

Oklahoma Tax Commission
68th Annual Educational Conference
For Assessing Officers



August 7—10, 2012
Tulsa, Oklahoma
Southern Hills Marriott



IAAO Standards:

- Contracting**
- Mass Appraisal**

Jeff Spelman, CAE

Joe Hapgood, CAE

What Are IAAO Standards?

- Industry Best Practices for Assessment Professionals
- Benchmarks for Performance or Procedures
- Reference Source for Questions on Assessment-Related Topics or Functions
- Written by Other Experts in Ad Valorem Field

Who Produces IAAO Standards?

- IAAO Technical Standards Committee
- Coordinates with IAAO Executive Board and IAAO Membership

Technical Standards Committee

- Develops and maintains technical standards of professional practice
- Three Main Areas:
 - Assessment Administration
 - Tax Policy
 - Mass Appraisal

Technical Standards Committee (Continued)

- Provides input for technical assistance programs and projects as directed by Executive Board
- Goal of TSC is to ensure that IAAO is at the leading edge of industry technology and standards

Technical Standards Committee (Continued)

- Six Members on TSC
- Staggered Appointments
- Appointments Made Each Year by IAAO President Elect
 - 5 Regular Members
 - 1 Associate Member (Like Tax Rep.)

Useful Information & Helpful Signs:



Current TSC Membership:

	Technical Standards	
2013	Alan S. Dornfest, AAS	Chair
2014	Mary Reavey	
2012	Douglas P. Warr, AAS	
2012	Robert J. Gloudemans	
2014	Michael W. Prestridge	
2013	Dennis Deegear	Associate

Current IAAO Standards:

- 16 IAAO Standards, Plus Guide:
 - Guide to Assessment Administration Standards
 - Standard on Assessment Appeal
 - Standard on Automated Valuation Models (AVM's)
 - Standard on Contracting for Assessment Services
 - Standard on Digital Cadastral Maps and Parcel Identifiers

Current IAAO Standards, Continued:

- IAAO Standards, Continued:
 - Standard on Facilities, Equipment, Computers and Supplies
 - Standard on Manual Cadastral Maps and Parcel Identifiers
 - Standard on Mass Appraisal of Real Property
 - Standard on Oversight Agency Responsibilities

Current IAAO Standards, Continued:

- IAAO Standards, Continued:
 - Standard on Professional Development
 - Standard on Property Tax Policy
 - Standard on Public Relations
 - Standard on Ratio Studies
 - Standard on Valuation of Personal Property
 - Standard on the Valuation of Properties Affected by Environmental Contamination

Current IAAO Standards, Continued:

- IAAO Standards, Continued:
 - Standard on Verification and Adjustment of Sales

Useful Information & Helpful Signs, Continued:



Why Are They Relevant?

As Mentioned Previously, Standards are Relevant Because They Are:

- Industry Best Practices
- Benchmarks for Performance or Procedures
- Reference Source for Questions on Assessment-Related Topics or Functions
- Written by Other Experts in Ad Valorem Field

Where Can You Find IAAO Standards?

- Available to EVERYONE (including non-members) on IAAO Web Site

IAAO Web Site:



IAAO Web Site:

- Technical Standards Can Be Found on Lower Right Portion of Home Page
- Looks Like This:

[7-Hour USPAP Update Course Now Available Online](#)

[TAF Resources](#)

[Vendors & Consultants](#)

[Job Opportunities](#)

[Technical Standards](#)

[Exposure Drafts](#)

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INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS



Search

Technical Standards

Official Standards of IAAO

Recent updates:

Standard on Digital Cadastral Maps and Parcel Identifiers
[View](#) (Approved January 2012)

Standard on Mass Appraisal of Real Property
[View](#) (Approved January 2012)

International Association of Assessing Officers (IAAO) maