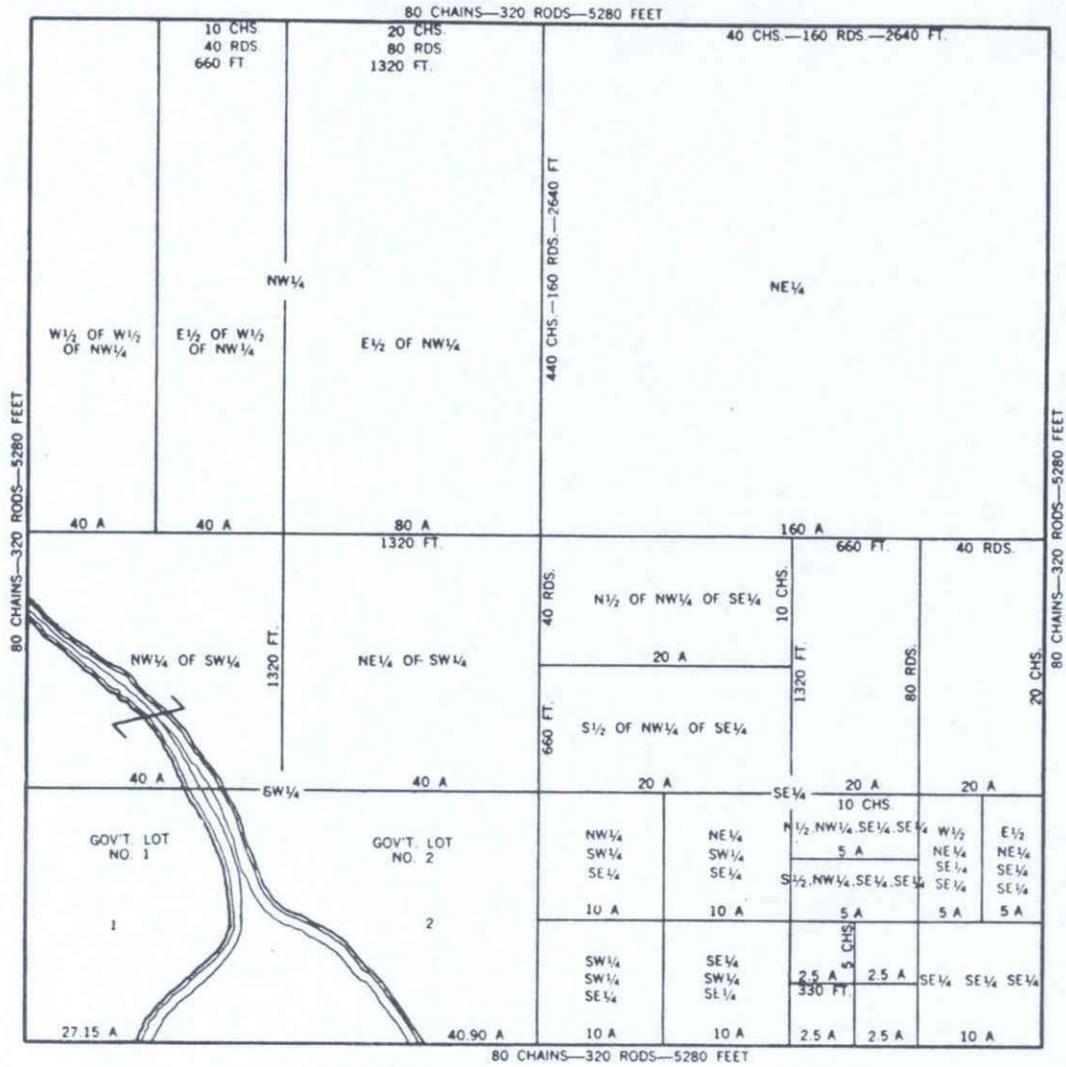
Each section is further divided into half sections, or quarter sections or half-quarter sections and so on as desired. These subdivisions are described by their geographic position within a section as shown in the diagram on the next page.

A typical description of a 20-acre site might read as follows: $W\frac{1}{2}$ - $NE\frac{1}{4}$ - $SE\frac{1}{4}$, Section 6, T2N, R3E, Indian Principal Meridian. The best way to read a land description based on this system is to start at the end with the meridian and to work back through, locating in order the township, section, quarter, quarter-quarter, etc.

Parcels of land along the shore of a lake or river not large enough to be considered sections were called government lots and usually identified by number.

An adjustment was necessary because the earth's meridians (north-and-south imaginary lines) are not parallel but converge at the north and south poles. All discrepancy was put into the quarter-quarter sections along the north and west boundaries of a township and these irregular parcels are commonly identified as fractional sections or government lots. A typical description would be Government Lot 3, Section 12, T7N, R9E, Indian Principal Meridian.

ONE SECTION—1 MILE SQUARE—640 ACRES



The above figure illustrates a section of land 640 acres divided first into quarters of 160 acres each, shown as NE 1/4, SW 1/4, SE 1/4, and then into various other divisions.

MEASUREMENTS

LINEAL MEASURE

1 mile	= 5,280	feet
	= 1,760	yards
	= 320	rods
	= 80	chains
1 chain	= 66	feet
	= 100	links
	= 4	rods
1 rod	= 25	links
	= 16.5	feet
	= 1	perch
	= 1	pole
1 link	= 7.92	inches
Millimeter	= 0.001 Meter	
Centimeter	= 0.01 Meter	
Decimeter	= .01 Meter	
Meter	= 39.3685 Inches	
Kilometer	= 1000 Meters	

AREA MEASURE

1 township	= 36	sections
1 full section	= 640	acres
1 sq. mile	= 640	acres
	= 1	full section
1 acre	= 43,560	sq. feet
	= 4,840	sq. yards
	= 160	sq. rods
	= 10	sq. chains
1 sq. chain	= 10,000	sq. links
1 sq. rod	= 30.25	sq. yards
1 sq. yard	= 9	sq. feet
1 sq. foot	= 144	sq. inches
Square Centimeter	= 0.0001 Square Meter	
Square Decimeter	= 0.01 Square Meter	
Area	= 100 Square Meters	
Hectare	= 10,000 Square Meters	
	= 2.471 Acres	
Square Kilometer	= 247.1 Acres	
	= 0.386 Square Mile	

ARPENT

The Arpent is a unit of measure common to parts of Canada, mainly Quebec, where land was originally granted under seigniorial tenure. Surveys currently made in these areas now use the English units, but the Arpent may be encountered.

This unit is also in use in parts of the State of Louisiana. The basis of the Arpent is the "Old French Foot" having the following equivalents.

French Foot	= 12.789 English Inches
	= 1.06575 English Feet
English Foot	= 12 English (U.S.) Inches
	= 0.938306 French Feet
Square	
French Foot	= 1.135823 Square English Feet
Lineal Arpent	= 180 French Feet
	= 191.835 English Feet
	= 10 Old French Perches
Square Arpent	= 36800.667 Square English Feet
	= 4088.89 Square English Yards
	= 32,400 Square French Feet
	= 0.845 U.S. Acre

The Old French Perch is equivalent to 18 French Feet or 19.1835 English Feet.

VARA

The Vara is a unit of measurement originally used by the Spanish and is still in common use throughout Central and South America.

The exact length of the Vara range varies from 32.9931 to 34.1208 inches with each country using a variation within this range.

Within the United States, two areas still make use of this measurement unit.

California

Vara is equal to 33 inches.

Many lots in San Francisco and other areas were laid out on the basis of multiples of 50 Varas (137'6").

Texas

Vara is equal to 33.33333 inches.

Early deeds used "Leagues" and "Labors" having the following values:

League	= 4428.4 Acres
	= 5000 Varas Square
	= 25,000,000 Square Varas
Labor	= 177.1 Acres
	= 1000 Varas Squares
	= 1,000,000 Square Varas

Conversion of these two variations of the Vara in standard United States units can be found in the conversion tables.

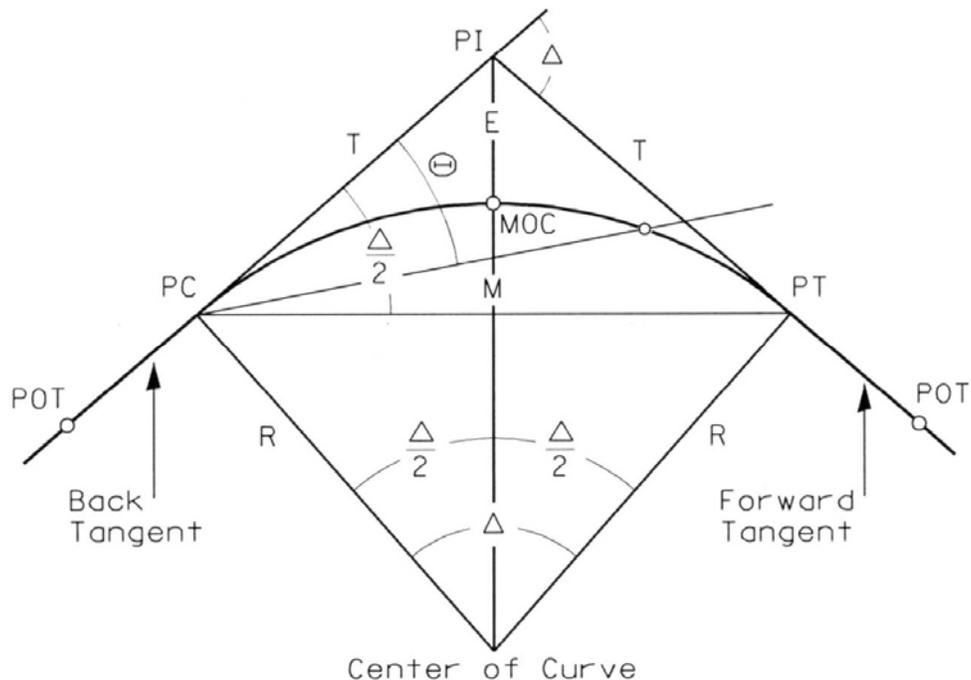
LINEAL CONVERSION FACTORS

	Inch	Link	Foot	Vara (Calif.)	Vara (Texas)	Yard	Meter	Rod, Pole or Perch	Chain	Furlong	Kilo- meter	Mile (Statute)
Inch	1	0.12626	0.08333	0.03030	0.03	0.02778	0.02540	0.00505	0.00126			
Link	7.92	1	0.66	0.24	0.2376	0.22	0.20117	0.04	0.01	0.001		
Foot	12	1.51515	1	0.36364	0.36	0.33333	0.30480	0.06061	0.01515	0.00152		
Vara (Calif.)	33	4.16667	2.75	1	0.99	0.91667	0.8382	0.16667	0.04167	0.00417		
Vara (Texas)	33.333	4.20875	2.7778	1.01010	1	0.92583	0.84667	0.16835	0.04209	0.0042		
Yard	36	4.54545	3	1.09091	1.08	1	0.9144	0.18182	0.04545	0.00455		
Meter	39.37	4.97096	3.28083	1.19303	1.1811	1.09361	1	0.19884	0.04971	0.00497	0.001	
Rod, Pole, or Perch	198	25	16.5	6	5.94	5.5	5.02921		0.25	0.025	0.00503	0.00313
Chain	792	100	66	24	23.76	22	20.11684	4	1	0.1	0.02012	0.0125
Furlong	7920	1000	660	240	237.6	220	201.168	40	10	1	0.20117	0.125
Kilometer	39370	4970.96	3280.83	1193.03	1181.1	1093.61	1000	198.838	49.7096	4.97096	1	0.62137
Mile (Statute)	63360	8000	5280	1920	1900.8	1760	1609.35	320	80	8	1.60935	1

AREA CONVERSION FACTORS

	Square Inch	Square Link	Square Foot	Square Vara (Calif.)	Square Vara (Texas)	Square Yard	Square Meter	Sq. Rod., Pole, or Perch	Square Chain	Rood	Acre	Square Kilo-meter	Square Mile (Statute)
Square Inch	1	0.01594	0.00694										
Square Link	62.7264	1	0.4356	0.0576	0.05645	0.0484	0.04047	0.0016					
Square Foot	144	2.29568	1	0.13223	0.1296	0.11111	0.0929	0.00367					
Square Vara (Calif.)	1089	17.3611	7.5625	1	0.9801	0.84028	0.70258	0.02778	0.00174				
Square Vara (Texas)	1111.11	17.7136	7.71605	1.0203	1	0.85734	0.71685	0.02834	0.00177				
Square Yard	1296	20.6612	9	1.19008	1.1664	1	0.83613	0.03306	0.00207				
Square Meter	1549.80	24.7104	10.7639	1.42332	1.395	1.19599	1	0.03954	0.00247				
Sq. Rod, Pole, Perch		625	272.25	36	35.2836	30.25	25.2930	1	0.0625	0.025	0.00625		
Square Chain		10000	4356	576	564.538	484	404.687	16	1	0.4	0.1		
Rood		25000	10890	1440	1411.34	1210	1011.72	40	2.5	1	0.25	0.00101	
Acre		100000	43560	5760	5645.38	4840	4046.87	160	10	4	1	0.00405	0.00156
Square Kilometer							1000000	39536.7	2471.044	988.418	247.104	1	0.3861
Square Mile (Statute)								102400	6400	2560	640	2.59	1

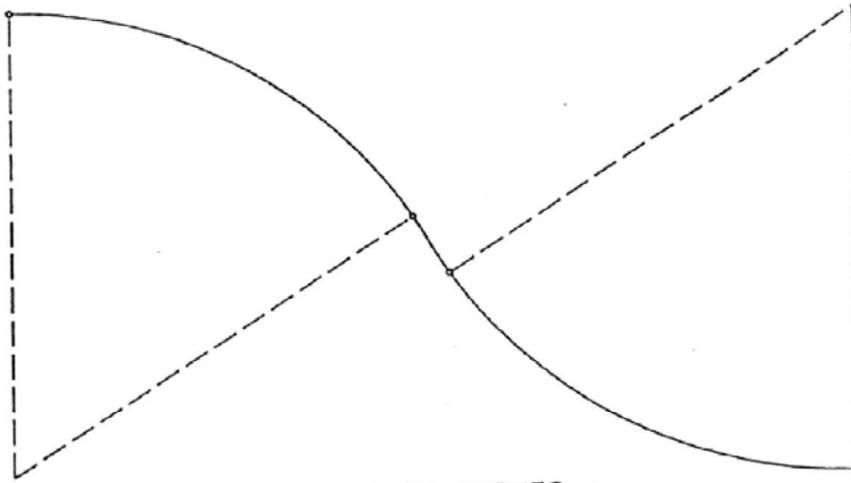
FORMULAS & EXAMPLES - SIMPLE CIRCULAR CURVE



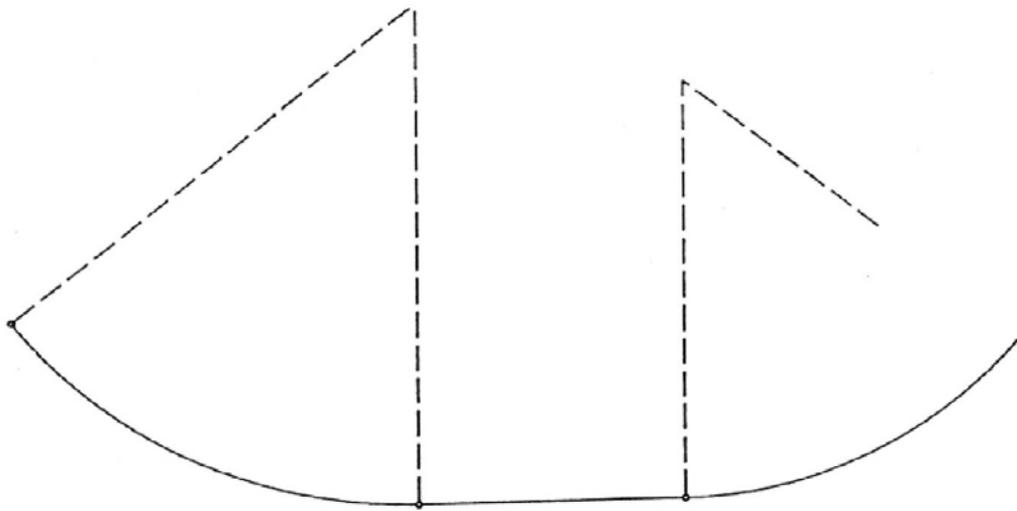
DEFINITIONS Be sure the instrument and carrying case are kept dry. If they become wet, allow them to air dry before closing the carrying case. Extend level rod and let air dry overnight.

Back Tangent	=	Tangent from which the curve starts
Forward Tangent	=	Tangent on which the curve ends
POT	=	"Point on Tangent" - Any point on the tangent portion where the curve starts or ends
PC	=	"Point of Curvature" - Station on centerline where the curve starts
T	=	"Tangent" - The distance on a straight line from the PC to the PI or the PT to the PI
MOC	=	"Mid-Point of Curve"
PT	=	"Point of Tangency" - Station on centerline where the curve ends
L	=	"Length of Curve" - The distance <u>along the curved centerline</u> from the PC to the PT
PI	=	"Point of Intersection" - The point where the back tangent and the forward tangent intersect
R	=	"Radius of the Curve"
E	=	"External Distance" - Distance from the MOC to the PI
M	=	"Middle Ordinate" - Distance from the MOC to the mid-point of the straight line between the PC and the PT (the LC)
LC	=	"Long Chord" - Straight line distance from the PC to the PT
Δ	=	The Central Angle of the Curve - The angle between a radial line from the center of the curve to the PC and a radial line from the center of the curve to the PT; also equals the angle of intersection of the forward tangent with the back tangent

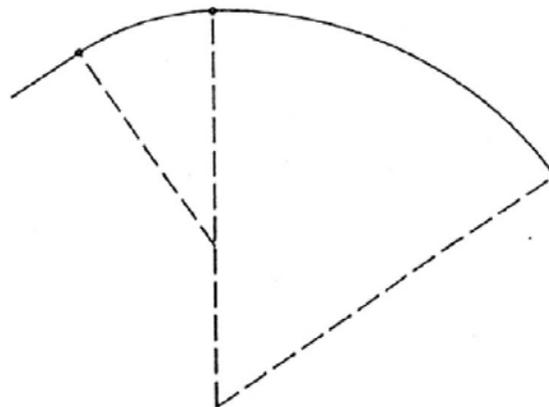
TYPES OF CURVES



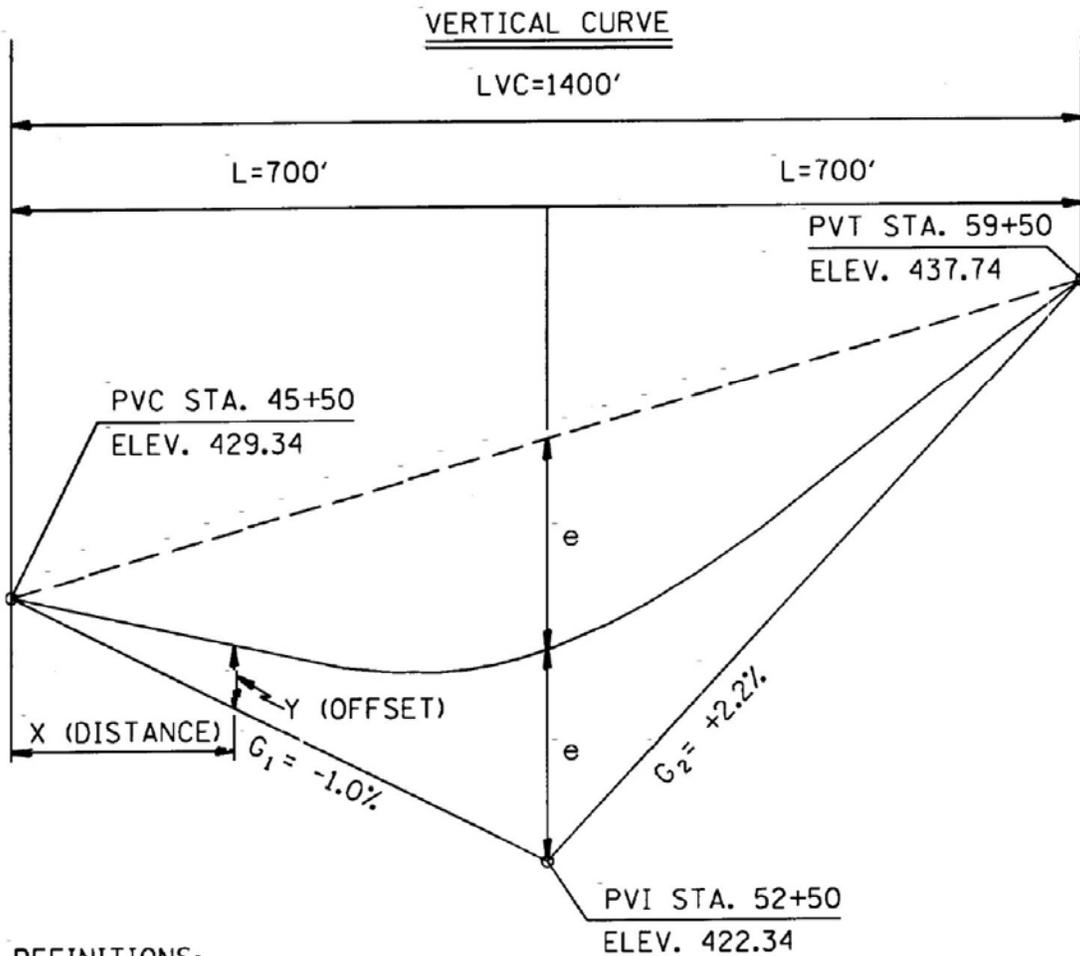
REVERSE CURVES



BROKEN-BACK CURVES



COMPOUND CURVES



DEFINITIONS:

"POINT OF VERTICAL CURVE" - STATION ON CENTERLINE WHERE THE VERTICAL CURVE STARTS

"POINT OF VERTICAL INTERSECTION" - STATION AT WHICH THE TWO TANGENT GRADE LINES INTERSECT

"POINT OF VERTICAL TANGENCY" - STATION ON CENTERLINE WHERE THE VERTICAL CURVE ENDS

= "LENGTH OF VERTICAL CURVE"

OFFSET = THE VERTICAL DISTANCE FROM THE TANGENT GRADE LINE TO THE VERTICAL CURVE

e = A MATHEMATICAL CONSTANT WHOSE VALUE IS DETERMINED BY THE GRADES OF THE TWO INTERSECTING TANGENTS AND THE LENGTH OF THE VERTICAL CURVE

$$e = \frac{\text{GRADE \#2 (\%)} - \text{GRADE \#1 (\%)} \times \text{LVC (STATIONS)}}{8 \text{ (CONSTANT)}}$$

ζ ELEVATION = TANGENT ELEV. \pm OFFSET

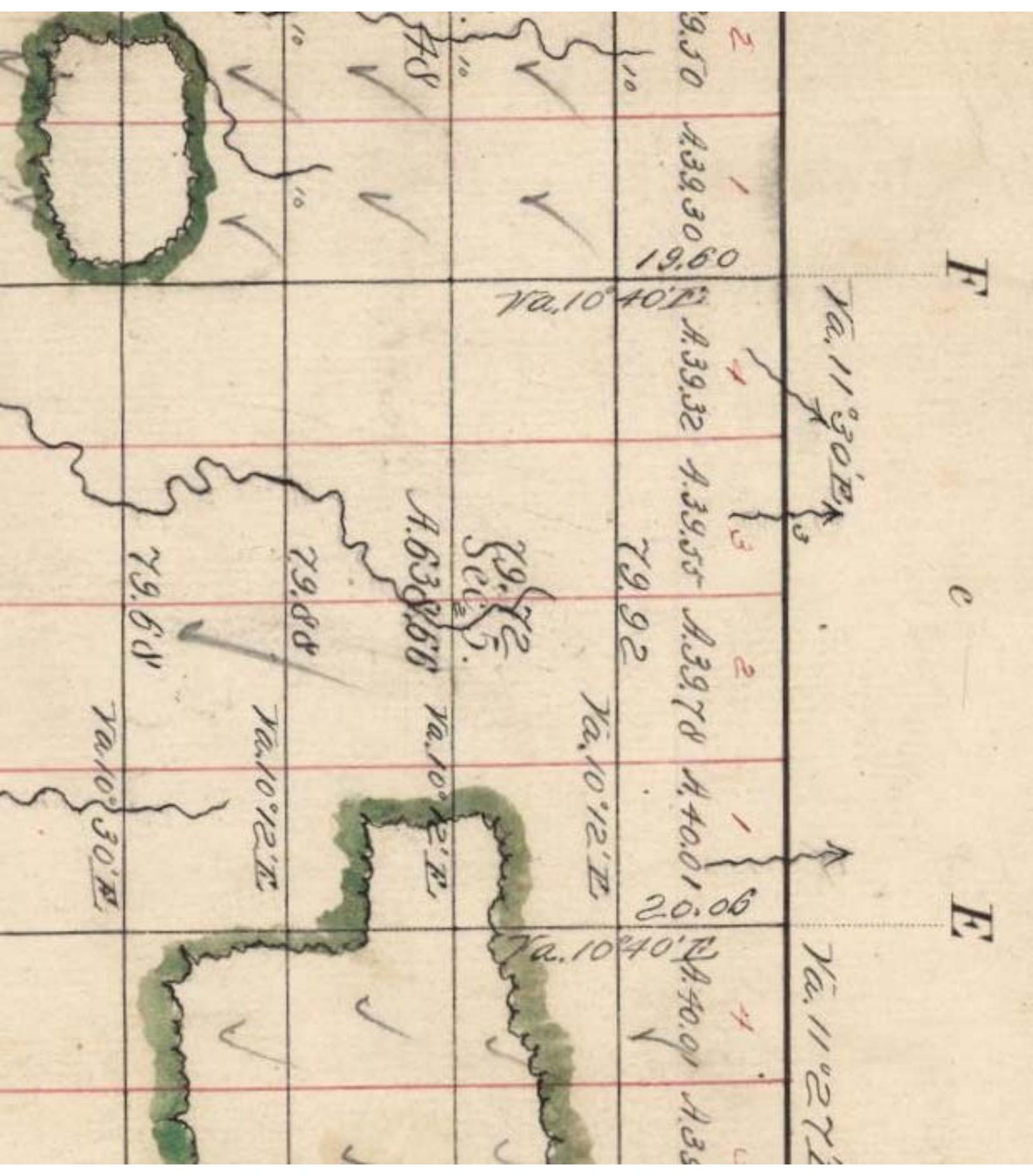
HIGH POINT/LOW POINT LOCATION

DISTANCE FROM PVC = $G_1 \times \text{LVC (STATIONS)} / (G_2 - G_1)$

F

C

E



2
 9.50 A. 39.30
 19.60

Va. 10° 40' E
 A. 39.32
 A. 39.55
 79.92

2
 A. 39.78
 A. 40.01
 20.06

Va. 10° 40' E
 A. 40.09
 A. 35

Va. 11° 30' E
 3

Va. 11° 22' E

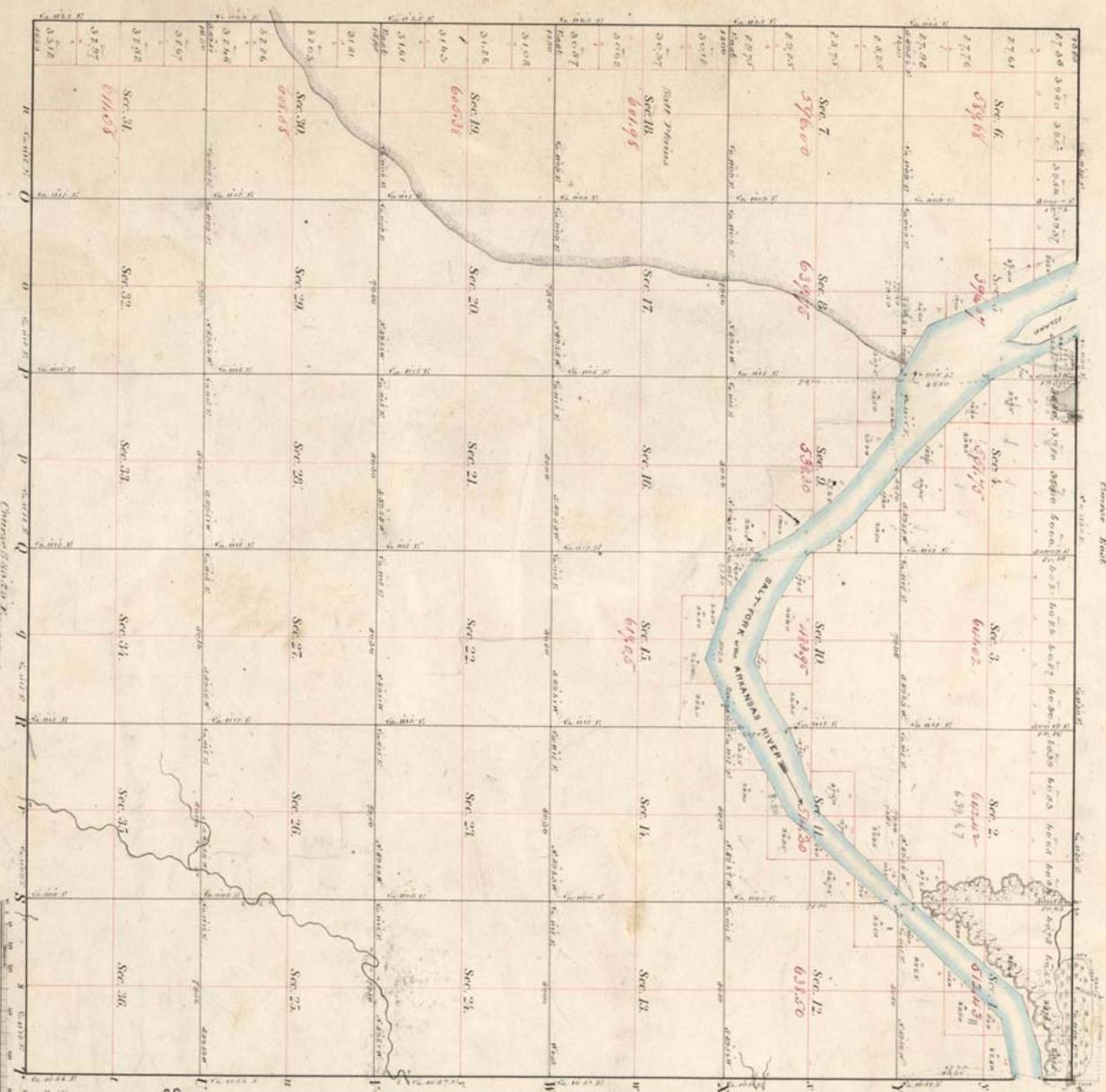
79.72
 Sec. 5.
 A. 638.66

79.88
 79.68

Va. 10° 12' E
 Va. 10° 30' E

Va. 10° 40' E

TOWNSHIP N:26 NORTH RANGE N:9 WEST of the INDIAN MERIDIAN



Section	Acres	Section	Acres
1	64,402	13	61,465
2	64,402	14	61,465
3	64,402	15	61,465
4	64,402	16	61,465
5	64,402	17	61,465
6	64,402	18	61,465
7	64,402	19	61,465
8	64,402	20	61,465
9	64,402	21	61,465
10	64,402	22	61,465
11	64,402	23	61,465
12	64,402	24	61,465
13	64,402	25	61,465
14	64,402	26	61,465
15	64,402	27	61,465
16	64,402	28	61,465
17	64,402	29	61,465
18	64,402	30	61,465
19	64,402	31	61,465
20	64,402	32	61,465
21	64,402	33	61,465
22	64,402	34	61,465
23	64,402	35	61,465
24	64,402	36	61,465

The above map of Township N:26 North, Range N:9 West, Indian Meridian, is hereby certified to be a true and correct copy of the original map on file in the office of the Surveyor General, State of Wisconsin, at Madison, Wisconsin, this 24th day of May, 1893.

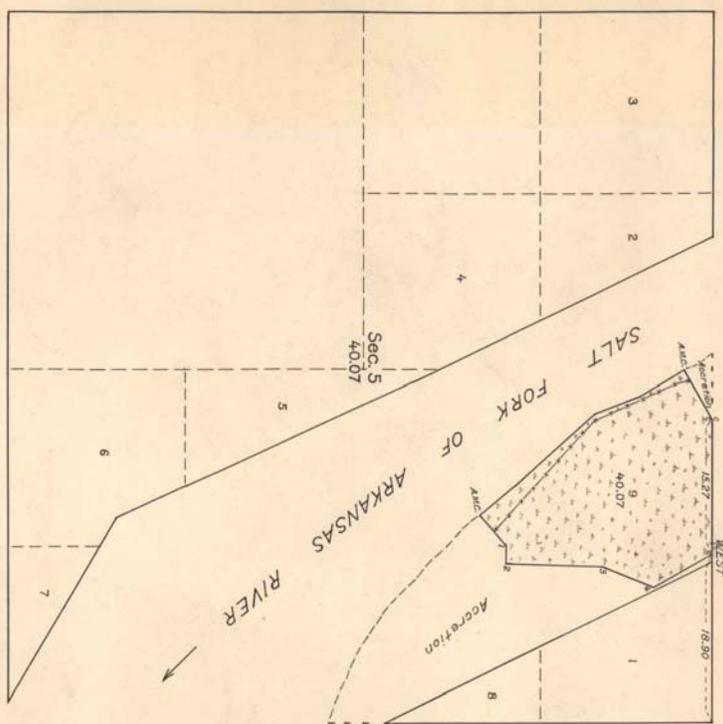
W. H. REYNOLDS, Surveyor General, Wisconsin.

Survey designated	By whom described	Date of recording	Amount of acres	How surveyed
Range and Section Subdivisions	K. H. Blodgett	April 1, 1872	36 - 36 - 36	Sec. 36 - 36

May 9, 1893

235

TOWNSHIP No. 26 NORTH, RANGE No. 9 WEST, OF THE INDIAN MERIDIAN, OKLAHOMA
 PLAT OF AN ISLAND IN SALT FORK OF ARKANSAS RIVER, SECTION 5



LINES DESIGNATED	BY WHOM SURVEYED	NO.	GROUP DATE	MILEAGE		WHEN SURVEYED	
				WLS.	CHS.	BEGUN	COMPLETED
EXTERIOR MEANDER	HUGH B. CRAWFORD, U.S. TRANSITMAN.	9	APRIL 21, 1931.	0	34.17	JUNE 25, 1931.	JUNE 29, 1931.
MISCELLANEOUS				0	28.32		
				0	37.73		

SCALE: 10 CHAINS TO AN INCH. AREA SURVEYED: 40.07 ACRES.

MEMORANDUM

THIS PLAT REPRESENTS THE SURVEY OF AN AREA WHICH WAS FORMERLY AN ISLAND IN THE SALT FORK OF THE ARKANSAS RIVER, NOT INCLUDED IN THE ORIGINAL SURVEY OF THE TOWNSHIP AS REPRESENTED BY THE PLAT APPROVED MAY 29, 1873.

THE SURVEY WAS EXECUTED PURSUANT TO AUTHORITY CONTAINED IN GENERAL LAND OFFICE LETTER 1331813 "E", DATED SEPTEMBER 5, 1930, WHICH BEARS DEPARTMENTAL APPROVAL UNDER DATE OF SEPTEMBER 9, 1930.

OFFICE OF U.S. SUPERVISOR OF SURVEYS
 DENVER, COLORADO, FEBRUARY 27, 1932.

THE ABOVE PLAT OF AN ISLAND IN THE SALT FORK OF THE ARKANSAS RIVER IN SECTION 5, TOWNSHIP No. 26 NORTH, RANGE No. 9 WEST, INDIAN MERIDIAN, OKLAHOMA, IS STRICTLY CONFORMABLE TO THE FIELD NOTES OF THE SURVEY THEREOF WHICH HAVE BEEN EXAMINED AND APPROVED.

Samuel B. Dwyer
 U. S. SUPERVISOR OF SURVEYS.

DEPARTMENT OF THE INTERIOR
 GENERAL LAND OFFICE
 WASHINGTON, D. C., MARCH 16, 1932.

THE SURVEY REPRESENTED BY THIS PLAT HAVING BEEN CORRECTLY EXECUTED IN ACCORDANCE WITH THE REQUIREMENTS OF LAW AND THE REGULATIONS OF THIS OFFICE, IS HEREBY ACCEPTED.

W. H. Stoddard
 ASSISTANT COMMISSIONER.

0224031111
DUPLICATE PLAT
 The following serializations are not a part of this plat
 Serialized with index dated
 1334413 March 1, 1932
 From
 DONALD B. OLSBETT
 Placed in Div. of *Files*
 44-58-972
 Plat filed in local land office
 44-58-972-111-1-2
 Miscellaneous

An introduction to the current version

MapServer – County Map Viewer

A free internet browser based map
viewing program

2011 Assessors' Educational Conference

Presenter: Troy Frazier, OTC

MapServer – a short history

MapServer was originally developed by the University of Minnesota “ForNet” project in cooperation with NASA and the Minnesota Department of Natural Resources. Later it was hosted by the “TerraSIP” project, a NASA sponsored project between the university and a consortium of land management interests.

MapServer is now a project of the Open Source Geospatial Foundation. The OSGeo was “created to support and build the highest-quality open source geospatial software.” As such, MapServer is currently being supported by nearly 20 developers world-wide. This group is continually making improvements to MapServer. We are using version 5.2.1.

MapServer – and the Oklahoma Tax Commission

As a part of our continuing effort to support the assessor mapping, we look for ways to supply you with free mapping software. So far, all such software has been for viewing only.

This process started in 2000 with ESRI’s ArcExplorer 2. ArcExplorer allowed you to view your mapping on top of the digital aerial photography. For many of you, this was the first time that this could be done! However, ArcExplorer 2 was written before the latest versions of Mr. SID aerial photo compression were created, and ESRI has not updated this “stand alone” program. (ESRI has newer versions of a web-based ArcExplorer which requires a live connection to ESRI to run.)

MapServer – and the Oklahoma Tax Commission

In the mid-2000's we found TatumGIS. This free map viewer is written and supported by a company in Poland. We found this program as we were looking at federal mapping sites for more mapping data for you.

The TatumGIS is a very powerful program. It allows data from different projections without the need of re-projecting. It allows for “halo’ing” text on the map. It prints in full color.

The problems are that it measures only in the map units (which are usually in meters), and it is hard to set up and to search data with. Only a couple of counties ever became comfortable with this viewer.

MapServer – and the Oklahoma Tax Commission

We found MapServer a few years ago but initially couldn't doing anything with it. With the issues of ArcExplorer's poor color printing and its inability to use the newer aeriels and TatumGIS's lack of easy use, we tried again.

Since then, we have been able to field MapServer in over two dozen counties. This includes at least ten MIMS counties and three counties using non-state CAMA systems. We are now on our third release with even more features.



A screenshot of the MapServer - County Map Viewer web application. The interface is divided into several sections. At the top left, there is a title bar with the logo and text "MapServer - County Map Viewer". Below this is a large map area showing an aerial photograph of a region with various colored overlays and labels. The labels include "HIGHLAND SUB A", "HIGHLAND SUB B", "HIGHLAND SUB C", "HIGHLAND ADD", "SOUTH PERRY", and "DOYLE". To the right of the map is a control panel. It includes a search bar with the text "Search by City" and a "Search" button. Below the search bar is a "Set Scale" button. At the bottom right, there is a "Current Results" section displaying UTM coordinates: "36 2753 deg (4010645 m.) North" and "-97 2893 deg (853649 m.) West", along with the "Current Scale" of "1 inch = 443.48 ft.". The top right corner of the interface shows the version number "MapServer 2.2.1 © 1996-2009" and the location "Rebecca of the University of Minnesota".

MapServer - County Map Viewer

MapServer 5.2.1 © 1996-2008 Regents of the University of Minnesota
Viewer as designed © 2010 Ad Valorem Division - Oklahoma Tax Commission

These two links will take you to the Ad Valorem Division's website and MapServer copyright information found on the University of Minnesota's website. These (and the links to Google Map, Yahoo Map, and MapQuest) are the only links that leave your office. Everything else is running off of the one computer in your office MapServer is installed on. If you do not have internet access, these links will not work.

MapServer - County Map Viewer

MapServer 5.2.1 © 1996-2008 Regents of the University of Minnesota
Viewer as designed © 2010 Ad Valorem Division - Oklahoma Tax Commission

Click on to zoom to the entire county

Click on and then click and drag on the map to move (pan) the map around

Click on and then click and drag on the map to Zoom into an area on the map

Click on and then click on the map to zoom out

Click on and then click on map to identify parcel

Click on to pull up same area in either Google Map, Yahoo Map, or MapQuest

Click on to print map only

Click on to pull up this help file

Change the map scale by typing in the number of feet (per inch) and then hitting the "Set Scale" button

Current Results:
UTM Coordinates:
36 2763 deg (40 5545 m.) North
-97.2893 deg (9 3649 m.) West
Current Scale:
1 inch = 442.48

MapServer - County Map Viewer

Final viewer as designed copyrighted © 2010 Ad Valorem Division - Oklahoma Tax Commission
MapServer 5.2.1 copyrighted © 1996-2008 Regents of the University of Minnesota

[Return to Main Map](#)

After successfully identifying a parcel on the map, you will have the primary mapping screen replaced by this one. If you look at the bottom of the parcel results screen, you will see parcel information listed. To get back to the primary mapping screen, just click the "Return to Main Map" button.

MapServer - County Map Viewer **Noble County Viewer**
Viewer as designed © 2010 by Valeriy Kovalev - Oklahoma Tax Commission
 MapServer 5.2.1 © 1996-2009 Regents of the University of Minnesota

To measure a length, click on the "measure length" button. Then click on the map each corner that you want to measure. The "Current Results:" box will include the last length measured and the total length measured to this point. In this example, we have measured from the 1st point to the 2nd point. The distance from points 2 and 3 is 191.49 ft. The total distance from 1 to 2 to 3 is 432.12 ft. These measure tools do NOT snap to the mapping, so click as precise as you can.

Displayed aerial photo is: 2010
 Change to: 2010

Search by: City with:

Current Results:
 UTM Coordinates:
 36,274 deg (4015710 m.) North
 -97,200 deg (654420 m.) West
 Current Scale:
 1 inch = 394.37 ft.

Current Distance:
 191.49 ft.
 Total Distance:
 432.12 ft. (3 points)

MapServer - County Map Viewer **Noble County Viewer**
Viewer as designed © 2010 by Valeriy Kovalev - Oklahoma Tax Commission
 MapServer 5.2.1 © 1996-2009 Regents of the University of Minnesota

To measure an area, click on the "measure area" button. Then click on the map each corner that you want to measure. The "Current Results:" box will include the total enclosed area and the total distance measured to this point. In this example, the total enclosed area is 47255.58 sq. ft. (1.08 acres). The total distance from the 1st point to the 2nd point to the 3rd point to the 4th point is 678.28 ft. These measure tools do NOT snap to the mapping, so click as precise as you can.

Displayed aerial photo is: 2010
 Change to: 2010

Search by: City with:

Current Results:
 UTM Coordinates:
 36,274 deg (4015708 m.) North
 -97,2016 deg (654245 m.) West
 Current Scale:
 1 inch = 394.37 ft.

Area:
 47255.58 sq. ft. and
 1.08 acres.
 Distance:
 678.28 ft. (4 points)

MapServer - County Map Viewer **Noble County Viewer**
Viewer as designed © 2010 by Valeriy Kovalev - Oklahoma Tax Commission
 MapServer 5.2.1 © 1996-2009 Regents of the University of Minnesota

Scroll through and highlight one of four search choices: "City Name", "Parcel Id", "Section Number", and "Situs Address".

Type in your search entry. Searches are not case sensitive. However, on the "Situs Address" search, type in the street name **ONLY**. Examples: for **525 S 1st St** use **1st** and for **420 Ranch Rd** use **Ranch**.

Finally, click on the "Search" button. If the program can not find a match and you get an error screen, just hit the "Back" button on your browser and try again.

Displayed aerial photo is: 2010
 Change to: 2010

Search by: City with:

Address Range	Direction	Street Name	Type	Zip Code	Go To
0 - 0		15th	St	73077	<- this road segment
1501 - 1799	N	15th	St	73077	<- this road segment
1501 - 1599	N	15th	St	73077	<- this road segment
1401 - 1499	N	15th	St	73077	<- this road segment
1367 - 1399	N	15th	St	73077	<- this road segment
1301 - 1355	N	15th	St	73077	<- this road segment
1201 - 1299	N	15th	St	73077	<- this road segment
1101 - 1199	N	15th	St	73077	<- this road segment
1001 - 1099	N	15th	St	73077	<- this road segment

After searching by street name with the "Situs Address" search, you will have the primary mapping screen replaced by this one. The screen will listed all of those street name segments mapped. Scroll down the list until you find the correct address range and zip code. Once you find the address you want, click on the "<- this road segment" button. You will be taken to the search results map screen. From there, you can return to the primary mapping screen.



After successfully searching by "City Name", "Parcel Id", "Section Number", or "Situs Address", you will have the primary mapping screen replaced by this one (in this example, zoomed into the town of Red Rock). To get back to the primary mapping screen, just click on the "Return to Main Map" link. You will return to the primary mapping screen zoomed into the same location as on this screen. If you searched by parcel id number, there will be parcel information listed at the bottom of the screen.

MapServer – in conclusion

MapServer can give all your computers map viewing capability with installation on only one computer. Any computer connected to your network can access this mapping (public view stations, computers in connected offices like county treasurers or clerks). It is even possible to share this viewer directly to the [internet](#).

MapServer actually only runs on the computer it is installed on. It creates pictures and "servers" them up through the browser. At no time is any other computer getting direct access to your actual mapping layers!

Unfortunately, MapServer can not use MIMS or dxf layers. We have a "clunky", free dxf to shapefile converter.

Remember, MIMS counties always have the option of buying Dr. Paul Bendt's MIM2SHP conversion program.



Oklahoma Data Warehouse:

www.csa.ou.edu

Scott March
GIS Analyst
Center for Spatial Analysis

University of Oklahoma
Norman, OK
(405) 325-5480
scmarch@ou.edu

Oklahoma Data Warehouse

www.csa.ou.edu

The screenshot shows the homepage of the Center for Spatial Analysis at the University of Oklahoma. The header features the center's logo and name. A navigation menu includes links for Home, People, Research, Applications, Outreach, Data & Tools, Initiatives, Events, Giving, and Summer Institute. Below the menu are three images: a group of people outdoors, a modern building, and a GIS map. The main content area is titled 'Home Page' and contains a paragraph describing the center's mission. A 'Read more' link is provided. The footer includes a login button, copyright information, and various icons for accessibility and social media.

UNIVERSITY OF OKLAHOMA
CENTER FOR SPATIAL ANALYSIS

Home People Research Applications Outreach Data & Tools Initiatives Events Giving Summer Institute

Home Page

The Center for Spatial Analysis (CSA) at the University of Oklahoma is a multidisciplinary university research center specializing in the study and application of geospatial science and technology. CSA is composed of three working units that focus on research and development, outreach and training, and applications and services. Through efforts in each of these units CSA strives to advance the geospatial vision of the university and contribute to education, research, and economic development in the State of Oklahoma.

[Read more](#)

Login

Copyright © 2010 by The University of Oklahoma Board of Regents. All Rights Reserved. The University of Oklahoma is an Equal Opportunity Employer.
Center for Spatial Analysis 1160 Research Ave., Suite 100 Norman, OK 73070-7007 | (405)325-5121 | (405)325-1160 (fax)
Accessibility | Sustainability | Terms of Use | Privacy Policy

What is the Center for Spatial Analysis?



The Center for Spatial Analysis (CSA) at the University of Oklahoma is a multidisciplinary university research center specializing in the study and application of geospatial science and technology.

CSA is composed of three working units:

- 1) Research and Development
- 2) Outreach and Training
- 3) Applications and Services

CSA provides services to state and local governments to promote applications and workforce development in geospatial information science and technology. Through efforts in each of these units, CSA seeks to advance the geospatial vision of the University and contribute to education, research, and economic development in the State of Oklahoma.

Housed within the College of Atmospheric and Geographic Sciences, CSA is a member of the State Geographic Information Council, the National Weather Center program and the OU Research Campus, an affiliate member in the Oklahoma NASA Space Grant Consortium, and a partner to the Center for Applied Social Research.

State Projects

CSA works closely with the Oklahoma Tax Commission, State Election Board, Oklahoma Department of Commerce, Oklahoma Department of Education, Oklahoma Department of Wildlife and Fishery, and various cities to develop GIS databases and applications.

Through these projects, CSA has developed unique programs for education and research developments in Oklahoma's higher education in Geographic Information Science and Technology, as well as strong partnerships with state government, councils of government, and government offices of cities and counties across the state.

- **Oklahoma State Election Board:** Long-term On-going Geo-Referencing Maintenance For the Oklahoma Voter Registration System with the Oklahoma State Election Board
- **Oklahoma State Board of Education:** On-going Processing of School and Career Technical District Updates for the Oklahoma Department of Education
- **Oklahoma Tax Commission:** A Long-term On-going Project with the Oklahoma Tax Commission to update and maintain municipal boundaries within the state of Oklahoma as well as provide a sales tax calculation database
- **Oklahoma Department of Commerce:** On-going GeoCIP© Project to Coordinate Geospatial Information for Asset Management in support of Capital Improvements in Rural Communities
- **Central Oklahoma Workforce Investment Board:** Developing a comprehensive asset mapping system for workforce and economic development in central Oklahoma

Oklahoma Data Warehouse

- Click on the **"DATA, PRODUCTS & TOOLS"** tab
- Click on **OK DATA WAREHOUSE**



Oklahoma Data Warehouse

- Choose to download vector data by **STATEWIDE**, **COUNTY** or **CUSTOM AREA**
- Watch for new and updated layers

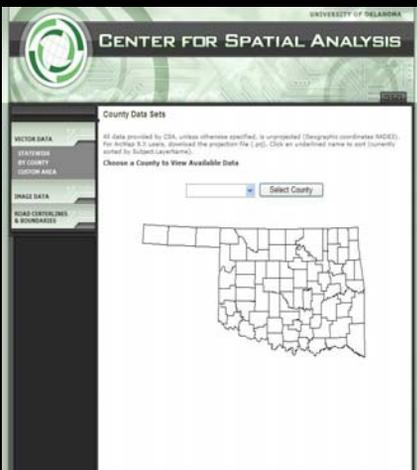


Image Data	Available to County	Available by County	Last Update	Contact
Digital Elevation Models (1995)	Yes	Yes	2004	CSA
Digital Ortho Quads	Yes	Yes	2004	CSA
Digital Raster Graphs	Yes	Yes	2004	CSA
Vector Data	Available to Statewide	Available by County	Last Update	Organization
(2000) Enumeration by Census Blocks	Yes	Yes	May 13 2013	ACDC
ACDC Vector Road Dataset	Yes	Yes	May 13 2013	ACDC
Biological Use Monitoring Program, Water Quality Sampling Sites (LWRS)	Yes	Yes	May 17 2006	OWSR
Boundaries of Rural Water Systems in Oklahoma (LWRS)	Yes	Yes	May 17 2006	OWSR
Career Technology Districts	Yes	Yes	May 26 2011	CSA
Congressional Districts, 2000	Yes	Yes	May 26 2011	CSA
County Boundary	Yes	Yes	May 26 2011	CSA
County Commissioner Districts, 2000	Yes	Yes	May 26 2011	CSA
DOGS Boundaries	Yes	Yes	Jun 28 2002	CSA
Fire Protection Districts	Yes	Yes	Apr 27 2011	OIC
Florida Boundaries	Yes	Yes	Jun 9 2002	OIC
Highways	Yes	Yes	Jun 2 2011	CSA
Judicial Districts 2000	Yes	Yes	Oct 24 2002	CSA
Lakes (LWRS)	Yes	Yes	Aug 2 2004	OWSR
Master Assessor of Oklahoma (LWRS)	Yes	Yes	May 17 2006	OWSR
Misc. Ground Traps (LWRS)	Yes	Yes	Jun 7 2007	CSA
Political Boundaries	Yes	Yes	Aug 4 2011	CSA
NBCC Oklahoma Watershed Basin Locations	Yes	Yes	Apr 4 2005	OCC
NBCC Watershed Boundaries	Yes	Yes	Jun 26 2007	OCC

To help verify Municipal Boundaries--

- Scroll around to check your municipal boundaries reflected on the online maps.

- To correct boundary errors, forward signed copies (by city clerk, etc.) of annexation orders or map corrections to Troy Frazier: (405) 319-8200.

- These boundaries impact property tax collections, sales tax collections, and municipal elections.



Since last year

- Approximately 50 municipalities have sent in updates in the last year.
- Using both 2010 NAIP imagery and Tiger2010 line features (roads, hydrology, railroads etc) over 100 municipalities have been adjusted to this new base data.

By next year

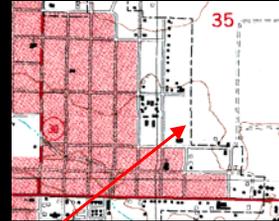
- All 600 municipalities will have city boundaries adjusted to Tiger2010 line features and 2010 NAIP imagery.

What is TIGER?



Topologically Integrated Geographic Encoding and Referencing, or TIGER, or TIGER/Line is a format used by the United States Census Bureau to provide information on streets, railroads and other line features, as well as areas such as census tracts. TIGER was developed to support and improve the Bureau's process of taking the Decennial Census. Tiger line data is released annually.

The initial sources used to create the Census TIGER database, were the U.S. Geological Survey (USGS) 1:100,000-scale Digital Line Graph (DLG), USGS 1:24,000-scale quadrangles and the Census Bureau's 1980 geographic base files (GBF/DIME-Files).



Some of this old dated line work can still be found in the municipal boundary data if that city or town has never been involved in the edit/review process.

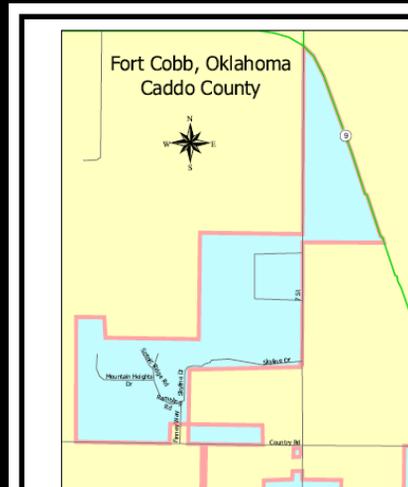
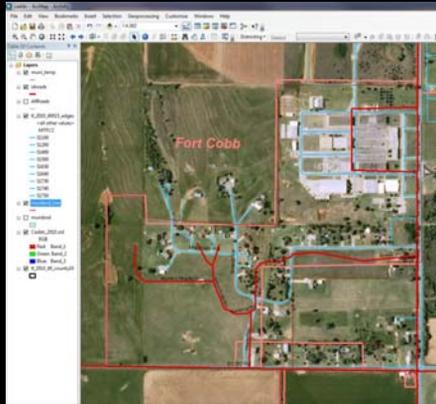
TIGER 2010

The Census Bureau began a multi-year project called the MAF/TIGER Accuracy Improvement Project (MTAIP) in 2002 to realign and update street features . The project realigned and updated the street features by county using both aerial imagery and gps. The MTAIP was completed in 2008.

In preparation for the 2010 Census, Census employees walked virtually every street in the United States with the primary purpose of verifying and updating Census address lists. A second priority was to provide updates to the Census road network. For the first time census workers used handheld computers that captured GPS information and used this technology to improve both the address lists and the census road network. Census field workers had the opportunity to use GPS to add new roads, identify roads for deletion, and rename existing roads. These modifications should be reflected in the 2010 Census TIGER/Line Shapefiles.

The improved accuracy of Tiger 2010 roads (in blue) shows addressing outside of the city limits of Fort Cobb, Oklahoma.

The old Tiger road (in red) was previously within the city limits of Fort Cobb. The municipal tax code will change based on accuracy of the data used for these residences.



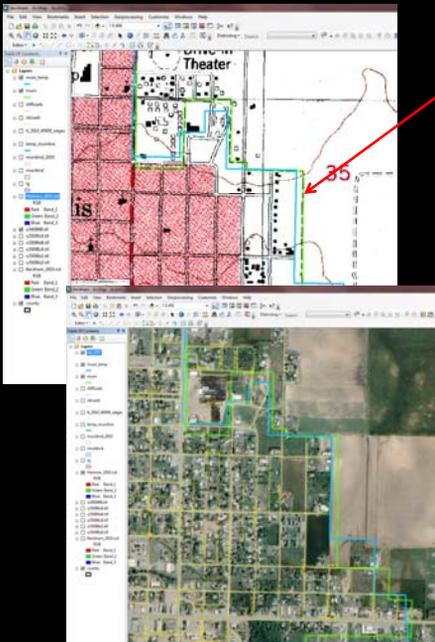
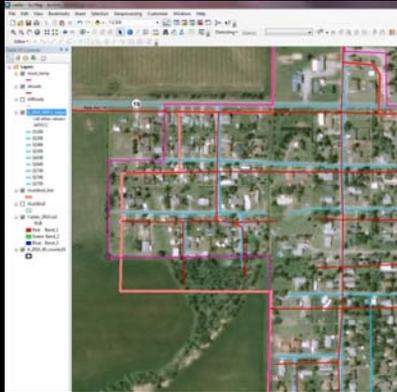
What is NAIP?



The National Agriculture Imagery Program acquires aerial imagery during the agricultural growing seasons. A primary goal of the NAIP program is to make the digital ortho photography available to the public within a year of acquisition. The 2010 NAIP imagery for Oklahoma became available in the spring of this year. The imagery is 1 meter resolution and was collected in the summer of 2010.

NAIP pilot projects began in 2001 and 2002. The program has continued to grow ever since. After an initial five year cycle and a transition year (2008), 2011 is the third year of the 3 year acquisition cycle. The next scheduled release for updated imagery for Oklahoma is in 2013.

2010 NAIP photography for Caddo County reveals how poorly digitized the old Cyril city limit boundary was. The new municipal boundary for Cyril (in pink) has been adjusted using the NAIP imagery and detailed legal descriptions.



Many municipal boundaries from Tiger 2000 line data are sourced from older USGS 1:24,000 scale quadrangles.

This quad was last updated in 1985!

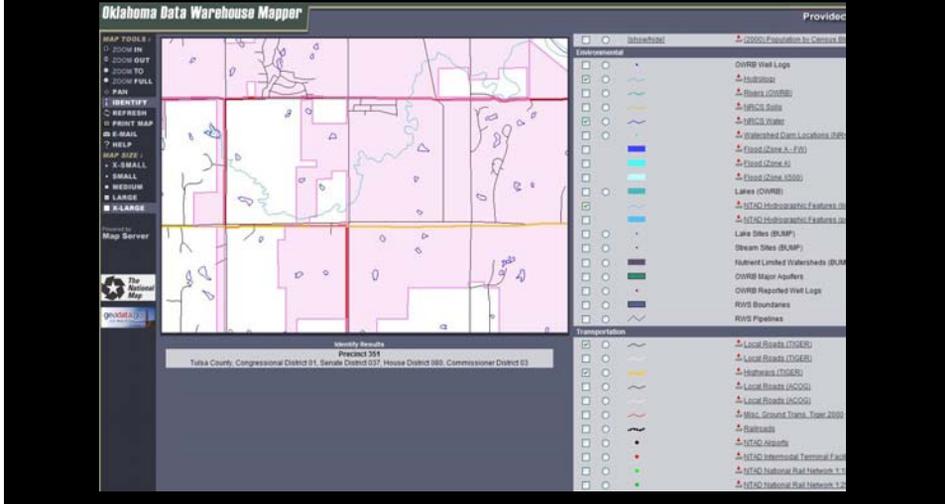
New Tiger 2010 line data along with 2010 NAIP imagery allows for much greater positional accuracy of municipal boundaries.

Oklahoma Data Warehouse Mapper

- Click on [OKLAHOMA DATA WAREHOUSE MAPPER...](#)

DATA, PRODUCTS & TOOLS

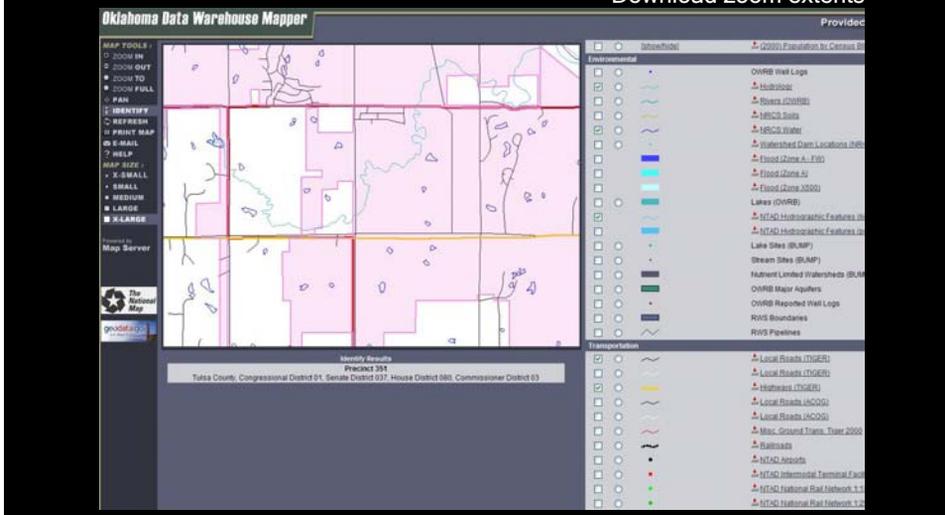
- OK DATA WAREHOUSE
- OK DATA WAREHOUSE MAPPER
- MAPS
- SPATIAL CALCULATOR
- TOPOGRAPHIC LAMGRID



Oklahoma Data Warehouse Mapper

- Interactively map over 60 data layers

- Turn on/off labels
- Select "Identify" layer
- Download zoom extents





Questions?

Thank You

*Scott March
GIS Analyst
Center for Spatial Analysis*

*University of Oklahoma
Norman, OK
(405) 325-5480
scmarch@ou.edu*

**OKLAHOMA GEOGRAPHIC
INFORMATION COUNCIL**

***PAST,
PRESENT
AND FUTURE***

OK Assessor Conference August 10, 2011

SB 722 - Legislature/Governor 1994

HB 1964 - Legislature/Governor 1995

2002/2003 – What Is The Role Of The GIS Council?

- Growing GIS community
- 9/11 Homeland Security
- Federal/Private Funding Opportunities
- Prevent Overlap and Duplication of GIS Activities in Oklahoma

Oklahoma Geographic Information Systems (GIS) Council

Interim Study H2003-105

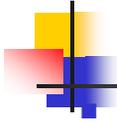
Role of the State Geographic
Information Systems Council

December 4, 2003

House Interim Study H2003-105

■ **Issues for Consideration:**

- Add Public Safety/County/Local Members
- Designate a State-wide Coordinator
- Authority to Set Policy & Standards



Expanded Membership

- Homeland Security Agencies
 - **Public Safety**
 - **Civil Emergency Management**
 - **Health**
- Council of Governments
- Cities and Counties Government
- Others to be determined

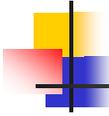
State Geographic Information Coordinator



- Funded, Full Time Position
- Coordinates GIS projects
- Federal Grant Applications
- Advises the Council on Geographic Information Issues

Position is a Coordinator, not a Mapping Czar

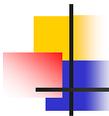
State Geographic Information Coordinator



- ***Positives***
 - Oklahoma Input in National Standards
 - Opportunity for Federal/Private Grants
- ***Negatives***
 - Cost of Position
 - On-going Funding

Over 40 States have GIS Coordinators

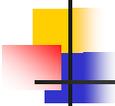
Funding



- Budget Information
 - Estimate \$180,000*
 - House in Existing Agency
 - Goal to be self-supporting



* One Person, Support, Computer resources, etc.



Stronger Role for the Council

- Set GIS Policy & Standards
- Data coordination
- Federal Grants
- Assist Local Governments
- Educational Resource
- Source for Mapping Needs

Agencies Still Apply
for Grants.

***Council should help private sector
with mapping needs.***



Goals

- Reduce Duplication of Efforts
- Enhanced Homeland Security
- Awareness of Available Data
- Data Works Across Jurisdictional Lines
- Data Reliability
- Agency Coordination & Involve More Agencies
- Cost Savings to Taxpayers

HB 2457 - Legislature/Governor 2004



House Bill No. 2457

- ◆ Increased the membership of the State Geographic Information Council - removed 'Systems' from name
- ◆ Placed certain prohibitions on members of the Council
- ◆ Specified duties of the Council
- ◆ Re-established a revolving fund
- ◆ Created an Office of Geographic Information
- ◆ Provided for a State Geographic Information Coordinator
- ◆ Specified duties of the Office



State Geographic Information Council 19 Members

- ◆ Oklahoma Conservation Commission
- ◆ Department of Environmental Quality
- ◆ Corporation Commission
- ◆ Oklahoma Department of Commerce
- ◆ Oklahoma Department of Agriculture, Food and Forestry
- ◆ Oklahoma Water Resources Board
- ◆ Department of Transportation
- ◆ State Geographer
- ◆ Oklahoma Geological Survey
- ◆ Center for Spatial Analysis of the University of Oklahoma
- ◆ Division of Agricultural Sciences and Natural Resources of Oklahoma State University
- ◆ [Ad Valorem Division of the Oklahoma Tax Commission](#)
- ◆ Representative of the Oklahoma Regional Universities
- ◆ Information Services of the Office of State Finance
- ◆ Wildlife Conservation



State Geographic Information Council 19 Members – 4 New

- ◆ Director of Homeland Security
- ◆ Three members appointed by the Governor
 - ◆ Representative of the Oklahoma Association of Regional Councils
 - ◆ [Representative of County Assessors](#)
 - ◆ Representative of City Government

Providing for Meeting of the Council:

- ◇ Chair of the Council shall be the Director of the Conservation Commission
- ◇ Meetings will be called by the Chair
- ◇ A majority of the membership of the Council constitutes a quorum for the conduct of business
- ◇ The Council will meet at least twice a year and the chair may call a meeting of the Council as often as necessary to transact business.

A member of the Council shall not:

- ◇ Be an officer, employee or paid consultant of a business entity that has substantial interest in the GIS industry
- ◇ Own, control, or have directly or indirectly, more than ten percent interest in a business entity that has a substantial interest in the GIS industry
- ◇ Be an officer, employee, or paid consultant of a business entity that is connected with any contract or bid for furnishing GIS to any governmental body of the state
- ◇ Be a person required to register as a lobbyist on behalf of a business entity or trade association that has substantial interest in the GIS industry.
- ◇ Accept or receive money or another thing of value from an individual, firm, or corporation to whom a contract may be awarded.

The duties of the Council shall include overseeing the Office of Geographic Information concerning the following:

- ◆ Development, adoption, and recommendation of standards and procedures
- ◆ Development of a strategy for the implementation and funding of a statewide GIS
- ◆ Development, delivery, and periodic revision of a statewide GIS plan and annually reporting to the Governor and the Legislature
- ◆ Promotion of collaboration and sharing of data and data development
- ◆ Neither the Council nor its members shall have the power to form or award contracts or to employ staff. Members appointed by the Governor shall serve without compensation.

New Law: Office of Geographic Information

- ◆ There is hereby established an Office of Geographic Information in the Oklahoma Conservation Commission.
- ◆ The Executive Director of the Oklahoma Conservation Commission shall appoint, after consultation with the Council, a person of suitable training, experience and knowledge to manage the Office with the title of State Geographic Information Coordinator.
- ◆ The office may solicit, receive and consider proposals for funding from any state agency, federal agency, local government, university, nonprofit organization or private person or corporation. Additionally, the office may receive a specific legislative appropriation within the appropriation for the Oklahoma Conservation Commission



The Office Shall:

- ◆ Provide staff support and technical assistance to the Council
- ◆ Establish a central statewide geographic information clearinghouse
- ◆ Coordinate any grant programs
- ◆ Coordinate multi agency GIS projects
- ◆ Provide access to consulting and technical assistance
- ◆ Develop, maintain, update and interpret GIS standards



The Office Shall:

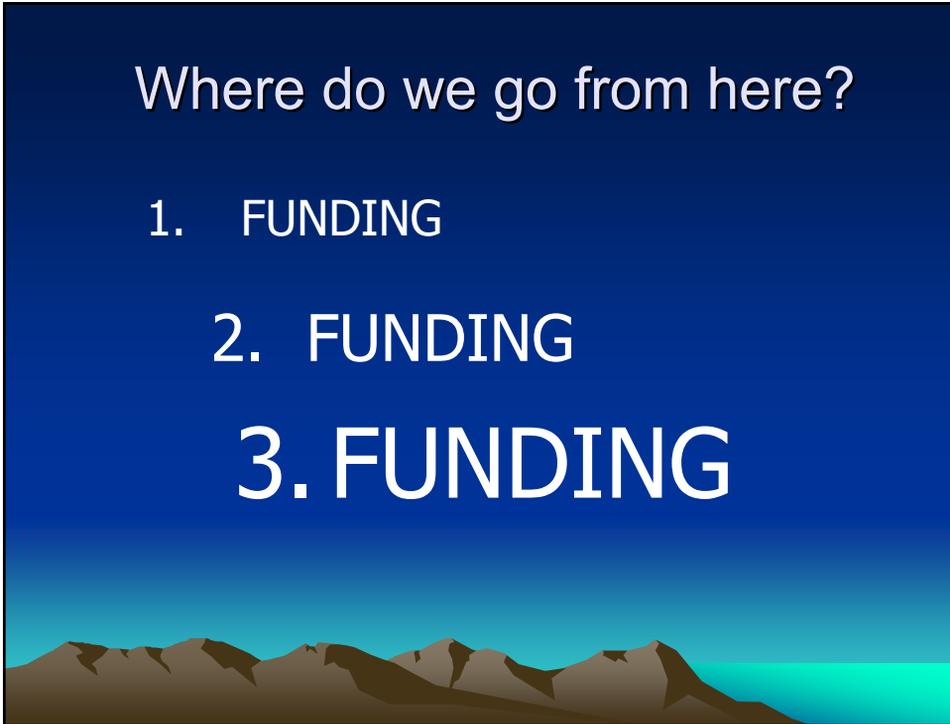
- ◆ Provide GIS services
- ◆ Evaluate, participate in pilot studies and make recommendations on GIS hardware and software
- ◆ Prepare proposed legislation and funding proposals for the Legislature
- ◆ Address data sensitivity issues
- ◆ Provide an annual report to the Governor and Legislature

Where do we go from here?

1. FUNDING

2. FUNDING

3. FUNDING



NSGIC



Special points of interest:

March 6, 2006

- The Fifty States Initiative offers a new "foundation" for the National Spatial Data Infrastructure (NSDI)
- A work group of Federal, State and Local government members created the action plan
- The initiative stresses the wise use of existing funding mechanisms
- In the absence of these recommended coordination criteria, government agencies will waste money and duplicate effort

FORMATION COUNCIL

ty States* Initiative
bio, Puerto Rico, and the Insular Areas

FGDC and NSGIC Begin Implementing the Fifty States Initiative

The Fifty States Initiative outlines a fundamental change in the way all governments should work together to build the National Spatial Data Infrastructure (NSDI). Instead of the current "build it and they will come" philosophy that relies on random grants and partnerships, a new program emphasizing strategic and business planning with specifically targeted implementation grants, performance measures and incentives will be employed.

This initiative is one of twelve planning activities that were begun as part of the Federal Geographic Data Committee's (FGDC) *Future Directions* strategic planning process. For further details on all of the Future Directions projects, see the FGDC web page at the URL listed below.

The Action Plan for the Fifty States Initiative was approved for implementation by the NSGIC Board of Directors and by the Federal Geographic Data Committee. It identifies

the criteria, characteristics and activities that will lead to effective coordination councils in the future. In addition, it lays out implementation steps that the Federal government and other entities need to undertake to establish more formal statewide coordination councils that will take an active roll in completing the NSDI. In this document, the term "statewide" applies to the states, the District of Columbia, Puerto Rico, and all of the Insular Areas.

Federal Geographic Data Committee (FGDC)

- A US Federal Interagency committee responsible for facilitating geospatial related activities and implementation of the NSDI across the Federal government
 - 19 Federal agencies are members
- Cooperate and coordinate with organizations from state, local and tribal governments, the academic community, and the private sector.

NSDI - What Is It ?

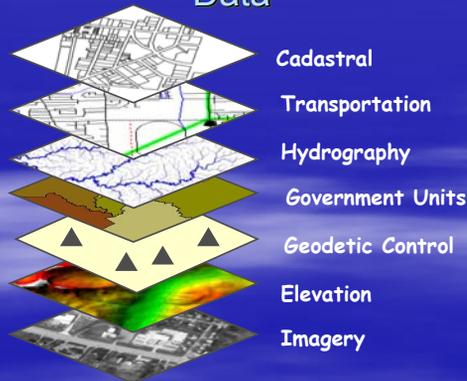
- **Public Policies** - Public Access for Federal Data, Data Sharing, Privacy Protection, Reduce Duplication, Use Effective Business Practices (Unify and Simplify)
- **Technology** - NSDI Clearinghouse, Interoperable Geoprocessing
- **Standards** - Metadata, Data Standards, Framework Data
- **Resources** - Partnerships, Collaboration, Leverage Investments, Grant Program

National Spatial Data Infrastructure (NSDI)

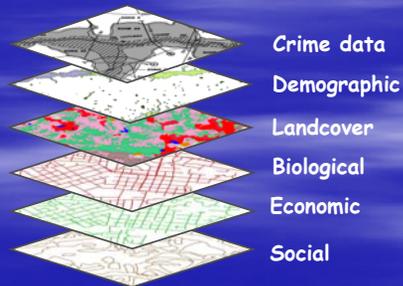
The vision of the NSDI: to assure that spatial data from multiple sources (Federal, State, and local governments, academia, and the private sector) are widely available and easily integrated to enhance knowledge and understanding of our physical and cultural world.

Access, Sharing, Interoperability and Relationships to Build Once, Use Many Times

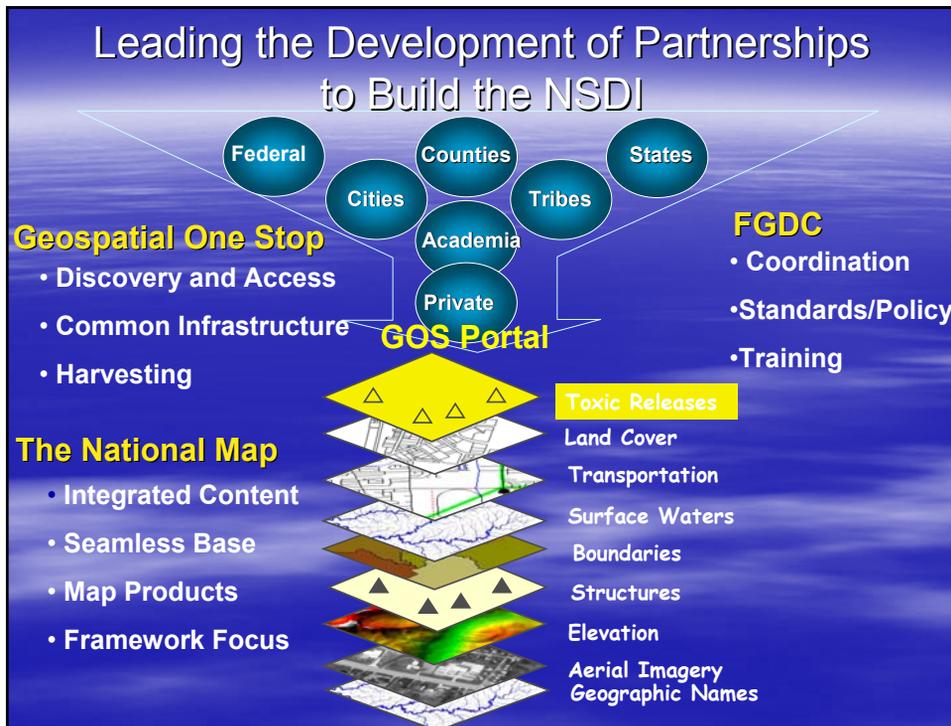
Framework/Core Data



Other Thematic Data

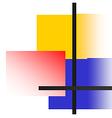


Source KY Office of Geographic Information



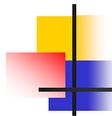
50-State Initiative

- A Partnership between NSGIC and FGDC.
- Utilizes Strategic and Business Planning to implement effective coordination of geospatial information technologies.
- Oklahoma received a 2006 FGDC CAP grant to develop a Strategic and Business Plan for the Council/OGI.



Criteria for Effective Coordination

- Full-time, Paid Coordinator
- Clearly defined authority
- Formal relationship with state CIO
- A Champion
- Framework Data/State Clearinghouse
- Ability to work/coordinate with stakeholders



Criteria for Effective Coordination (con't)

- Sustainable funding
- Coordinators can contract/administer funds
- Federal government uses statewide coordination office as a clearinghouse for grant opportunities

Strategic & Business Plan Development-Council/OGI

- \$ 50,000 CAP Grant/50 % match
- Strategic Planning Facilitator
- Review the 1991/1996 Strategic Plans
- Needs Assessment-Electronic Survey & Focus Groups-Public & Private Sectors
- Conduct a SWOT analysis of current GI climate

Strategic & Business Plan Development-(con't)

- Identify practical vision for 3 year plan
- Develop strategic directions and goals for this 3 year plan
- Develop a one-year implementation plan with measurable objectives
- Construct a business plan including a return on investment to justify funding

OGI Mission

The OK OGI provides geographic information services to governments, academia, industry, and the public. The Office:

- Supports the GI Council with technical assistance.
- Coordinates and promotes geographic information awareness, activities, data, and training.
- Develops standards, policies, and operating procedures.
- Maintains a centralized statewide clearinghouse of accurate and timely data while protecting data security.
- Facilitates data development, sharing and access.
- Fosters the values and benefits of GIS technology to ensure good stewardship of the State's resources.

OGI Organizational Vision

The OGI's statewide spatial data infrastructure is consistent with appropriate national standards and supports the notion of a National Spatial Data Infrastructure or NSDI, thereby promoting OK as a national leader in leveraging Geographic Information Systems to benefit both the State and the Nation.

Strategic Direction and Goals

Building a Sustainable Future

1. **Annually prepare three-year budget.**
2. **Annually complete 3-year strategic plan.**
3. **Develop state coordinator and GI job classifications and descriptions for approval.**
4. **State GI coordinator hired and dedicated solely to OGI initiatives.**
5. **Conduct awareness campaign with agency directors and legislative leaders.**
6. **Establish executive level Council and legislative commitments.**
7. **Establish ongoing OGI strategic review process.**
8. **Conduct annual review and update of OGI Strategic Plan.**
9. **Develop professional Geographic Information Organization for Oklahoma.**

Strategic Direction and Goals

Marketing GI as an Important Decision Making Tool

1. **Create comparative analysis report to project ROI.**
2. **Develop pilot project to increase awareness of GIS need.**
3. **Increase website utility.**
4. **Conduct GIS awareness campaign across Oklahoma.**
5. **Plan and host annual statewide conference featuring best practices recognition.**
6. **Foster training and education.**

Strategic Direction and Goals

Maximize Geographic Information Benefits for the State

1. **Participate in national multi-state GI organizations.**
2. **Participate in regional and national coordination efforts.**
3. **Initiate data sharing/stewardship agreements among specific stakeholders.**
4. **Organize an integrated data development consortium.**
5. **Leverage existing national organization participation.**
6. **Leverage national resources and initiatives to receive maximum benefits.**
7. **Develop partnerships for data sharing and stewardship.**
8. **Establish official statewide information clearinghouse.**

OKMaps

- <http://ogi.state.ok.us/ogi/search.aspx>

HB 1086-Section 7

- OK State Gov't Geographic Information One-Stop Initiative
 - State Geographic Information Coordinator establish an online web presence for public access to geodata
 - SGIC will establish procedures
 - All state agencies, board, commissions shall submit geodata to OGI for publication
 - Geodata = Spatial or Geographic Information

IT Consolidation-2010

- HB 1170 – Effective 8-26-2010
 - Created CIO position-Governor appoints
 - Administers ISD of OSF
 - ISD establishes and enforces IT standards
 - All IT acquisitions under CIO authority
 - ISD to review and approve all IT purchases
 - CIO ensures state agency compliance with security and internal control policy
 - Exempts higher education and OneNet

IT Consolidation - 2011

- HB 1304 – Effective 8-25-2011
 - Defines IT assets and positions
 - CIO approves all IT acquisitions
 - Within 30 days State agency to identify assets and positions specific to operations
 - If not exempt, assets transferred to ISD 1-1-12, positions transferred 2-1-12
 - CIO must identify savings as result of transfer
 - Beginning 2013, funding for IT will come through OSF
 - All state agencies required to use OSF technology services- Data Center, Network, Communication, Email, Security, Financial (CORE)

IMAGERY FOR THE NATION

BY THE NATIONAL STATES GEOGRAPHIC INFORMATION COUNCIL (NSGIC)

The Vision *The nation will have a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.*

As New States President, NSGIC
 The National States Geographic Information Council (NSGIC) is working with the National Imagery Foundation (NIF) to create a new and improved National States Geographic Information Council (NSGIC) to create a new sustainable and integrated program for the nation's geographic information needs. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

The Program
 This is a multi-year program that will consist of a national digital imagery program that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Value Proposition
 This program will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Program Benefits
 This program will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Key Metrics
 This program will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Summary
 This program will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Key Metrics
 This program will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Summary
 This program will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies. NSGIC will be a national organization that will provide a sustainable and flexible digital imagery program that meets the needs of local, state, regional, tribal, and federal agencies.

Six-inch resolution imagery



Resolution: 6 inches
 Sensor: IKONOS-2
 Coverage: 20
 Period: 1-15 for 90% USGS (Phase of Business)
 (see below for details)



Product: 100% coverage of the United States
 Sensor: IKONOS-2
 Coverage: 20
 Period: 1-15 for 90% USGS (Phase of Business)
 (see below for details)

Key Metrics:
 - 100% coverage of the United States
 - 20% coverage of the United States
 - 10% coverage of the United States

One-foot resolution imagery



Resolution: 1 foot
 Sensor: IKONOS-2
 Coverage: 20
 Period: 1-15 for 90% USGS (Phase of Business)
 (see below for details)



Product: 100% coverage of the United States
 Sensor: IKONOS-2
 Coverage: 20
 Period: 1-15 for 90% USGS (Phase of Business)
 (see below for details)

Key Metrics:
 - 100% coverage of the United States
 - 20% coverage of the United States
 - 10% coverage of the United States

One-meter resolution imagery



Resolution: 1 meter
 Sensor: IKONOS-2
 Coverage: 20
 Period: 1-15 for 90% USGS (Phase of Business)
 (see below for details)



Product: 100% coverage of the United States
 Sensor: IKONOS-2
 Coverage: 20
 Period: 1-15 for 90% USGS (Phase of Business)
 (see below for details)

Key Metrics:
 - 100% coverage of the United States
 - 20% coverage of the United States
 - 10% coverage of the United States

Imagery For The Nation-IFTN

- NSGIC/NDOP/FGDC partnership
- New nationwide imagery program
- Imagery on a set schedule
- Public domain
- Buy-up options

IFTN -Details

- Statewide 1-meter, leaf-on, color, 3-yr cycle
- Every 3 years 50% Statewide, 1-foot, leaf-off, color, buyup option for remaining 50%. Plus 50% matching funds available for 6-inch, leaf-off, color, urbanized areas > 50,000 population & 1,000 people/sq. mi.



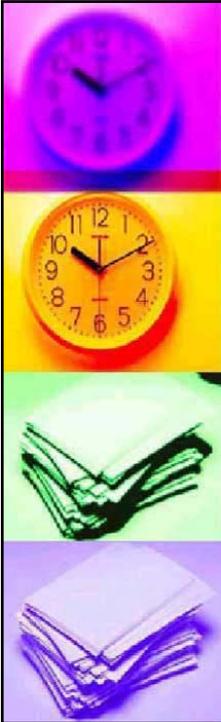
National Broadband Mapping Program-ARRA(Stimulus)

Develop and maintain a comprehensive, interactive, and searchable nationwide inventory map of existing broadband service capability and availability in the United States that depicts the geographic extent to which broadband service capability is deployed and available from a commercial or public provider throughout each state.



What is Broadband?

- Internet service with a minimum speed of 768 kb/sec download and 200 kb/sec upload.
- All technologies (cable, DSL, fixed wireless, mobile wireless, etc.) excluding satellite.



State Grants

- Availability of broadband service at the address level
- Advertised and “expected actual” speeds of broadband service
- Technology used to deliver broadband service (e.g., Cable, DSL, Fiber-to home, WiMax)
- Average Revenue Per User (ARPU)*
- Location and capability of critical broadband-related infrastructure*
- Spectrum used by wireless broadband service providers



Critical Issues

- Confidentiality – NDA’s
- FOIA/ORA Exemption
- Timeline
 - Grant deadline 8/14/09
 - Awards announced on 9/15/09
 - Funds available 10/15/09
 - Substantially complete data 2/1/10
 - Data collection complete 3/1/10
 - Funds obligated 9/30/10
 - National map online 2/17/11
 - States provide updates/validation for 5 years
 - Grant ends 10/15/14
- Need for contractor assistance
 - RFP issued, reviewed, contract award 9/16/09



Why is Mapping Important?

- It will define areas that are served with broadband Internet services and those that are underserved or unserved.
- Used in awarding infrastructure grants to providers and communities wanting to expand broadband service.
- USDoC-NTIA \$ 4.7 Billion-urban/rural
- USDA-RUS \$ 2.5 Billion-rural
- OK Mapping Grant - \$ 2.14 Million Jan, 2010



OK Broadband Website

- <http://broadbandmapping.ok.gov/OKInteractiveMap.aspx>



OKMaps Website

<http://ogi.state.ok.us/ogi/search.aspx>

OK Broadband Mapping Website

<http://broadbandmapping.ok.gov/OKInteractiveMap.aspx>

GIS Job Descriptions

[http://www.ok.gov/opm/HR_and_Employee_Services/Job_Family_Descriptors/B000 - Information Technology/](http://www.ok.gov/opm/HR_and_Employee_Services/Job_Family_Descriptors/B000_-_Information_Technology/)

Mapping Session

What Can I Use All This Mapping For?

Presented by Troy Frazier, OTC

**Troy Frazier, CMS
Cartographer
Ad Valorem Division**

Phone: (405) 319-8200

Facsimile: (405) 521-0166

E-mail: tfrazier@tax.ok.gov

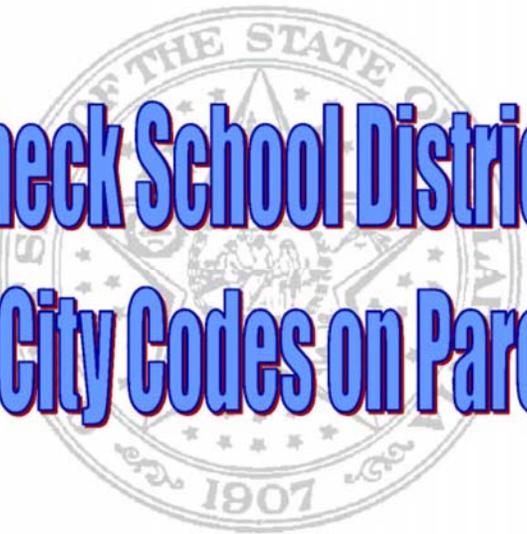
Mailing Address:

PO Box 269060, Oklahoma City, Ok 73126-9060

**We offer county visits, remote
“TeamViewer” help sessions,
phone help, and quarterly
ArcView training at the CLGT
computer lab in Stillwater.
We supply you with all free
mapping data we can find.**



**Why do you map
and what can you
do with it?**

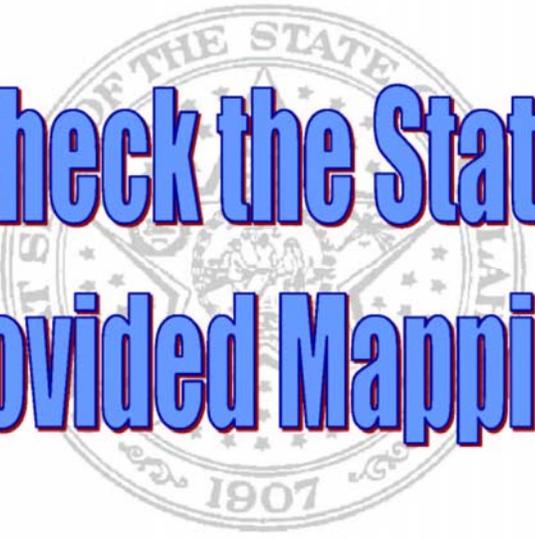


**Check School District
and City Codes on Parcels**

**Title 68
Article 28. Ad Valorem Taxes**

**§2815.2. County Assessor Maintain Current Boundary
Description of School Districts.**

The county assessor shall maintain and use the current boundary descriptions of each and every school district or part of a district in the county furnished by the State Department of Education pursuant to Section 4-104 of Title 70 of the Oklahoma Statutes.



Check the State Provided Mapping

Title 11

Article 21. Cities and Towns

§21-112. Record Regarding Territory Annexed or Detached.

When any territory is annexed to or detached from a municipality, whether by ordinance or court order, the mayor shall file and record a duly certified copy of the ordinance or court order, together with an accurate map or plat of the territory, in the office of the county clerk of the county in which the territory, or the greater portion of it, is located and with the Ad Valorem Division of the Oklahoma Tax Commission. The record in the office of the county clerk shall be conclusive evidence of such annexation or detachment.



Assist With Fair and Equitable Valuation of Property

Title 68
Article 28. Ad Valorem Taxes

**§2821. Physical Inspection of Real Property - Recording of Information –
Comprehensive Sales File - Drafting Facilities.**

- A.** Each county assessor shall cause real property to be physically inspected as part of the visual inspection cycle and shall require such examination as will provide adequate data from which to make accurate valuations.
- B.** The information gathered from the physical inspection shall be relevant to the type of property involved, its use category, the valuation methodology to be used for the property, whether the methodology consists of the cost approach, an income and expense approach or sales comparison approach, and shall be complete enough in order to establish the fair cash value of the property in accordance with accepted standards for mass appraisal practice.
- C.** Information gathered during the physical inspection shall be recorded using a standard method as prescribed by the Oklahoma Tax Commission in computerized or noncomputerized form. The information may include property ownership, location, size, use, use category, a physical description of the land and improvements or such other information as may be required.
- D.** In order to conduct the visual inspections of real property during the four-year cycle, **each county assessor shall acquire and maintain cadastral maps** and a parcel identification system. **The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force.**
- E.** The county assessor shall maintain a comprehensive sales file for each parcel of real property within the county containing relevant property characteristics, sales price information, adjustments to sales price for purposes of cash equivalency, transaction terms and such other information as may be required in order to establish the fair cash value of taxable real property.
- Each county assessor shall ensure that the office is equipped with adequate drafting facilities, tools, equipment and supplies in order to produce or update maps, sketches or drawings necessary to support the proper administration of the ad valorem tax and such other tools or equipment as may be required to perform duties imposed by law for the discovery and valuation of taxable property.**

**Help With the Purchase
of Computer Hardware
and Software
(related to mapping)**

Title 28
Section 60. Ad Valorem Taxes

§60. County Assessor Fee Guide.

All county assessors **shall charge and collect the following flat fees** to be uniform throughout the state, and the county assessor shall not be required to itemize or charge these fees pursuant to any other schedule, except as specifically provided by law:

For furnishing all records available for copying; in paper form and in a size 8 1/2" x 14" or smaller, and in one color on white paper, per page the fee shall be as provided in the Oklahoma Open Records Act, Section 24A.1 et seq. of Title 51 of the Oklahoma Statutes;

For furnishing standard maps; in paper form and **in one color on white paper or blue line**, per map and in the following standard sizes when available:

- | | |
|---|---------|
| 1. 'A' size approximately 8 1/2" x 11"..... | \$5.00 |
| 2. 'B' size approximately 11" x 17" | |
| 'C' size approximately 17" x 22" | |
| 'D' size approximately 22" x 34"..... | \$7.00 |
| 3. 'E' size approximately 34" x 44"..... | \$10.00 |

Individual property owners obtaining records for their own records shall be exempt from the provisions of this section.

Title 68

Article 28. Ad Valorem Taxes

§2829.1. County Assessor Fee Revolving Fund.

There is hereby created in the office of the county treasurer a revolving fund for the office of the county assessor, to be designated the "County Assessor Fee Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all fees collected by the assessor and all monies accruing to the fund. Monies deposited to the fund shall be expended by the county assessor and shall not be transferred to any other account for a purpose other than:

1. For maintenance, replacement and upgrade of computer hardware and software associated with county assessor databases and geographic information systems; and
2. To provide products and services generated from the database and geographic information system to both public and private parties.

The intent of this section is to increase the net funding level available to the county assessor to maintain electronic databases and geographic information systems as required pursuant to Section 2829 of this title.

Title 68

Section 2864. Ad Valorem Taxes

§2864. State Board of Equalization - Members - Examination of Assessments - Equalization, Correction, and Adjustments to Assessments

...
F. The Board shall set a fee or schedule of fees to be used by county assessors for the search, production and copying in electronic and/or digital format of property data, administration files, sketches and pictures for the real property maintained within the county assessors' computer systems for commercial purposes. Such fee or schedule of fees shall be uniform across the state to the extent possible with variances between the counties permitted to allow for the ability of various counties to produce data based on available technology, personnel and budget resources. The fee or schedule of fees shall not apply or be charged to individual property owners obtaining information on the owner's property for the owner's use. After establishing the fee or schedule of fees each year at its December 1 meeting, the Board shall review the fee or schedule of fees and make adjustments necessary to ensure uniform application to the extent possible across all counties and to take into account technological changes that may occur over time. The Board may direct that a county assessor's compliance with the fee or schedule of fees be considered when the county assessment examination is performed pursuant to the requirements of this section. Fees collected pursuant to this subsection shall be deposited in the applicable county assessor revolving fund, as provided in Section 2829.1 of this title, and the expenditure of such funds shall be subject to the provisions of such section. The fee or schedule of fees applicable to a county assessor shall be posted within its principal office and with the county clerk. The Board shall only establish fees or a fee schedule wherein the custodian shall charge reasonable costs for the retrieval of an existing record, regardless of format. Reasonable costs shall not exceed the actual cost of duplication of the record. As used in this section, "actual cost of duplication" means the cost of materials and supplies used to duplicate or reproduce the record. Costs for labor may only be charged when the request requires the custodian to compile data, extract data or redact information in order to create a new document to comply with a public record request. Records not readily available at the time of request shall be provided by the custodian of records within a reasonable time after receipt of the request. A reasonable time shall be presumed to be three (3) working days or less. The period may be extended by the custodian if extenuating circumstances exist. The period of extension shall not exceed seven (7) working days, unless:

1. The period of extension is agreed to by both parties;
 2. The request is voluminous; or
 3. Fulfilling the request would impair the custodian's ability to discharge its duties.
- The custodian shall notify the person requesting the records within seven (7) working days of the reason why the request cannot be fulfilled within the time period requested by the requestor and when the custodian will provide the records.



The yearly Mapping Support DVD-ROM's

2011 Mapping Support DVD-ROM for the JEFFERSON COUNTY ASSESSOR

Created by the Ad Valorem Division of OTC, February, 2011
Jeff Spelman, CAE, Director | Phone (405) 319-8200

This DVD-ROM contains:

- 2010aerials and 2008aerials (FSA 1 meter mosaic color aerials)
- 2006aerials, 2005aerials, and 2004aerials (FSA 2 meter color aerial)
- 2003aerials (NRCS/FSA 1 meter mosaic color aerials)
- 1995aerials (USGS/IOK 1 meter mosaic black and white aerials)
- ROADS (OU updated Census Road Layer)
- HIGHWAYS (derived from the OU updated Census Road Layer)
- RAILROAD (2002 Census Railroad Layer (if applicable))
- SECTIONS and TOWNSHIP (Digital Atlas of Oklahoma)
- WATER (pre-2000 Census Hydrology (Water) Layer)
- SOILS (NRCS Digitized Soil Map Layer)
- OTC-SCH ("official" school district boundaries)
- OTC-PREC ("official" precinct boundaries)
- OTC-CITY ("official" incorporated city limits)
- OTC-FEMA (FEMA flood map "FIRM" boundaries (if available))
- TatukGIS (a free mapping display program)

There may be three directories on this DVD-ROM:

First, in the "TatukGIS" directory is an installation program, TatukGIS_VWR_1_12_0_365.exe, for a free map viewer. There is also a TatukGIS user manual in pdf.

Second, the "UTM" directory contains the above mentioned layers. This set of mapping layers is in "shapefile" format to be used in the TatukGIS viewer and ESRI products.

Third (if available), the "TOWNSHIPS" directory contains scanned government fractional lot surveys from the U.S. Bureau of Land Management. More counties will be available as they are downloaded. All of these layers are the most current available.

Digital Aerial Photography Rectified Photos Ortho-Photos

Digital Aerial Photography

Digital aerial photography is any aerial photography available in a digital (or computer) format. These photos could be take by anything from a crop duster to a satellite in space. These photos can vary in quality and purpose. These photos can have anywhere from 10 meter to a half foot resolution. They can be in color or black and white. They can have some, most, or none of the distortions removed. They can be projected in Oklahoma State Planes, Albers, UTM, or not at all.

Rectified Photos

Rectified photos have some of the distortions removed. They have the “tilt” (the camera on the plane not being level with the earth) displacements removed. This allows you to accurately measure acreages and distances off the aerials and accurately match property boundaries on flat land. However, use it at your own risk for hilly country. This type of aerial photography is what was supplied to most counties in 1991-93 by the OTC.

Ortho-Photos

Ortho-photos have most of the distortions removed. They have the “tilt” (the camera on the plane not being level with the earth) and “relief” (the earth not being flat like the photo paper) removed. This allows you to accurately measure acreages and distances off the aerials and accurately match property boundaries. This type of aerial photography is the most useful for us. You should have copies of the 1995’s, 2003’s, 2004’s, 2005’s, 2006’s, and 2008’s.

The 1995 Aerial Photography

In 1999, the State of Oklahoma agreed to pay for half of \$7 million needed to process the 1995, black & white, leaf-off, 1-meter aerial photo flight for the entire state. In 2000 & 2001, these aerial photos were supplied to you by the Tax Commission.

The 2003 Aerial Photography

In 2003, the FSA (Farm Services Administration), the NRCS (Natural Resources Conservation Service), and several county assessors agreed to pay for a new color, leaf-on, 1-meter aerial photo flight for the entire state. As soon as the photos became public-domain, they were supplied to all the counties.

The 2004 Aerial Photography

In 2004, the FSA (Farm Services Administration) flew their color, leaf-on aerial photography without any partnerships. As a result, the photos were processed as 2-meter resolution instead of 1-meter. These photos were supplied to the counties this year.

The 2005 Aerial Photography

In 2005, the FSA (Farm Services Administration) once again flew their color, leaf-on aerial photography without any partnerships. And again, the photos were processed as 2-meter. These photos were supplied to the counties this year.

The 2006 Aerial Photography

In 2006, the FSA (Farm Services Administration) once again flew their color, leaf-on aerial photography without any partnerships. And again, the photos were processed as 2-meter. These photos were supplied to the counties this year.

The 2008 Aerial Photography

In 2008, the FSA (Farm Services Administration) once again flew their color, leaf-on aerial photography without any partnerships. This time, the photos were processed as 1-meter. These photos were supplied to the counties this year.



Let's Not Forget:
Parcels
Lots
Blocks
Subdivisions
Roads
Etc...

And Web Mapping:

www.cartercountyassessor.org (interactive)

www.clevelandcountyassessor.us (interactive)

www.garfieldcountyassessor.com (pay site)

www.lincolncountyassessor.org (interactive)

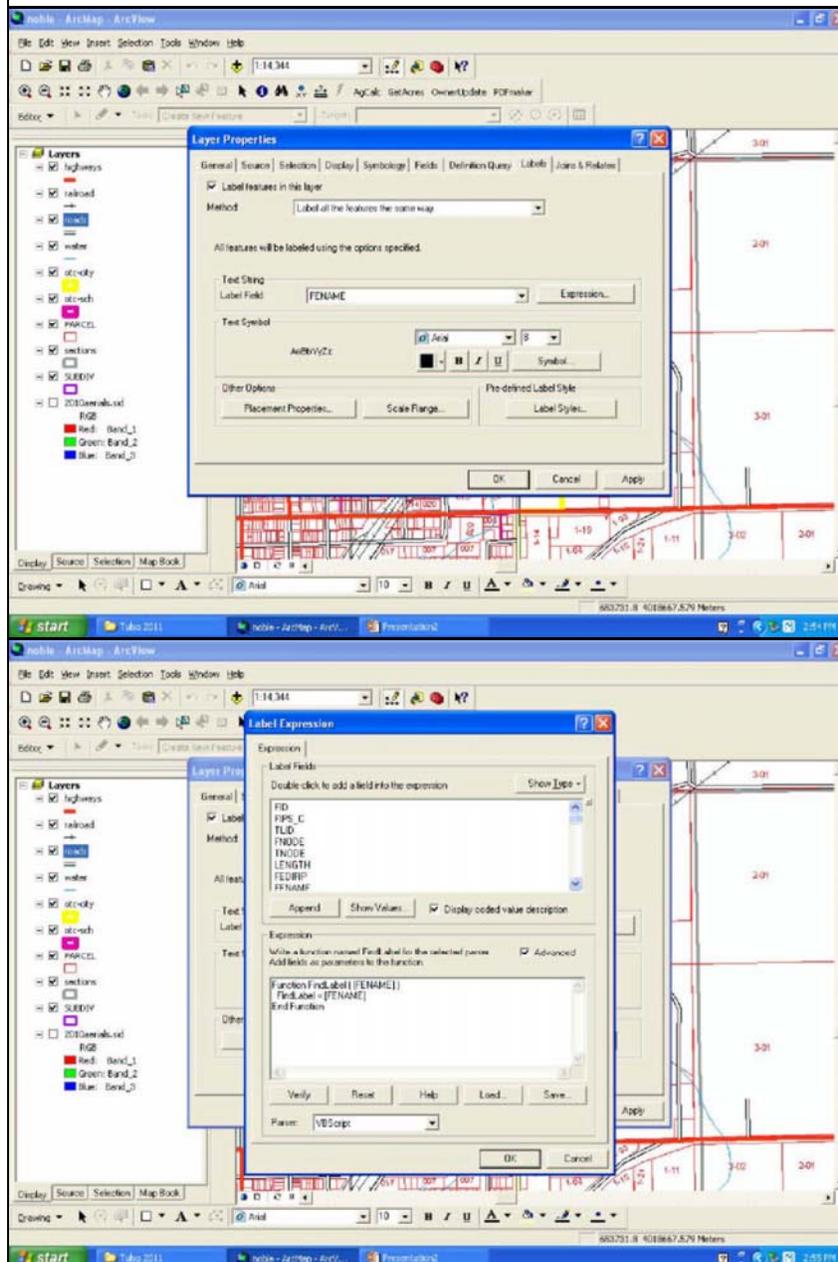
www.rogerscounty.org/assessor/index.htm (interactive)

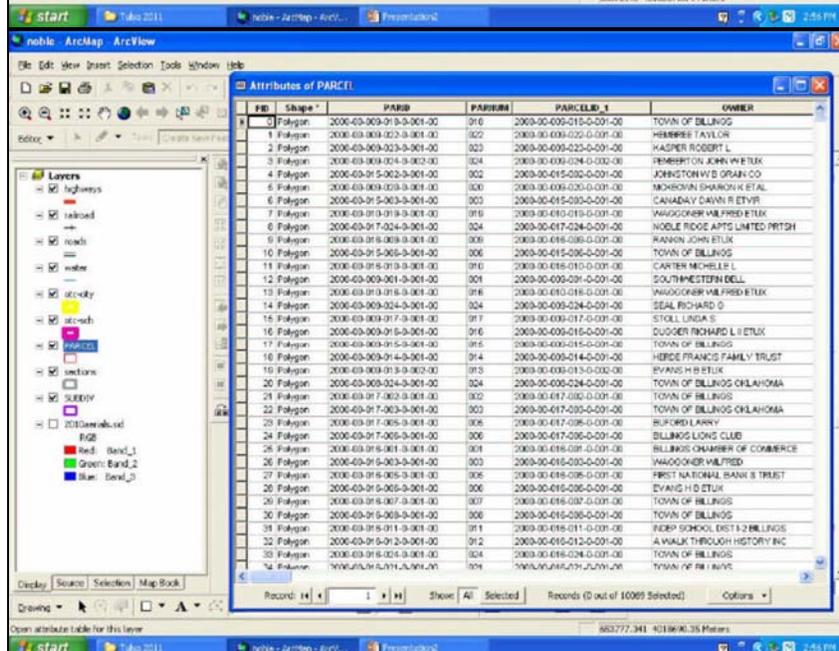
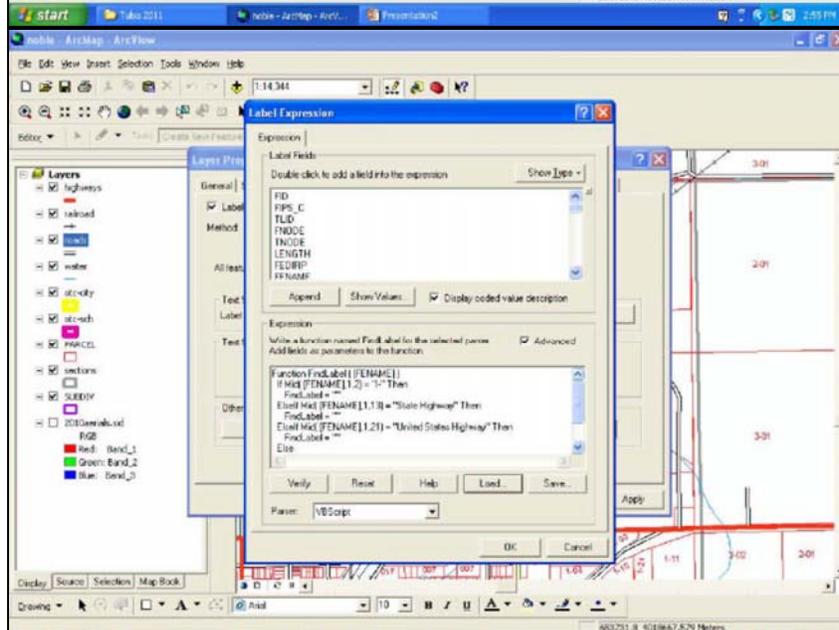
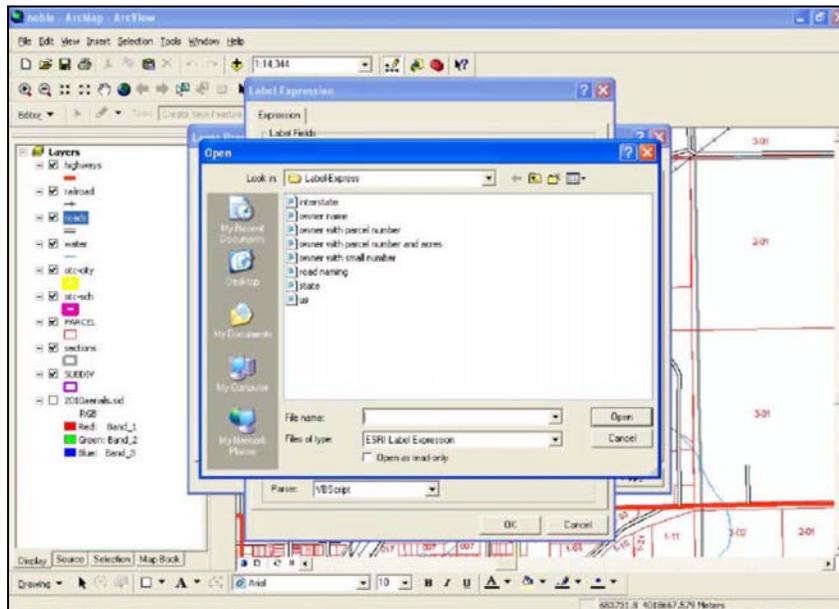
www.assessor.tulsacounty.org (pdf)

Advanced ArcGIS – VBA Macros

2011 Assessors' Educational Conference

Presenter: Troy Frazier, OTC





**2011 CONFERENCE
PERSONAL PROPERTY
SESSIONS**

PERSONAL PROPERTY DESK AUDITS

WHY WOULD YOU NEED TO DO DESK AUDITS?

1. When you get a rendition that has SAME AS LAST YEAR.
2. You know there is insufficient information.
3. You know the information that they did render is not correct when compared to other business of the same type.

WHEN DO YOU NEED TO DO DESK AUDITS?

1. If you are going to replace a rendition this must be done before April 15th in order that a notice can be sent. The same protest rules that apply to real property also apply to personal.
2. If you are checking all renditions to determine accuracy, you can work on these during the summer and if you have renditions in question be sure to put a reason in the note file in order that you can locate these accounts.

HOW DO YOU PERFORM A DESK AUDIT?

1. Calculating values by hand

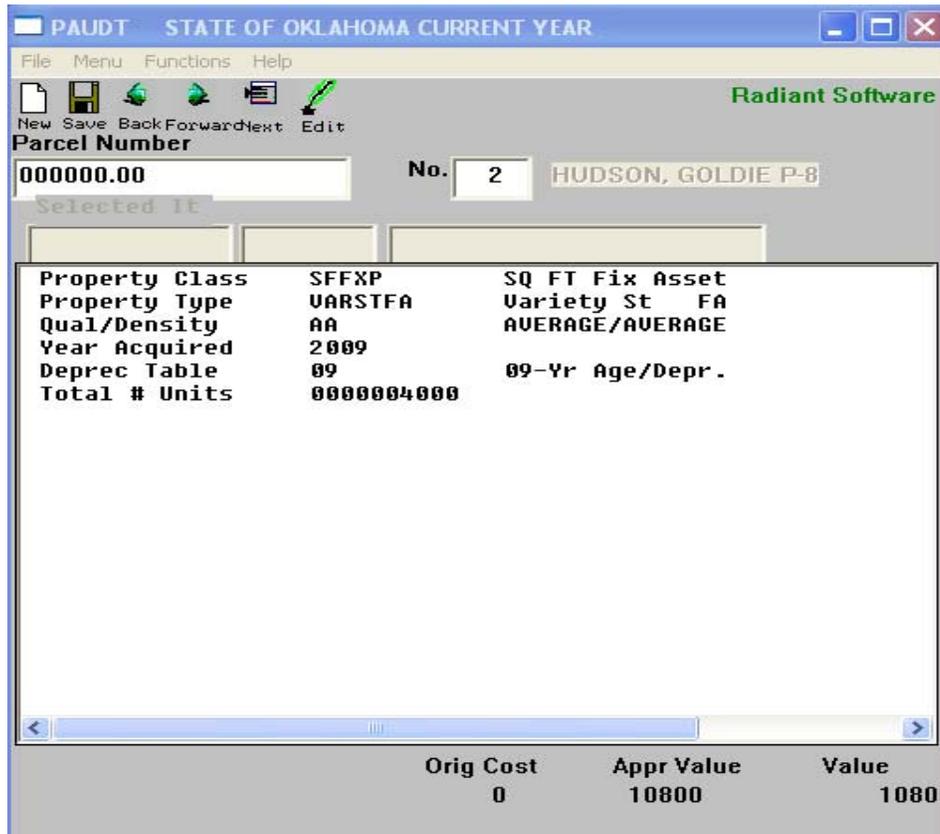
Using the business type, building size, merchandise quality and density, the inventory value and furniture and fixture values can be calculated. A 4000 square foot variety store, with average quality merchandise and with average density would be valued as follows:

Inventory- $4000 \times \$10.85 \text{ per sq ft} = \43400

Furniture & Fixtures- $4000 \times \$2.70 \text{ per sq ft} \times .72\% \times 1.1284 = \8775

2. Using the PAUDT screen

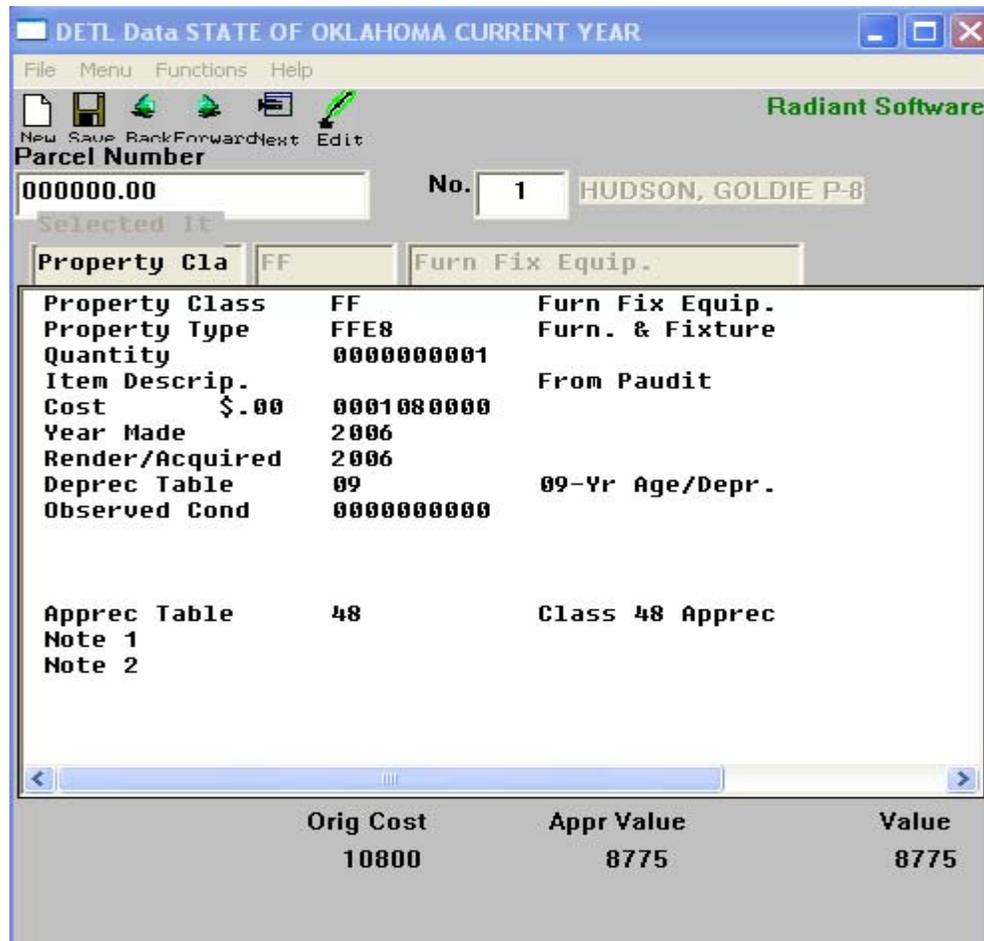
The PAUDT screen is a tool only and does not roll values into AA. You can use the PAUDT screen to determine the RCN of the fixed assets and/or the value of the inventory using the square foot method.



- Field 1 requires an entry of SFFXP for fixed assets (Furniture & Fixtures) or SFINP for inventory.
- Field 2 requires an entry of the code for a specific type of business and asset (FF or INV). This entry generates the price per square foot.
- Field 3 describes the quality of the store merchandise and how densely it is stored.
- Field 4 is the year the asset is being valued. ALWAYS the current year.
The asset will be depreciated and appreciated on the DETL screen.
- Field 5 is the depreciation table to be used. This is filled in automatically.
- Field 6 is the size of the area being used. Usually this is the entire building, but may be more or less.

There will normally be two screens for each type of business in a building, one for fixed assets and one for inventory.

The next step is to enter this value in the detail screen. The PAUDT screen has established the value but will not transfer it to the AA system.



Enter the DETL screen as you normally would, using the value from the PAUDT screen as the item cost. Remember this is entered in dollars and cents. Then apply the appropriate depreciation and appreciation tables.

The square foot method does not work in all types of businesses. Motels and hotels are best valued per room, and hospitals and nursing homes per bed.

July 09

2. Another audit procedure is the comparison of the valuation of like businesses. This can be done by gathering information of similar businesses in your county or surrounding counties.

The following is a comparison of Kentucky Fried Chicken Restaurants in and outside the county, followed by a few other Fast Food businesses.

OTC VALUATION GUIDE:

Fair Quality:

Locally owned and most drive-ins

Average Quality:

Better quality local and most franchised, inside seating

Inventory Density	Quality Fair	Quality Average	Quality Good
Average	1.95	3.10	7.45

Fixed Assets	Quality Fair	Quality Average	Quality Good
Average	15.25	47.20	85.95

CITY	COUNTY	SQ FT	AVG INV	INV PER SQ FT	FF&E	FF&E PER SQ FT	ORIGINAL YEAR	RENDITION SIGNED BY
------	--------	-------	---------	---------------	------	----------------	---------------	---------------------

BRISTOW	Creek	3152	1980	0.63	25410	\$ 8.06	1979&1995	DOYLE HOOVER
SAPULPA	Creek	2564	1744	0.68	48298	\$ 18.84	1972	DOYLE HOOVER
JENKS	Tulsa	2432	968	0.40	87583	\$ 36.01	1987	DOYLE HOOVER

BROKEN ARROW	Tulsa	2871	1813	0.63	261989	\$ 91.25	2004	JEANIE FRANKLIN
OWASSO	Tulsa	3133	1838	0.59	256006	\$ 81.71	2005	JEANIE FRANKLIN
TULSA -6155 S GARNET Tulsa		2760	1931	0.70	301149	\$ 109.11	2003	JEANIE FRANKLIN
McALESTER	Pittsburg	3875	1700	0.44	83175	\$ 21.46	1999	JEANIE FRANKLIN
OKMULGEE	Okmulgee		1900		125962		2003	JEANIE FRANKLIN
HENRYETTA	Okmulgee		2014		96146		2000	JEANIE FRANKLIN
CLAREMORE	Rogers	2920	1218	0.42	136790	\$ 46.85		SW PROP TAX, TX
BIXBY - 1464	Tulsa		250		37155		2004	

BIXBY - 2095	Tulsa	2277	6501	2.86	155498	\$ 68.29	2003	
SAND SPRINGS	Tulsa	3498	8682	2.48	117778	\$ 33.67	2003	
TULSA - 4997 S UNION		2139	8654	4.05	100389	\$ 46.93	2003	
TULSA - 7180 S MEMORIAL		2894	11878	4.10	170467	\$ 58.90	2005	
TULSA - 11104 E 21ST		2724	11587	4.25	107088	\$ 39.31	2003	
TULSA - 4235 S PEORIA		2568	12374	4.82	83240	\$ 32.41	2003	
TULSA - 7304 E ADMIRAL		1614	9957	6.17	93644	\$ 58.02	2004	

OTHER COMPARISONS -- CREEK COUNTY

CHURCH'S CK	SAPULPA	2193	2876	1.31	251155	\$ 114.53	2009
-------------	---------	------	------	-------------	--------	--------------	------

TACO BELL	SAPULPA	2866	6080	2.12	182256	\$ 63.59	1995
-----------	---------	------	------	-------------	--------	-------------	------

TACO BUENO	SAPULPA	2366	5114	2.16	113508	\$ 47.97	2001
------------	---------	------	------	-------------	--------	-------------	------

SONIC	SAPULPA	1176	9024	7.67	177208	\$ 150.69	2001
-------	---------	------	------	-------------	--------	--------------	------

SONIC	DRUMRIGHT	1100	5505	5.00	240872	\$ 218.97	2001
-------	-----------	------	------	-------------	--------	--------------	------

MCDONALDS	SAPULPA	4267	10355	2.43	304599	\$ 71.38	1999
-----------	---------	------	-------	-------------	--------	-------------	------

MCDONALDS	BRISTOW	4545	6749	1.48	167322	\$ 36.81	1988
-----------	---------	------	------	-------------	--------	-------------	------

KEN'S PIZZA	SAPULPA	3070	7000	2.28	147350	\$ 48.00	1982
-------------	---------	------	------	-------------	--------	-------------	------

MAZZIO'S	SAPULPA	3112	10258	3.30	50000	\$ 16.07	2008
----------	---------	------	-------	-------------	-------	-------------	------

APARTMENT AUDIT
2005

				MICROWAVE				TOTAL	TOTAL		FILED	INCRSD
SD#	REAL ESTATE #	APARTMENT NAME	# OF	DISHWASHER	CLUB	FILED	ADJ	COST	ADJ	DIFFRNC	AV	AV
			UNITS	WASHERS	HOUSE	UNIT	UNIT	AS	COST	IN COST		
				DRYERS		COST	COST	FILED				
2CB	5999-32-016-009-0-080-00	MARTIN PLACE	32	10-32-0-0	NO	\$746	\$810	\$23,880	\$25,927	\$2,047	693	1338
2CB	5999-32-016-009-0-018-00	HARMON VILLAGE	60	0-0-5-4	NO	\$1,031	\$0	\$61,871	\$61,871	\$0	2076	2076
	5525-00-002-000-0-010-00	SMITH PARK	31	0-31-0-0		\$840	\$0	\$26,051	\$26,051	\$0	2223	2223
2CB	5501-00-061-000-0-190-00	THE BUILDINGS	10	10-10-2-2	NO	0	\$1,765	\$0	\$17,639	\$17,639	0	2048
39C	9999-32-01800-7-0-690-00	SMOKEY CREEK	24	0	NO	\$364	\$1,049	\$8,734	\$25,176	\$16,442	480	1783
39C	9999-32-018-007-0-680-00	SMOKEY VILLAGE APT	24	0	NO	\$1,053	\$0	\$25,276	\$25,276	\$0	765	765
31C	6110-00-002-000-0-020-00	APARTMENT LTD.	16	0	NO	\$0	\$806	\$0	\$12,888	\$11,878	0	1038
										\$0		
03C	8999-21-19-9-0-019-01	JOHNSON'S VILLAGE	28	0-0-2-2	YES	\$1,583	\$1,583	\$44,314	\$44,314	\$0	1722	1722
03C	8999-16-19-9-0-039-02	ELM MANOR	17	0-17-2-2	NO	\$785	\$1,284	\$14,125	\$21,832	\$7,707	475	1145
03C	0000-16-019-009-0-038-01	SKYVIEW COURTS	21	0-0-0-0	NO	\$2,007	\$0	\$51,001	\$42,139	-\$8,862	2130	1334
03C	8040-00-001-000-0-010-00	CHIMNEY CREEK APT	23	0-23-0-0	NO	\$497	\$1,642	\$11,923	\$37,766	\$25,843	592	1332
20C	2361-00-009-000-0-020-00	BIKINI BOTTOM PLACE	16	0-16-0-0	NO	\$1,030	\$1,175	\$16,483	\$18,807	\$2,324	512	908
20C	2361-00-009-000-0-040-00	BIKINI BOTTOM APTS	8	0	NO	\$2,490	\$0	\$19,919	\$19,919	\$0	580	1080
										\$0		
33C	1000-00-047-000-0-030-00	SENIOR APTS	28	0-28-4-4	YES	\$1,959	\$0	\$54,856	\$54,856	\$0	4861	4861
33C	1148-00-001-000-0-010-00	BASKETBALL COURTS	60	0-60-16-16	YES	\$1,738	\$0	\$104,264	\$104,264	\$0	12254	12254
33C	1999-14-018-011-0-010-00	BLUEBERRY HILL APTS	150	0-	NO	\$37	\$780	\$5,600	\$116,962	\$111,362	191	7638
33C	1999-10-017-011-0-375-00	KJ APTS	8	0	NO	\$0	\$712	\$0	\$5,694	\$5,694	0	820
33C	1590-00-001-00000-010-00	GARDEN SPOT APT	100	0-100-6-6	YES	\$0	\$1,133	\$0	\$113,279	\$113,279	0	10426
33C	1235-00-002-000-0-030-00	MARAY'S PROPERTIES	24	0-24-0-0	NO	\$0	\$1,049	\$0	\$25,176	\$25,176	0	1783
33C	1600-00-003-000-0-030-00	OAKS VILLAGE	36	0	NO	\$664	\$739	\$23,890	\$26,601	\$2,711	717	1199
33C	1000-00-021-000-0-030-00	D & D PROPERTIES	3	0	NO	\$810	\$810	\$2,430	\$2,430	\$0	120	0
33C	1455-00-002-000-0-A10-00	NORTHERN MTN PROP	56	0-56-0-0	NO	\$304	\$1,057	\$17,015	\$59,184	\$42,169	2025	2430
33C	1235-00-002-000-0-040-00	GRASSROOTS APTS	40	0-40-0-0	NO	\$300	\$1,009	\$12,000	\$41,370	\$29,370	1440	1674
8CS	1460-00-001-000-0-050-00	CARAMEL COURTS	20	0-20-0-0	NO	\$0	\$1,048	\$20,958	\$20,958	\$0	0	742
8CS	1999-11-017-011-0-050-00	LAZY Z APTS	24	0	NO	\$541	\$0	\$12,981	\$12,981	\$0	1454	1454
								\$557,571	\$963,360	\$404,779	35310	64073
										INCREASED AV		28763

Convenience Store Audit

Date _____ Sch Dist _____ RE# _____

Store owner _____ Re Owner: _____

Conv store: _____ Phone _____

Location _____

Fuel Supplier _____

Who owns fuel Supplier _____ Store: _____ Other _____

How many tanks _____

Who owns tanks _____

Who owns MPD _____ Air compressor & size _____

How many Multiple Product Dispensers _____

No. of hoses per MPD _____

Credit card pumps _____ How many _____ No _____

Submergable pumps _____ Hp: _____

How often do you fill the tanks _____

How full do you fill the tanks _____

Who owns store inventory: _____

Who owns store fixtures: _____

Is canopy assessed on real estate Yes No If not to whom assessed _____

COMMENTS TOTAL INVENTORY AVG \$29563 - ALLOCATED TO FUEL & GRO BY NGH-UNDERVALUED INCREASED FOR 2006 TO BELOW FIGURES

Fuel tanks total gal capacity **24,000** Fuel inv @ \$1.457= 90% **\$23,603**

Sq ft of store **1984** **F & F \$26,910** **\$13.56** per sq ft INVENTORY **\$29,563** **\$14.90** per sq ft

OTC Valuation Guide per sq ft

F&F Density	Fair Quality	Avg Quality	Good Quality
Low	2.60	9.50	21.95
Avg	6.20	15.20	29.50
High	8.25	18.80	49.10

Inventory Density	Fair Quality	Avg Quality	Good Quality
Low	3.00	7.20	15.75
Avg	4.75	11.10	22.00
High	8.25	15.55	32.50

Audit calculations using OTC Business Personal Property Guide

For example:

A 4000 square foot Dollar General Type store built in 2006 has been determined to have average quality/average density inventory. It also has average quality/density fixed assets.

The calculation of inventory value is as follows:

$$4000 \text{ sf} \times 10.85/\text{sf} = 43,400 \text{ (inventory value)}$$

The calculation of fixed asset value is a follows:

$$4000 \text{ sf} \times 2.70/\text{sf} = 10,800 \times 72\% \text{ good (depreciation)} \times 1.1284 \text{ (appreciation/trending factor)} = 8775$$

3 years depreciation and 3 years of appreciation

Another example:

A 4000 square foot "Everything a Dollar" type store built in 2006 has been determined to have average quality/average density inventory. It also has average quality/density fixed assets.

The calculation of inventory value is as follows:

$$4000 \text{ sf} \times 6.25/\text{sf} = 25,000 \text{ (inventory value)}$$

The calculation of fixed asset value is a follows:

$$4000 \text{ sf} \times 1.70/\text{sf} = 6800 \times 72\% \text{ good (depreciation)} \times 1.1284 \text{ (appreciation/trending factor)} = 5525$$

3 years depreciation and 3 years of appreciation

First Request Letter

Name

Address

Date

Personal Property Account: 7778754

Dear Taxpayer:

Business Personal Property assets are to be rendered to this office each year by March 15th as required by **State Statute Title 68**. In reviewing our files, we find that the information on your business has either not been received or is inadequate.

We are making a **Formal Written Request** for further information on the Business Personal Property account shown above.

The items checked below indicate the information that is being requested:

_____ Leasehold improvements -Detail by cost and acquisition year, **not** book value.

_____ Furniture and Fixtures - Detail by cost and acquisition year, **not** book value.

_____ Electronic Equipment - Detail by cost and acquisition year, **not** book value.

_____ Computer Equipment - Detail by cost and acquisition year, **not** book value.

_____ Machinery and Equipment - Detail by cost and acquisition year, **not** book value.

_____ Leased Assets – Should be itemized indicating what the asset is, name and address of lessor or lessee, the length of the lease and the cost of the asset or monthly payment.

_____ Inventory – Raw materials, work-in-process, and finished goods.

_____ Completed Business Personal Property Rendition (901) and Asset List

_____ Other

If you have any questions or need assistance, please contact Joe at 888-999-7777.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

Name
Address

Date

RE: Business Personal Property Account Number: 8888888

Dear Taxpayer:

We have determined that the total fair market value of the above Personal Property should be changed from _____ to _____. We will make such changes in our records after presentation to the Equalization Board.

If you approve of the adjustment, no further action need be taken. However, if you disagree with this value, you have **ten working days** from the date of this notice to file a formal protest with the XXXX County Equalization Board as follows:

XXXX County Equalization Board
C/O XXXX County Clerk
9999 South 9th
XXXX, Oklahoma 99999

Board goes out of session **find statute**

If our office can be of any further assistance, please call Joe at 999-999-9999.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

Business Name
Address

Date

Personal Property Account Number: 989878

Dear Taxpayer:

According to our records, our previous request concerning a business you may or may not own, has gone unanswered.

Please consider this a **Final Request**.

If we do not hear from you within ten (10) business days, arbitrary values will be placed on the Business Personal Property account shown above. (68 OS § 2843)

If you are currently filing under another business name, please notify this office. Each business location must be filed separately.

A blank rendition form has been enclosed for your convenience. Please complete, sign and return the form within the time specified above.

If you need assistance in completing the form, please call 999-999-9999.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

Name
Address

Date

RE: Protest Number Account Number: 123456789

Thank you for bringing your information to our attention. After reviewing evidence you have submitted and further analysis of other pertinent information, we feel that our data indicates that the fair market value of the protested Personal Property is correct and therefore should remain on the tax rolls at the current value.

If you disagree with our decision or have additional evidence to the contrary, you have ten working days from the date of this notice to file a formal protest with the XXXX County Equalization Board as follows:

XXXX County Equalization Board
C/O XXXX County Clerk
9999 South 9th
XXXX, Oklahoma 99999

Board goes out of session [find statute](#)

If our office can be of any further assistance to you, please call Joe at 999-999-9999.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

Business Name
Location

Date

Dear Taxpayer:

The Oklahoma Tax Commission has notified the XXXX County Assessor's Office that you may have started a new business in XXXX County. (68 OS§ 2839)

If for any reason this business did not exist as of January 1, or is assessed under another name or place on the tax roll in error, please make the corrections and return this form as soon as possible. We will need a contact name and telephone number so we may contact you if necessary.

Business Name/ Entity Name
As it will appear on the tax rolls:

Account Number: 4564556

Business Name
Location

Please make corrections here:

Signature

Phone Number

Date

If the business was sold, please furnish us with the buyer's name, address, and telephone number.

If this information is correct, you do not need to respond.

Please call the XXXX County Assessor's Office at **999-999-9999** if you have any questions.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

Company Name
Address

Date

RE: Business Personal Property Account Number: 1245648

Dear Taxpayer:

We have determined that the total fair market value of the above Personal Property should be _____. We will make such changes in our records after presentation to the Equalization Board.

If you approve of the assessment, no further action need be taken. However, if you disagree with this value, you have **ten working days** from the date of this notice to file a formal protest with the XXXX County Equalization Board as follows:

XXXX County Equalization Board
C/O XXXX County Clerk
9999 South 9th
XXXX, Oklahoma 99999

Board goes out of session **find statute**

If our office can be of any further assistance, please call Joe at 999-999-9999.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

Date

Personal Property Account: 8974641

Dear Taxpayer:

We received your Business Personal Property Rendition Form 901 for the 2009 tax year. The information on the form is not adequate for it to be processed.

We are unable to accept an account with a zero balance unless specific information is received that substantiates this balance. The substantiating documents should include a complete asset listing and should indicate if the assets have been moved, sold, or are now filed under a different account.

Please submit the necessary documentation (including the asset listing) to our office no later than March 15, 2009. If you are unable to provide the required information by this date, we will need to schedule an audit appointment.

If an audit appointment is not possible, our office will establish values for this account based on the values of comparable businesses.

If you have any questions or need assistance, please contact Joe Smith at 984-874-7456.

Respectfully,

Joe Smith, Deputy
XXXX County Assessor

DO-NUT SHOP COMPARISON

SD	COMPANY NAME	SQ FT	F&F RENDERED	RCNLD	F&F PER SQ FT RENDERED	INVENTORY RENDERED	INV PER SQ FR RENDERED	2003 AV
33C	HOMER'S DONUTS	1344	\$55,599	\$55,599	\$41.37	\$4,561	\$3.39	8609
33C	JOE'S DONUTS	1525	\$24,674	\$16,290	\$16.18	\$3,801	\$2.49	2870
2CB	JEFF'S DONUTS	986	\$22,350	\$5,515	\$22.67	\$1,584	\$1.61	1069
33C	CG'S DONUTS	1152	\$14,500	\$6,042	\$12.59	\$1,200	\$1.04	1042
33C	UNCLE MOE'S DONUTS	900	\$4,625	\$2,542	\$5.14	\$720	\$0.80	366
03C	JANET'S DONUTS	1280	\$18,705	\$7,392	\$14.61	\$969	\$0.76	1195

LIQUOR STORES

S.I.C. 5921
NAICS 44531

Definition: Establishments primarily selling packaged alcoholic beverages such as beer, wine, ale, liquor, and related products such as mixers. These goods are for off premises consumption only, as required by law.

Valuation: The personal property included in liquor stores includes both inventory and fixed assets.

Square Foot Rate Method: Quality should be judged by the variety of name brands carried. Fair quality stores will carry a limited selection. Average stores will feature a selection of the most popular brands. Good rates should be applied to stores offering a large brand selection, rare or expensive wines, etc. This type will normally be located in or near a relatively affluent neighborhood.

Fair Quality: primarily beer and wine, some liquor
Average Quality: most popular brands of various beverages
Good Quality: best quality stores, large selection including exclusive liquors and

LIQUOR STORES

Square Foot Rates

Fixed Assets Density	Quality Fair	Quality Average	Quality Good
Average	2.20	7.50	16.10

Economic Life: 9 years.

Depreciation

Why?

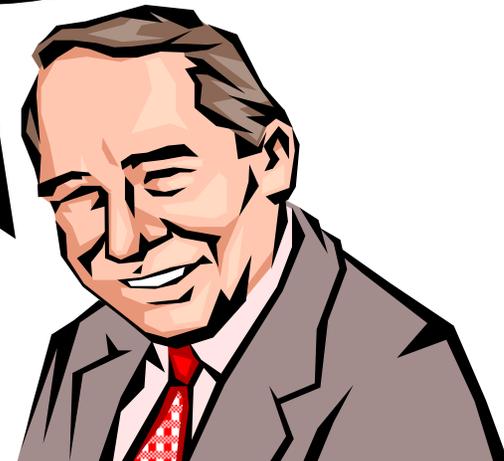
Depreciation

Depreciation is an expense based on the expectation that an asset will gradually decline in usefulness due to time, wear and tear, or obsolescence.



Depreciation

The cost is spread out over its estimated useful life in the form of an expense given various depreciation methods.



Depreciation Methods

- ***Straight-line Depreciation***

- ***Accelerated Depreciation***

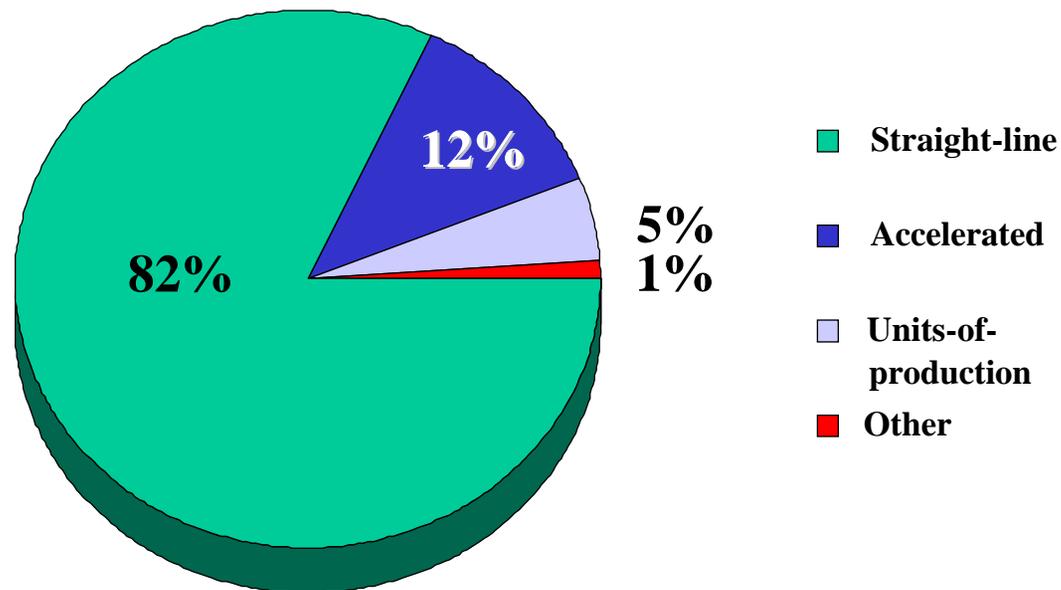
Double-Declining Balance is an example of the accelerated method.

Depreciation Methods

- Units of Production depreciation allocates an asset's cost to depreciation expense based on unit of output or activity (rather than per fiscal period).



Depreciation



Depreciation Methods Used by Major U.S. Corporations for **Financial Reporting**

Data Source: AICPA, Accounting Trends and Techniques, 2001

Straight-Line Calculation

Jay's Machine Company purchased equipment on January 1, 2004, at a cost of \$50,000. Management expects the equipment to have a four-year life and a \$2,000 *residual* value.

= \$12,000 per year

Straight-Line Depreciation

Depreciation

Accumulated Depreciation
is a contra-asset account
that offsets *Equipment*.



Book Value

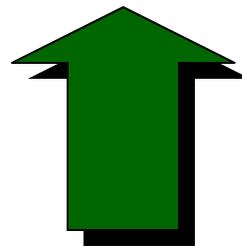
The *book value* of a plant asset is the net cost of the asset after accumulated depreciation (the contra account) has been subtracted.



\$50,000	Beg. Book Value
<u>-12,000</u>	<u>Accum. Depre.</u>
<u>\$38,000</u>	End. Book Value

Straight-Line Depreciation Schedule

Year	Beginning Book Value	Depreciation Expense	Accumulated Depreciation	Ending Book Value
2004	\$50,000	\$12,000	\$12,000	\$38,000
2005	38,000	12,000	24,000	26,000
2006	26,000	12,000	36,000	14,000
2007	14,000	12,000	48,000	2,000



An equal amount of depreciation is recorded each fiscal year.

Accelerated Depreciation

If Jay's Machine Company used **double-declining-balance** method, it would Multiply the straight-line rate by two, e.g. $2/1 \times 1/4 = 2/4$

Double-declining-balance depreciation expense = Book Value x $\frac{2 \times \text{straight-line}}{\text{Expected useful life}}$

$$\$25,000 = \$50,000 \times \frac{2}{4}$$

Double-Declining Balance Depreciation Schedule

	A	B	C	D	E
	Double-Declining- Balance Rate	Beginning Book Value	(A x B) Debit Depreciation Expense	Credit Accumulated Depreciation	(\$50k - D) Ending Book Value
Year					
2004	2/4	\$50,000	\$25,000	\$25,000	\$25,000
2005	2/4	25,000	12,500	37,500	12,500
2006	2/4	12,500	6,250	43,750	6,250
2007	2/4	6,250	4,250	48,000	2,000

\$6,250 – \$2,000
(residual value)

Accelerated Depreciation

Reasons for Using Accelerated Depreciation

1. An asset is more useful earlier in its life than later, and the useful life may be difficult to estimate.
2. Depreciation expense is deductible in computing taxable income and income taxes.

The second reason is the most common reason for using accelerated depreciation.

Comparison of Straight-Line and Accelerated Depreciation Methods in 2004

	Straight-Line	Accelerated
Income before depreciation and taxes	\$100,000	\$100,000
Depreciation expense	<u>12,000</u>	<u>25,000</u>
Pretax income	88,000	75,000
Income taxes (35%)	<u>30,800</u>	<u>26,250</u>
Net income	<u>\$ 57,200</u>	<u>\$ 48,750</u>

Activity Depreciation

At the beginning of 2005, Jay's Machine Company purchased a truck for \$30,000. Management expects the useful life of the truck to be 100,000 miles, at which time it will be sold for \$10,000.

\$0.20 per mile



Units-of-Production Depreciation

Activity Depreciation

If the truck were driven **12,000 miles** in 2005, Jay's would record depreciation expense of **\$2,400** ($12,000 \times \0.20).



Units-of-Production Depreciation



References

- Business Personal Property Schedule
- Oilfield Appraisal by Hadco
- Internet
- Oil and Gas Journal
- BLI – office equipment
- Local Office equipment catalogs
- Others

Questions



Five Year Exempt Manufacturing

Ad Valorem Division
Oklahoma Tax Commission

Introduction

- Personal Property Section
 - Patty Heath, Paula Gibson, Doug Brydon
- 5 Year Exempt Manufacturing

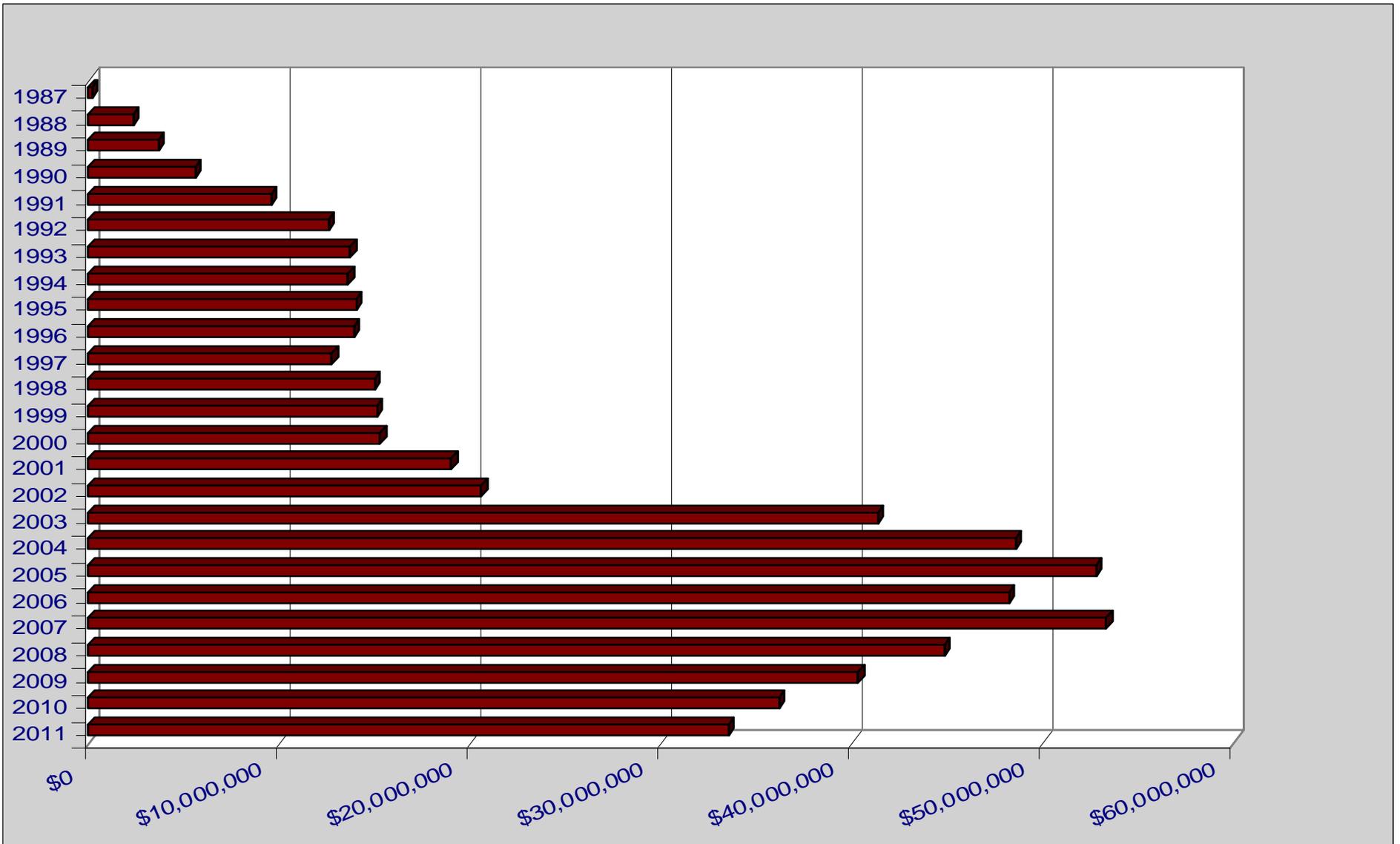
OTC Web Page

- Five Year Exemption Downloads
 - 2011Business Personal Property Schedule
 - 900XM Packet
 - 900F - Freeport

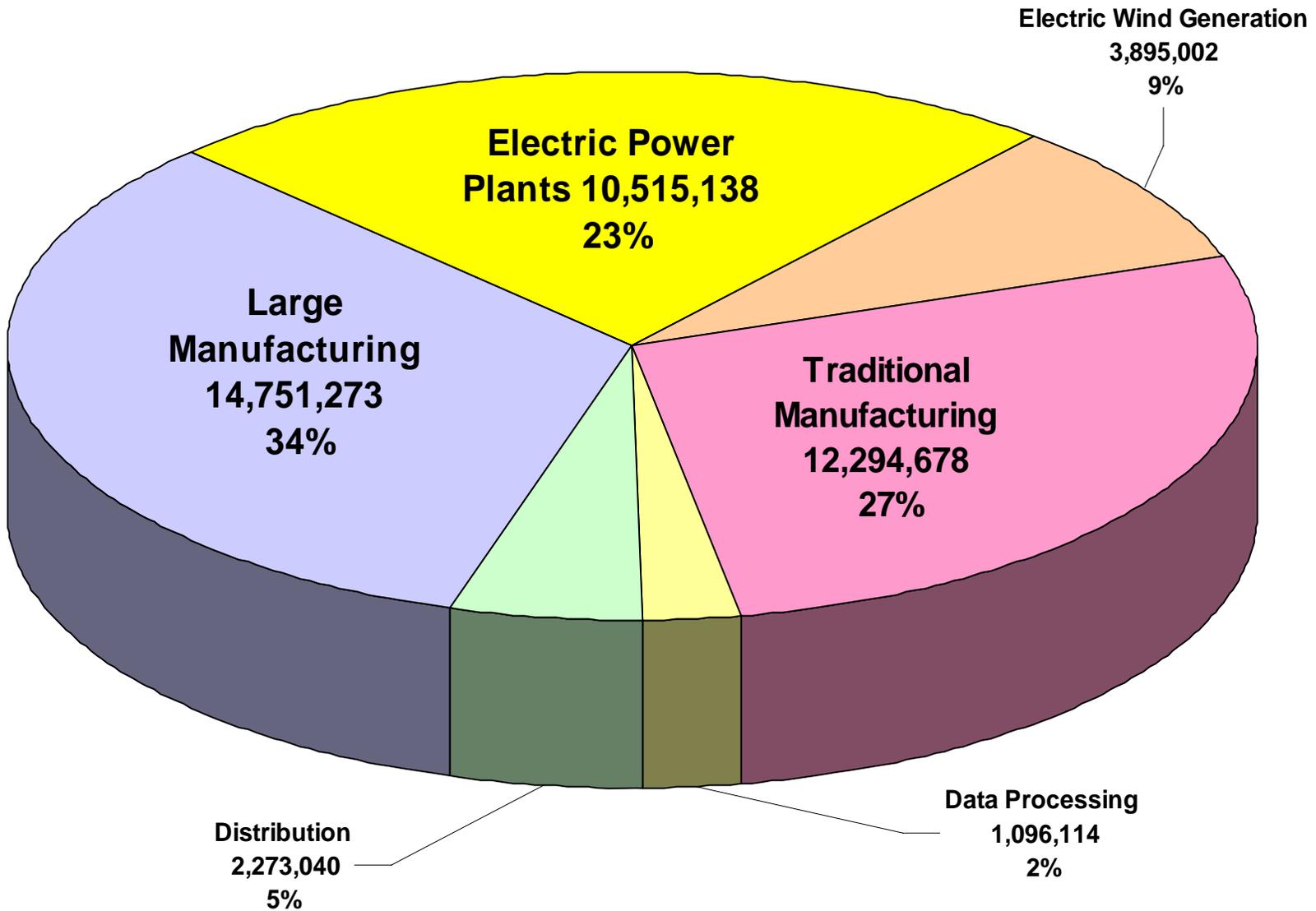
History

- State Question Passed in 1985
- First Payout 1987
- Created to increase jobs and stimulate the Oklahoma economy by giving companies incentive for growth in the state.

5 Year Exempt Mfg Historical

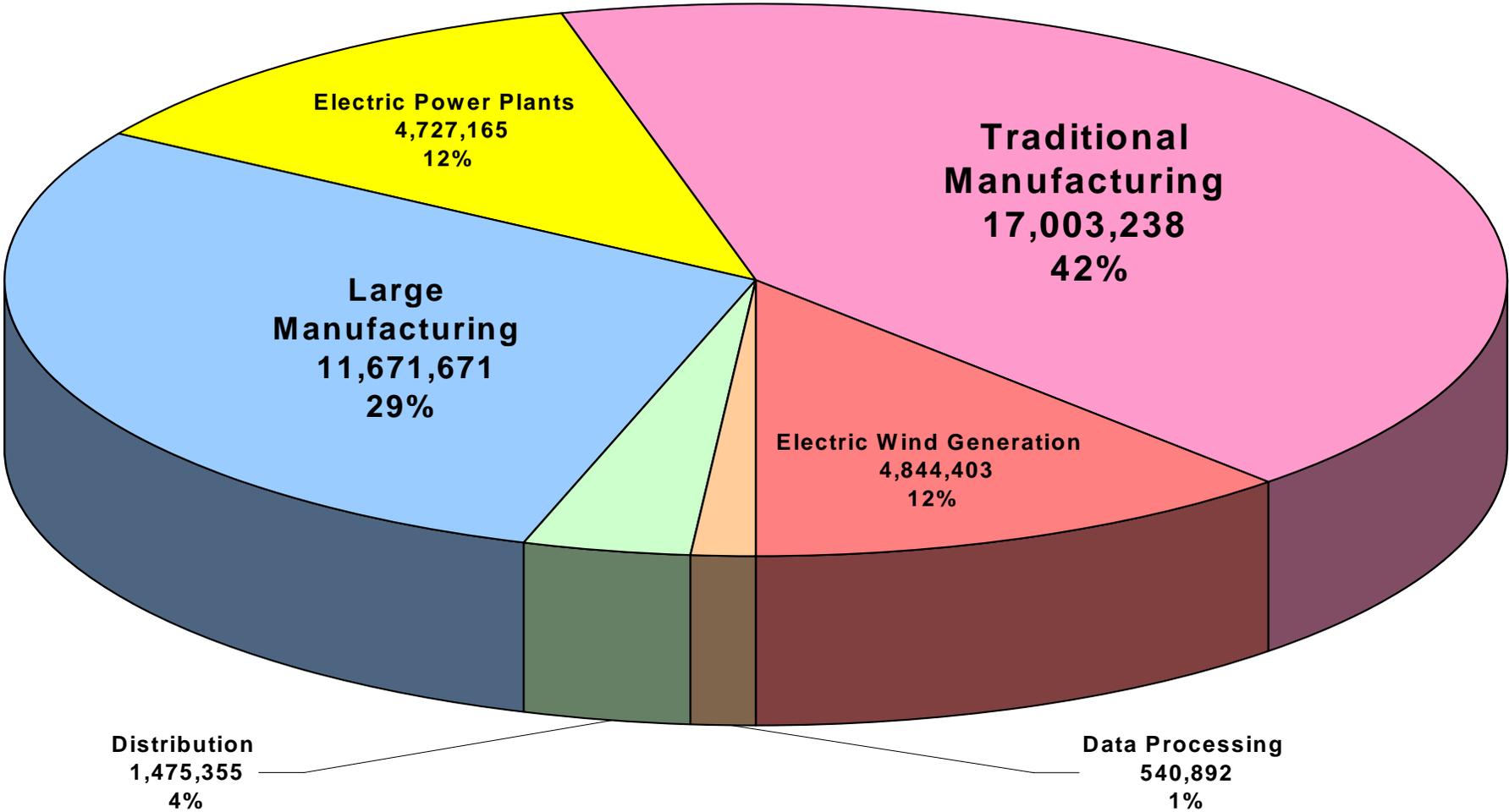


2008 Reimbursement by Type of Property Ad Valorem Reimbursement Fund

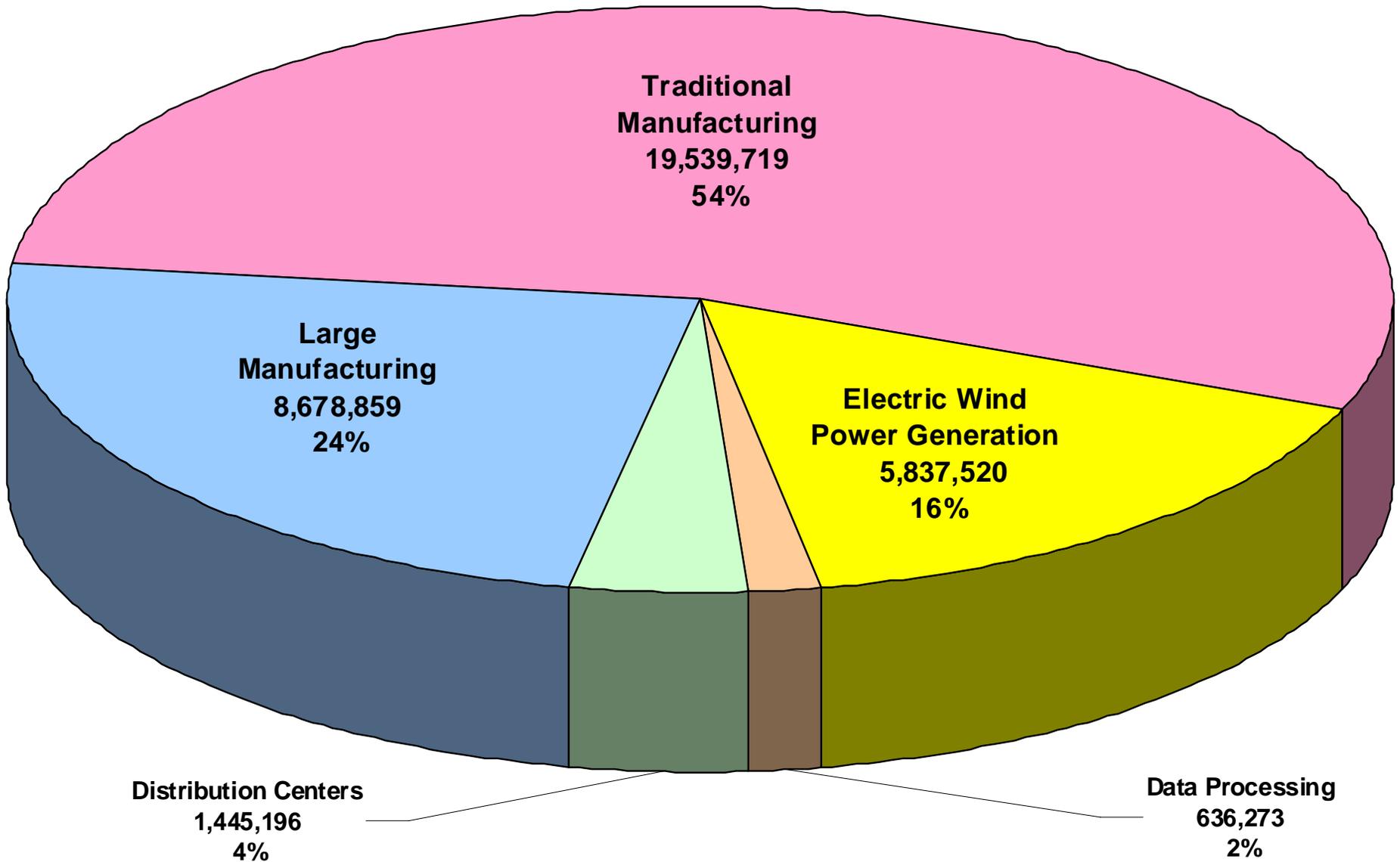


2009 Estimated Reimbursement by Type of Property

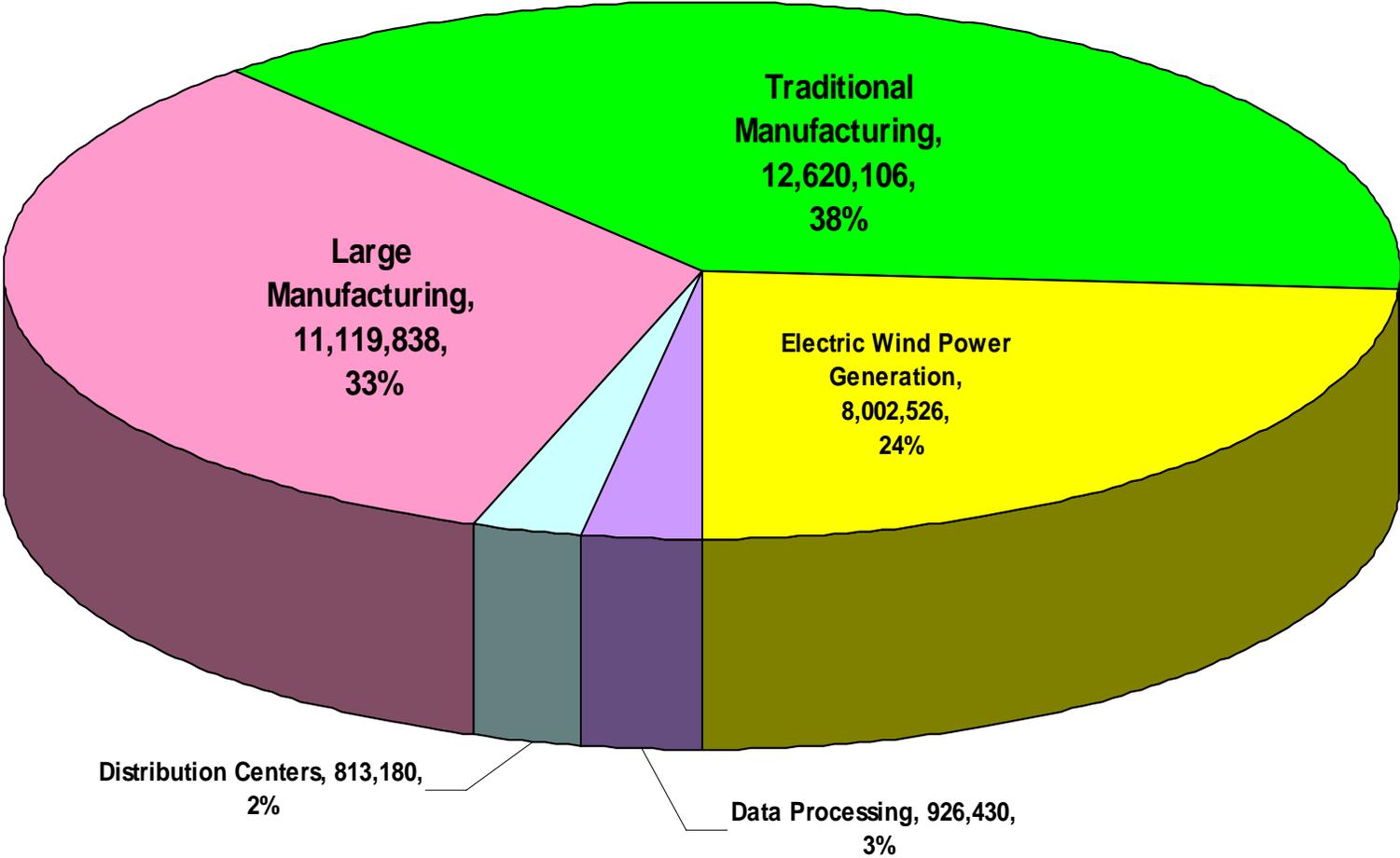
Ad Valorem Reimbursement Fund*



2010 Estimated Reimbursement by Type of Property Ad Valorem Reimbursement Fund*



2011 Estimated Reimbursement by Type of Property Ad Valorem Reimbursement Fund*



Qualifications

- \$250,000 Capital Investment/Increase
Payroll \$250,000
 - For Counties with a Population less than 75,000 based on the 2010 Census

Qualifications

- \$250,000 Capital Investment/Increase
Payroll \$1,000,000
 - For Counties with a Population more than 75,000 based on the 2010 Census
 - Added Payne and Rogers County
 - Effective date will be 2012 applications

Computer Services Qualifications

- At least 80% of their annual gross revenues to an out of state buyer or consumer
- Increase payroll by \$250,000 for any capital investment under \$7,000,000 or
- Invest \$7,000,000 in capital and maintain or increase payroll

Electric Wind Generation

- NAICS - 221119
- Increase payroll by \$250,000 for any capital investment under \$2,000,000 or
- Invest \$2,000,000 in capital and maintain or increase payroll

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 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

Legislative Updates/ Changes

- SB13 – Wind Power
- SB163 – Land Only Wind Power
- SB935 – Payroll Reprieve

The Winner Is.....

SB935

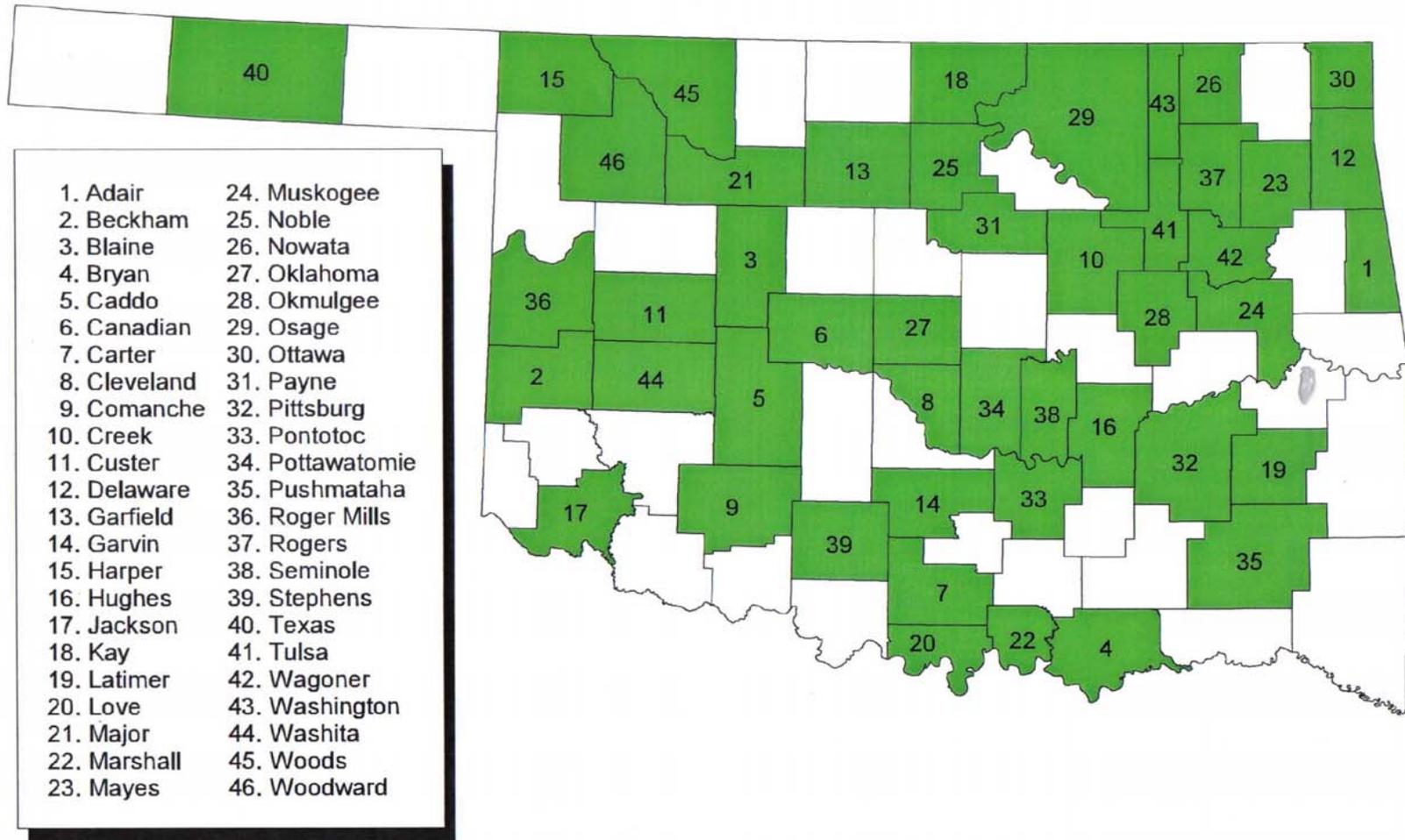
SB935

- Effective January 1, 2012
- Did not meet 2009 baseline payroll
- Affected 2010 Applications 3/15/10
- Increase above 2009 Payroll by 2012
- Don't know if they can recapture lost years or just pick it back up for xm4 and xm5

Application Process

- Industry Applies to County Assessor before March 15
- Approval or Disapproval by County Assessor and County Board of Equalization
- County submits application to Oklahoma Tax Commission by June 15

COUNTIES PARTICIPATING IN TXM PROGRAM - 2011



Map created by the Ad Valorem Division, February 7, 2011

County Responsibility

- Receive Applications from Taxpayer by March 15.
- County Audits Applications for Completeness
- Assessor must complete Assessor's portion of **EACH** application
- Original app shall be delivered to the County Board of Equalization for review by 4th Monday in April
- Approval/Disapproval **MUST** be completed by both Assessor and CBOE
- Complete applications must be to OTC by June

710:10-7-11, 12

- Examine Application
- Complete County part of Application
- Complete Approval Disapproval Form
- Application must go to CBOE by 4th Monday in April
- County Board must review application in same time and manner as homestead exemptions

**FIVE-YEAR AD VALOREM TAX EXEMPTION
FOR MANUFACTURERS
FILE CHECKLIST**

APPLICANT			
COUNTY	SCHOOL DIST.	XM#	YEAR

PLEASE CHECK THE APPROPRIATE SPACE BELOW WHEN COMPLETED

	Signed 900 XMA-B form showing approval or disapproval for each application. Signed by both Assessor and CBOE. If stamped must be initialed.
	One completed application for each year's assets claimed for exemption
	Company Federal ID #
	Contact Information
	Insurance Carrier
	Applicable NAICS Code(s)
	Qualifying category Question 6A, 6B, 6C 6D and Form 900XM-R1/10
	Amount claimed for exemption (Question 7) land, building, machinery and equipment, or leasehold improvements
	Asset list. (Eligible year <u>only</u> per asset list NO MULTIPLE YEAR ASSET LISTS)
	Signature of applicant with current notary (page 4). BT129 completed by Tax Rep.
	Oklahoma Power of Attorney form completed by Tax Rep if applicable (BT129)
	Assessment percentages, Ad Valorem Ref #, Assessor's Signature and date (Page 4)
	Correct information on EMPLOYMENT LEVEL AFFIDAVIT (Pg. 5)
	Enclose copy of field data card and warranty deed or lease/purchase agreement for claims relating to real property
	Copy of county worksheet showing calculation of valuation and depreciation amounts for business personal property
	Affidavit - (three year or less expansion plan)
	Copy of completed checklist for each application
Yes No	Is this company in protest or litigation with the county concerning these assets value?

Completed by _____

Date _____

NOTICE OF APPROVAL OR DISAPPROVAL
BY COUNTY BOARD OF EQUALIZATION & COUNTY ASSESSOR OF
MANUFACTURER'S AD VALOREM TAX EXEMPTION

TO: Applicant _____
Address _____

PLEASE CHECK THE APPROPRIATE BOX:

The above application for exemption has been **APPROVED** by:
_____ County Assessor

The above application for exemption has been **APPROVED IN PART** by:
_____ County Assessor
The following property has been disapproved for exemption for the reasons indicated: _____

The above application for exemption has been **DISAPPROVED** by:
_____ County Assessor
For the following reasons: _____

PLEASE CHECK THE APPROPRIATE BOX:

The above application for exemption has been **APPROVED** by:
_____ County Board of Equalization

The above application for exemption has been **APPROVED IN PART** by:
_____ County Board of Equalization
The following property has been disapproved for exemption for the reasons indicated: _____

The above application for exemption has been **DISAPPROVED** by:
_____ County Board of Equalization
For the following reasons: _____

All applications approved by the County Assessor, in whole or in part, are subject to review and approval by the County Board of Equalization and the Oklahoma Tax Commission. Any person whose previously approved application for exemption has been denied or changed by the Board of Equalization may, **WITHIN TEN (10) DAYS** from receipt of this notice, file a complaint with the County Clerk requesting a hearing thereon. The complaint shall set forth the reasons why the exemption should be allowed and all pertinent facts in relation thereto. The applicant will be notified of the time and place of such hearing, and will be afforded the opportunity to present evidence in support of his claim for exemption. If complaint is not filed within the time specified, the determination of the board will become final.

COUNTY BOARD OF EQUALIZATION

DATE: _____

Sec. (County Clerk)

COUNTY ASSESSOR

DATE: _____

STATE OF OKLAHOMA

_____ COUNTY

_____, being first duly sworn, according to law, depose and say: that I am the _____
_____ Company; that as such I am acquainted and know the accompanyi
statements, as shown by the exhibits, schedules and property listings herein to be true, correct and complete, as reflected by
records and books of account of the Company; and that all information requested herein has been fully and correctly given.

Applicant Signature

Subscribed and sworn to before me this _____ day of _____, _____
Notary Public

Notary Public Signature

My Commission Expires: _____

Assessor Use Only

The assessment percentages for this county are as follows:

Real Property: _____% Personal Property: _____%

located in school district: _____

Ad Valorem Reference Number: _____

Signed: _____, County Assessor

Date: _____

This page requires a current notary and seal. It must be signed by an officer representative of the company. The assessor must fully complete the bottom part of the



OKLAHOMA TAX COMMISSION
M.C. CONNORS BUILDING
2501 LINCOLN BOULEVARD
OKLAHOMA CITY, OKLAHOMA 73194

POWER OF ATTORNEY

(Please Type or Print)

Taxpayer(s) Name(s)

Social Security/Federal Employer Identification Number(s) Permit Number(s)

Address City State Zip Code

Hereby appoints:

Name Telephone Number

Address City State Zip Code

Name Telephone Number

Address City State Zip Code

Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.

As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.

Type of Tax (Income, Sales, Etc.)	State Tax Number or Description of Tax Document	Year(s) or Period(s) (Date of death if Estate Tax)

The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the Oklahoma Tax Commission and receive confidential information and to acquire any and all tax form(s) and/or documents that the principal(s) can receive with respect to the above specified matter(s) unless exceptions are noted below:

Signature of or for taxpayer(s) Date

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer

Signature Title (if applicable) Date

Type or print your name below if signing for a taxpayer who is not an individual.

Name Title (if applicable) Date

**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:

OTC 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

Tax Bill Balancing

- Separate Tax Bill for each account XM1, XM2, etc
- Real and Personal Property normally on separate statements – OK
- Corrections to Match
- Return Balance Sheets Signed and Dated

710:10-7-18,19,20

- Proper Designations must be made on assessment rolls & tax rolls
- Send tax statements to Oklahoma Tax Commission for **ALL** accounts

KEEP THIS TOP PORTION FOR YOUR RECORDS
PLEASE DO NOT SEND CASH

For answers to any questions concerning this Tax Notice, call
(405)111-1345

BUSINESS PERSONAL ^

TAX BILL

Acct No: 708 Pay Group:

Date Prepared: 12/19/2007 01:47pm

Assessed Value:

2007^

Blk:

SKD:4123 FD: Exempt Amount: TifD: Lot:

DOUG'S HAPPY PETS CO XM-5
C/O SMALL COUNTY TREASURER
400 STREET
SMALL, OK 44444

01152008

Tax Amount
Tax Payments:
Tax Balance:
Cost Amount
Im Amount

392,949
392,949
120.28
47,263.91
0.00
47,263.91
0.00
LOO

\$47,263.91

DELQ.DUE

First Half Pay: \$23,631.95
Second Half Pay: \$23,631.95

Paid By

TEAR ALONG THIS PERFORATION AND RETURN PORTION BELOW WITH YOUR PAYMENT INCLUDE YOUR CHECK FOR TOTAL AMOUNT, MAIL TODAY TO SAVE ADDITIONAL INTEREST/COST

SMALL County Treasurer
2007 BUSINESS PERSONAL

Addn:
SKD:4123 FD; TifD: Lot: Blk:

DOUG'S HAPPY PETS CO XM-5
SMALL COUNTY TREASURER
400 STREET
SMALL, OK 44444

First Half Pay: Second
Half Pay:

DELQ.DUE
\$23,631.96

TAX BILL Date Prepared: 12/19/2007 01:47pm

Acct No: 1XXA Pay Group:

Assessed Value: Exempt Amount 391949
Net Value %,949
Rate 1^028
Tax Amount 47,263,91
Tax Payments: 0.00

Tax Balance: 47,263.91
Cost Amount 0.00
tot Amount 0.00

Paid By

\$47,263.91

Make Checks Payable to : Me
 TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

Parcel ID Number
 75

Taxpayer Copy

- Breakdown	Mills	Amount	— i
COUNTY GENERAL	10.00	2,953.46	
COUNTY HEALTH	2.00	590.69	
VO-TECH GENERAL	10.00	2,953.47	
VO-TECH BUILDING	5.00	1,476.74	
COUNTY WIDE 4-MIL	4.00	1,181.39	
CITY SINKING	5.72	1,689.38	
SCHOOL DIST GEN.	35.00	10,337.15	
SCHOOL DIST BLDG	5.00	1,476.74	
SCHOOL DIST SINK.	24.17	7,138.54	
TOTALS	100.89	29,797.56	

Personal Tax

Stillwater

ASB

Legal Description:

06-XM-4 MISC TR 89-108N-54S

2007

	7895 R BT Values
Gross Assessed	295,347
Exemptions	0
Net Assessed	295,347
Total Tax	29,797.56
Total Tax Payments	0.00
Total Due	\$29,797.56

398

DOUGIE'S HAIR MFG
 PO BOX 689542
 LARGER, OK 88888

Retain this portion for your records or when paying in person bring entire statement

2

TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

0998

Owner 125070

DOUGIE'S HAIR MFG
 PO BOX 689542
 LARGER, OK 88888

Second Half Payment

Personal Tax

TINY MISC TRS
 06-XM-4 MISC TR 89-108N-222E D-752

Delinquent Taxes 2006P

School Dist

Taxroll Item #
 7895 R

Tax Year
 2007

Payment Enclosed	
Payment no	
SECOND Half Tax	14,898.78
Penalty	
Mail/SA	
Lien	
Advertising	
Other	
Total	14,898.78

Enter Address Changes Here

Return this stub with
 SECOND HALF
 payment before APRIL
 1ST

W M Deputy.

'52

TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

0998

Owner 125070

First or Full Payment

Personal Tax

STILLWATER MISC TRS
 06-XM-4 MISC TR 089-108N-222E D-752

School Dist Tax Year
 2007

Taxroll Item #
 7895 R

Payment Enclosed	
- Payments —	
Circle One	
FULL PAYMENT	29,797.56

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
 94,595

V.I.N.
 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

legal description

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

Year
 2006

enter address changes here

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

Payment
 Type Half
 — I

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

Ann

Please send a stamped envelope if return of receipt is requested

Reimbursement

- **November and December** 2 copies of printouts to county assessors for verification
- **December** Tax Statements sent to OTC
- **March** Claim forms sent to county assessor for completion and signature by County Clerk
- **April** Claim forms submitted to Oklahoma Tax Commissioners for approval
- **June** Reimbursement sent to the County Treasurer – 1st payment for School Districts

Reimbursement Growth

- 1986 \$143,257
 - 7 Counties
 - 9 Companies
 - 9 Applications
- 2011 \$33,482,080
 - 46 Counties
 - 143 Companies
 - 522 Applications

So Where does the Money come from?

- State Pays Exempt Portion
- Reimbursement From 1% of State Income Tax
- Disbursement
 - Exempt Manufacturing
 - Double Homestead
 - Vegetative Buffer Strips

What Equipment Qualifies?





Mazak

SLANT TURN
60N

IX. Appendix

This information is for planning purposes only. Generally, the Oklahoma Tax Commission determines when tax incentives apply.

A. Overview

1. Incentive Overview Chart

For manufacturers and certain types of service companies (research, development and computer services), Oklahoma offers two options. Companies may choose either the Quality Jobs cash-back program, or the Investment or New Jobs income tax credit package. Ad valorem exemptions are available for capital investments made by certain types of companies provided that qualified investment exceeds \$250,000 within the calendar year and the company complies with certain payroll thresholds. The package may include a refund of sales taxes paid for construction materials by manufacturers. Incentives are also available for investment in equipment to curtail hazardous waste and in conversion of vehicles to clean burning motor fuel. For most service companies, the cash-back program is the primary incentive. Training costs are generally covered for industries making a significant contribution to the number and quality of Oklahoma jobs.

10 Benefits You Should Review for:	1. Cash Payments Quality Jobs <i>pg.3</i>	2. High Impact Cash Payments <i>pg. 3</i>	3. Small Employer Cash Payments Quality Jobs <i>pg.4</i>	4. Investment New Jobs Income Tax Credit <i>pg.12</i>	5. Sales Tax Refunds <i>pg.22</i>	6. Ad Valorem Exemptions <i>pg.9</i>	7. Training for Industry "TIP" <i>pg.9</i>	8. Inventory Tax Exemption Freeport <i>pg.12</i>	9. Sales Exemptions <i>pg.22</i>	10. Computer R&D Jobs <i>pg. 17</i>
Large Manufacturers \$2.5 Million New Payroll	<input checked="" type="checkbox"/> Unless Taking #4 or 5			<input checked="" type="checkbox"/> Unless Taking #1	<input checked="" type="checkbox"/> Unless Taking #1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Medium-Size Manufacturers \$1 Million New Payroll		<input checked="" type="checkbox"/> Unless Taking #4 or 5		<input checked="" type="checkbox"/> Unless Taking #2	<input checked="" type="checkbox"/> Unless Taking #2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Small Business-Manufacturers 90 or less Employees at application			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Taking #3		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Aircraft Maintenance	<input checked="" type="checkbox"/> Unless Taking #2, 3, 4 or 5	<input checked="" type="checkbox"/> Unless Taking #1, 3, 4 or 5	<input checked="" type="checkbox"/> Unless Qualifying for #1 or 2	<input checked="" type="checkbox"/> Unless Taking #1, 2 or 3	<input checked="" type="checkbox"/> Unless Taking #1, 2 or 3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Repair Parts	
Computer Services or Data Processing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Qualifying for #1	<input checked="" type="checkbox"/> Unless Qualifying for #1 or 2		<input checked="" type="checkbox"/> Unless Taking #1, 2, 3 or 9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Taking #1, 2, 3
Research and Development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Qualifying for #1	<input checked="" type="checkbox"/> Unless Qualifying for #1 or 2		<input checked="" type="checkbox"/> Unless Taking #1, 2, 3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Repair Parts	<input checked="" type="checkbox"/>
Large Service Companies \$2.5 Million New Payroll	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Small Business Service Companies		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Unless Qualifying for #2				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

Questions???????



FREEPORT EXEMPTION

By Paula Gibson

1968 State Question 443

- The people of Oklahoma voted to help local businesses



Article X, Section 6A, Oklahoma Constitution
FREEPORT EXEMPTION

All property consigned to a consignee in this state from outside this state to be forwarded to a point outside this state, which is entitled under the rules, and regulations approved by the interstate Commerce Commission to be forwarded at through rates from the point of origin to the point of destination,

(cont..)

if not detained in this State for a period of more than ninety (90) days, shall be deemed to be property moving in interstate commerce, and no such property shall be subject to taxation in this State;

provided, that goods, wares and merchandise, Whether or not moving on through rates, shall be deemed to moving interstate commerce and not subject to

(cont..)

more than nine (9) months where such goods, wares and merchandise are so held for assembly, storage, manufacturing, processing or fabricating purposes: provided, further, that personal property consigned for sale within this State must be assessed as any other personal property.

simply said.....

- Property being shipped through Oklahoma is exempt from Property tax if the merchandise is moved in and out of the state within 90 days. Merchandise held for assembly, storage, manufacturing, processing or fabricating purposes can be kept in Oklahoma for up to 9 months without being assessed for taxation, provided the goods are not consigned for sale within the state.

However.



- The state question did not set a deadline for when business must file for the exemption.
- Some business would file retroactively for several years' worth all at once
- Made it hard on the county assessor to make accurate assessments



Good tr



- The Oklahoma Legislature had attempted to fix the problem in 2000 with Senate Bill 521



State Bill 521, adopted March 29, 2000



- Any person, firm, or corporation claiming the exemption provided in Section 6A of Article X of the Oklahoma Constitution shall file an application with the county assessor for each year for which the exemption is claimed. The application shall be on a form prescribed by the Oklahoma Tax Commission and shall be filed on or before March 15 of the year in which the person, firm, or corporation desired the exemption.

cont..

- Applications must be filed in the year in which the exemption is requested. Claims filed for previous years shall be declared null and void. Eligibility for the exemption shall be established, subject to review by the Tax Commission, by annually filling an affidavit with the county assessor stating that the property qualifies for exemption pursuant to the provisions of Section 6A

cont..



- of the Article X of the Oklahoma Constitution and such other information as may be required by the Tax Commission or the county assessor.

State Bill 521, adopted March 29, 2000, with emergency.

NEVERTHELES



- A company took it to court arguing that the exemption is provided by the Oklahoma Constitution, the Legislature lacks the authority to place any restrictions or requirements on how the exemption is granted.
- Trail court agreed.
- It was then appealed, Oklahoma Court of Civil Appeals ruled that the Legislature does not have the power to deny exemptions

cont...



- The court allowed that lawmakers do have the power to create a penalty on applications made after a deadline of their choosing.
- State Question 734 in 2006 was passed by 63 percent of the voters
- Nearly 40 years after freeport exemption was created it now has a deadline

Where to get the form...

- <http://www.tax.ok.gov>
- Click on ad valorem on the far left side
- Bottom of the page click on forms
- Click on General Ad Valorem Forms
- There you will see all the forms..... 901-F is the freeport application

FREEPORT EXAMPLES :

Kansas

100 Units



Oklahoma

100 Units

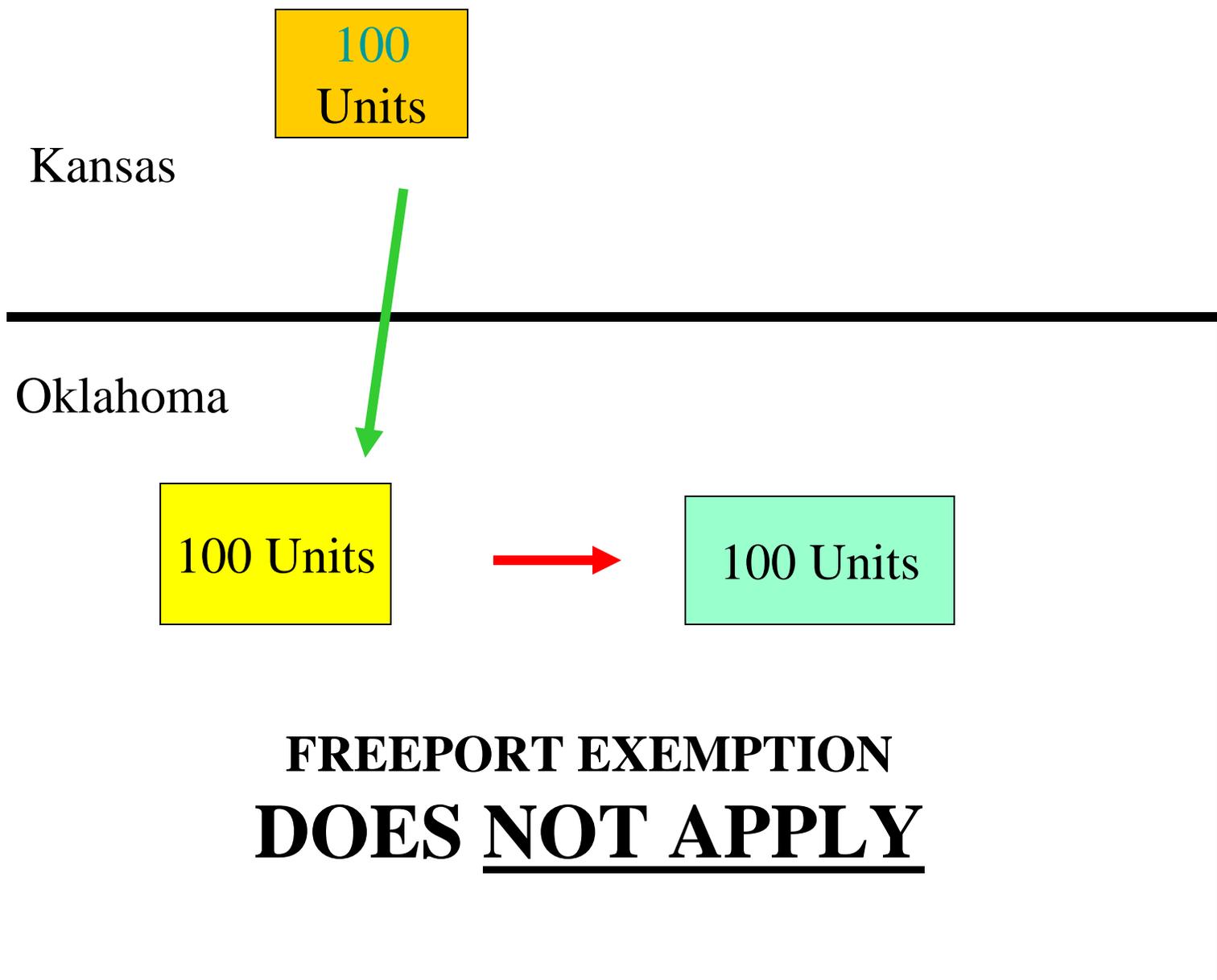
100 Units

Units held for less than nine (9) months

**DOES THIS QUALIFY
FOR FREEPORT
EXEMPTION?**

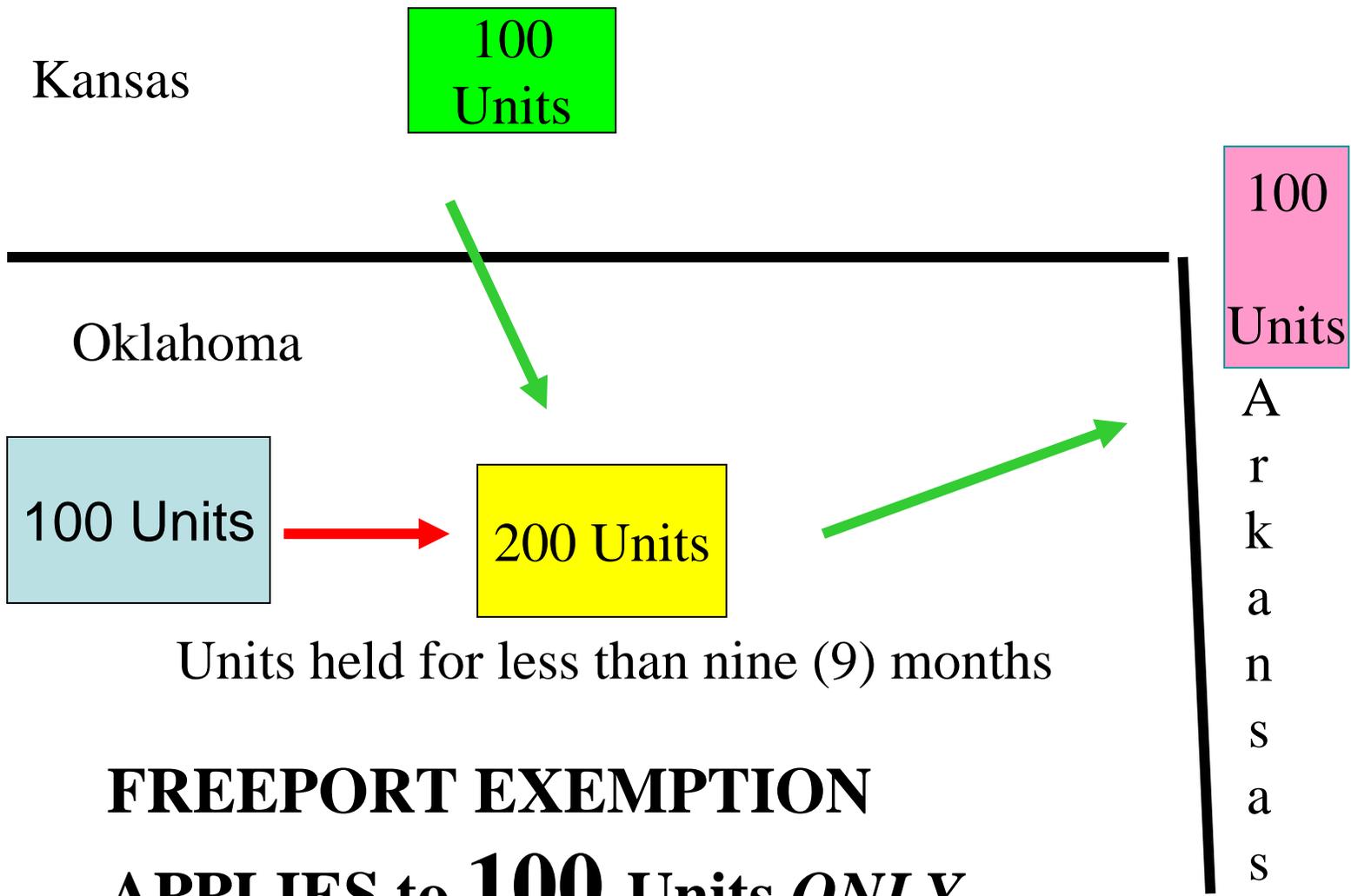
YES

A
r
k
a
n
s
a
s

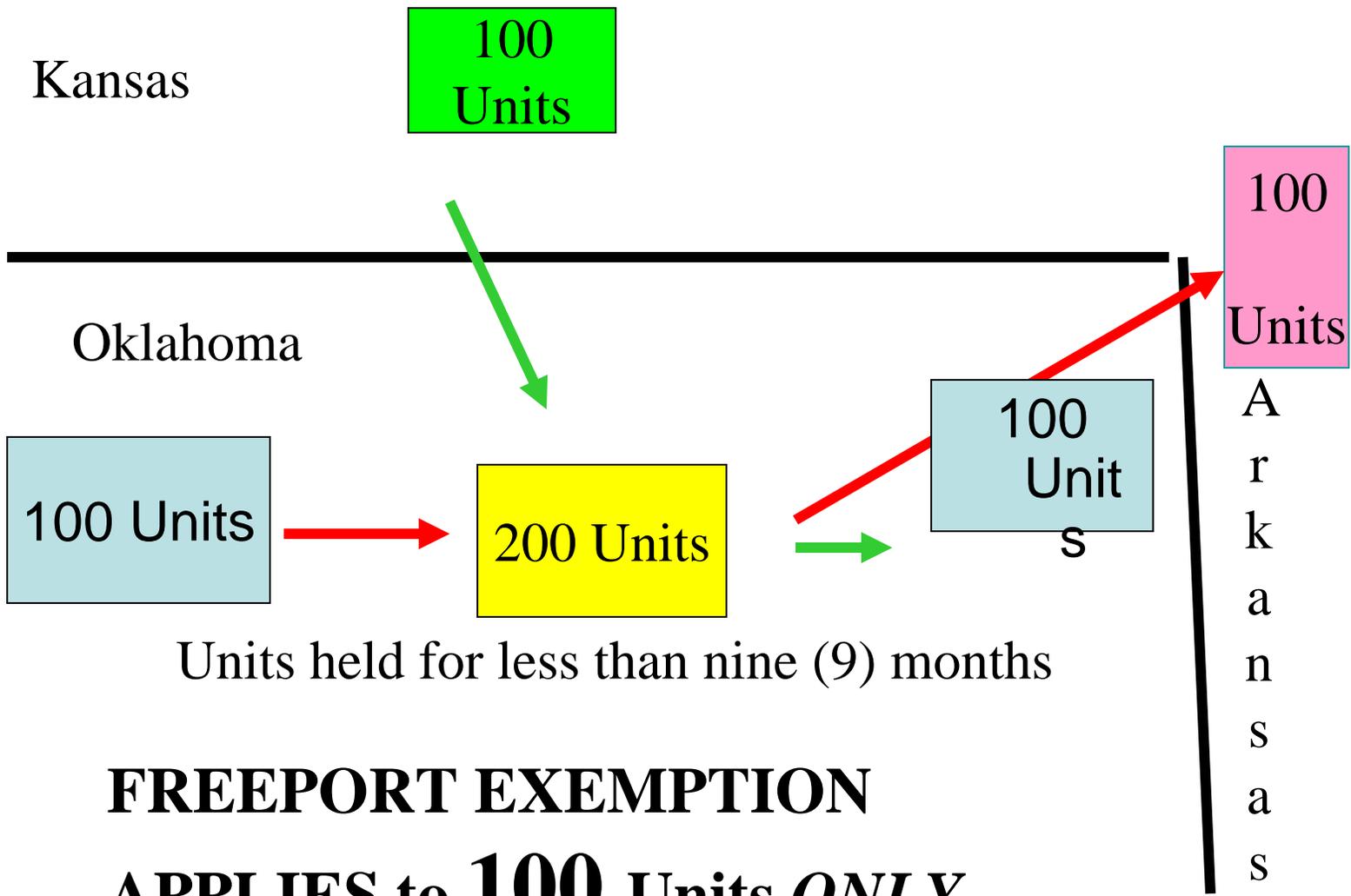


**FREEPORT EXEMPTION
DOES NOT APPLY**

A
r
k
a
n
s
a
s

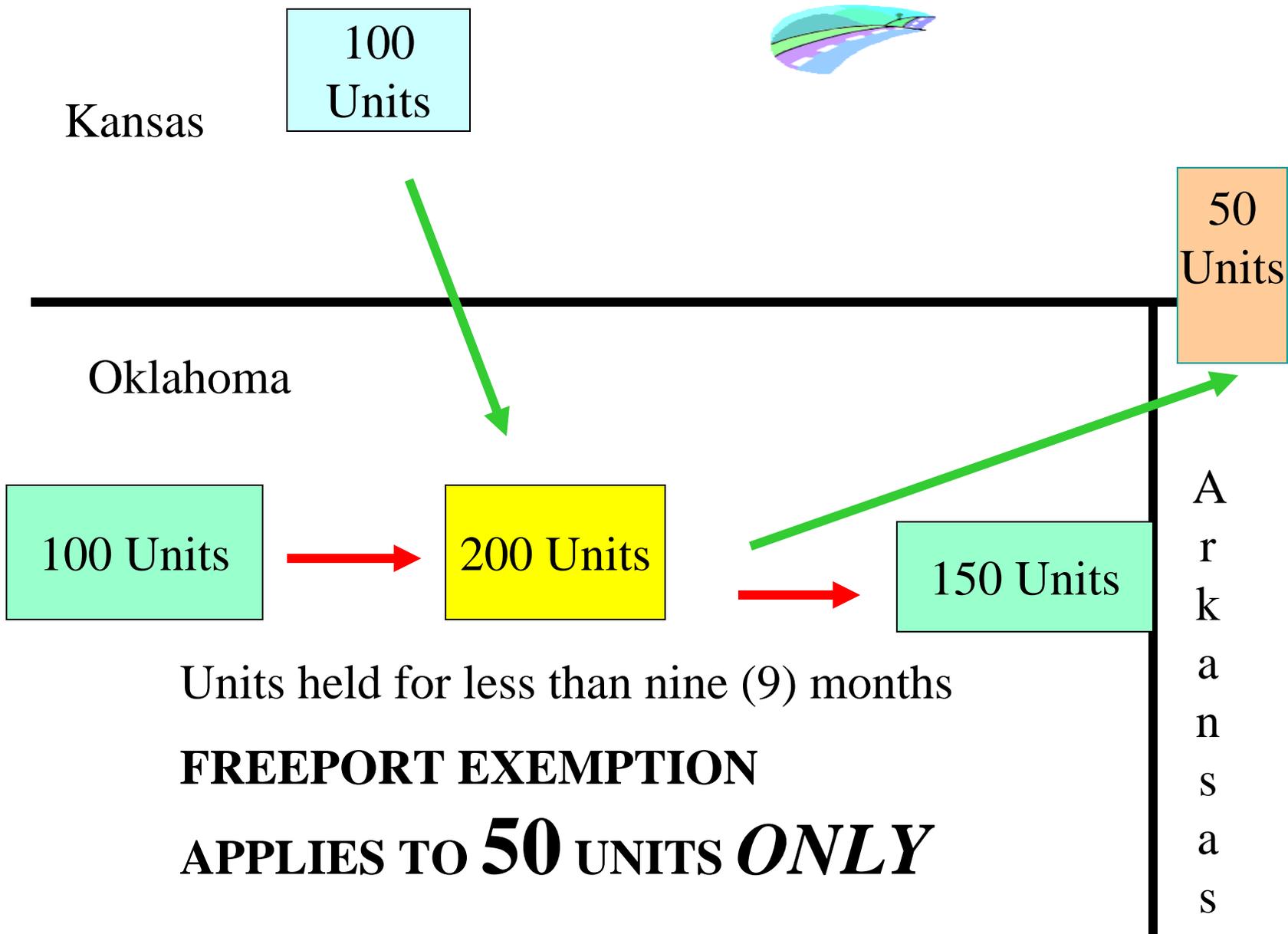


FREERPORT EXEMPTION
APPLIES to 100 Units ONLY



Units held for less than nine (9) months

FREEPORT EXEMPTION
APPLIES to 100 Units ONLY

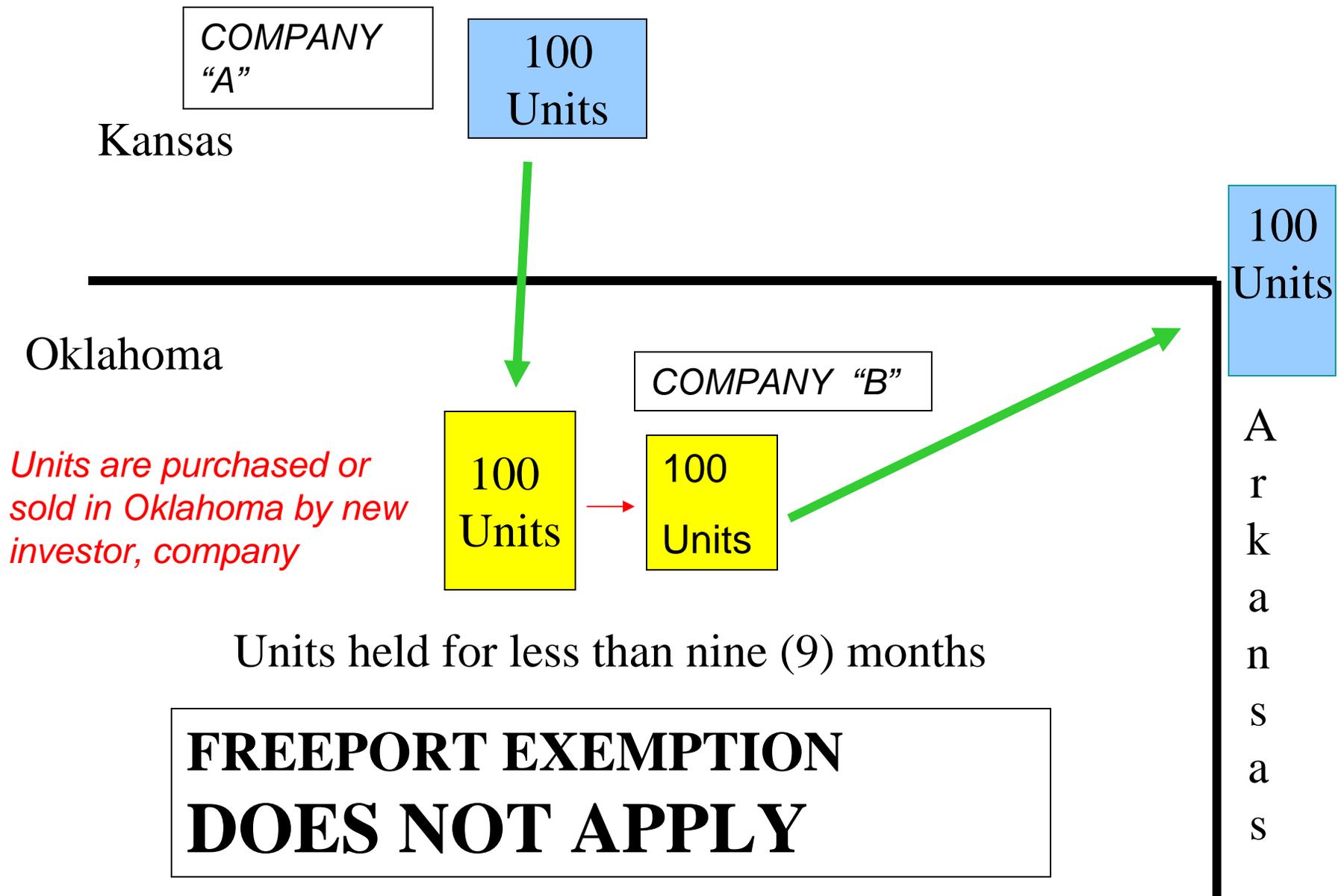


Units held for less than nine (9) months

FREEPORT EXEMPTION

APPLIES TO 50 UNITS ONLY

A
r
k
a
n
s
a
s



**FREEPORT EXEMPTION
DOES NOT APPLY**

Units held for less than nine (9) months

100
Units

A
r
k
a
n
s
a
s

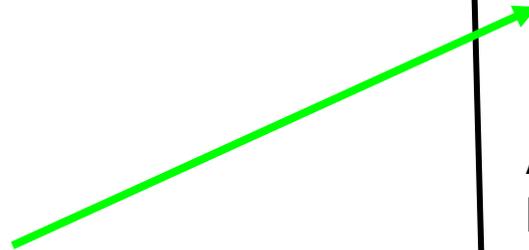
KANSAS

OKLAHOMA

100
UNITS



100
UNITS



100
UNITS

A
R
K
A
N
S
A
S

**FREEPORT EXEMPTION DOES
NOT APPLY**

FREEPORT FAST FACTS:

- 1. IT MUST ENTER FROM OUTSIDE OKLAHOMA
- 2. STAY LESS THAN NINE (9) MONTHS
- 3. IT MUST EXIT OKLAHOMA
- 4. ANY PART PURCHASED OR SOLD IN OKLAHOMA DOES NOT APPLY

Questions?

NAICS

North American Industry
Classification System

1937

- Central Statistical Board established an Interdepartmental Committee on Industrial Classification
 - “to develop a plan of classification of various types of statistical data by industries and to promote the general adoption of such classification as the Standard Classification of the Federal Government”

1938

- The first list of industries for Manufacturing was available

1939

- List of Industries for Non-Manufacturing was available

List of Industries for both Manufacturing and Non-Manufacturing became known in USA as

Standard Industrial Classification (SIC)

1992

- Office of Management and Budget established an Economic Classification Policy Committee (ECPC)
- ECPC charged with a “fresh slate” examination
- ECPC consulted with outside users and joined Mexico’s INEGI & Statistics Canada to develop the

North American Classification System

1997

- North American Classification System first used
- Revised in 2002 and 2007

Purpose

- Industry classification system groups establishments into industries based on the similarity of their production process
- 20 Sectors and 1,175 Industries in the 2007 NAICS

Development

- NAICS was initially developed and is revised by USA, Mexico and Canada to help facilitate economic analysis of the economies of the three North American Countries
- Produces information on inputs, outputs, industrial performance, productivity, unit labor costs and employment

USE

- United States uses NAICS to collect and analyze data relating to establishments to describe US economy

STRUCTURE

- Hierarchical
 - 1st 2 digits – Sectors of general categories
 - 3rd digit – Subsector
 - 4th digit – Industry Group
 - 5th digit – NAICS Industry
 - 6th digit – National Industry
 - 0 as 6th digit usually indicates that NAICS Industry & National Industry are the same

DEFINITIONS

- Establishment – single physical location at which economic activity occurs – Classified by its Primary Activity
- Enterprise – More than 1 location performing the same or different economic activities.
- Establishments of an Enterprise is assigned a NAICS #

2007 NAICS United States Structure

Sector	Name	Subsectors	Industry Groups	NAICS Industries	6-digit Industries		
					U.S. Detail	Same as 5-Digit	Total
11	Agriculture, Forestry, Fishing & Hunting	5	19	42	32	32	64
21	Mining, Quarrying, and Oil & Gas Extraction	3	5	10	28	1	29
22	Utilities	1	3	6	6	4	10
23	Construction	3	10	28	4	27	31
31-33	Manufacturing	21	86	184	407	65	472
42	Wholesale Trade	3	19	71	0	71	71
44-45	Retail Trade	12	27	61	24	51	75
48-49	Transportation & Warehousing	11	29	42	25	32	57
51	Information	6	12	27	10	22	32
52	Finance & Insurance	5	11	31	15	26	41
53	Real Estate and Rental & Leasing	3	8	19	9	15	24
54	Professional, Scientific & Technical Services	1	9	35	19	29	48
55	Management of Companies and Enterprises	1	1	1	3	0	3
56	Administrative & Support and Waste Management & Remediation Services	2	11	29	25	19	44
61	Educational Services	1	7	12	7	10	17
62	Health Care & Social Assistance	4	18	30	16	23	39
71	Arts, Entertainment, & Recreation	3	9	23	3	22	25
72	Accommodation & Food Services	2	7	11	7	8	15
81	Other Services (except Public Administration)	4	14	30	30	19	49
92	Public Administration	8	8	29	0	29	29
	Total	99	313	721	670	505	1175

11 AGRICULTURAL PRODUCTION CROPS

111 Crop Production

1111 Oilseed & Grain Farming

11111 Soybean Farming

111110 Soybean Farming

11112 Oilseed (except Soybean) Farming

111120 Oilseed (except Soybean) Farming (Canada)

11113 Dry Pea & Bean Farming

111130 Dry Pea & Bean Farming Canada)

11114 Wheat Farming

111140 Wheat Farming

11115 Corn Farming

111150 Corn Farming (Canada)

11116 Rice Farming

111160 Rice Farming

11119 Other Grain Farming

111191 Oilseed & Grain Combination Farming (US)

111199 All Other Grain Farming (US)

1112 Vegetable & Melon Farming

1113 Fruit & Tree Nut Farming

1114 Greenhouse, Nursery & Floriculture Production

112 Animal Production

113 Forestry & Logging

114 Fishing, Hunting & Trapping

115 Support Activities for Agriculture & Forestry

31----

- Seaboard Farms - Texas
- Bar S - Beckham, Comanche, Custer, Jackson
- SVC Manufacturing – Mayes
- Sigma Processed Meats – Seminole
- Lopez Foods – Canadian
- Advanced Foods – Garfield
- Nestle Purina – Oklahoma
- Bama Foods – Tulsa
- Vaughn Foods - Cleveland

311612

- Bar S Foods
- Lopez Foods

331210

- Pelco Structural LLC
- Webco Industries Inc
- Integrated Services Inc

336413

- Malones CNC Machining
- Spirit Aerosystems
- Precision Machine and MFG Co

Web Site

www.census.gov/naics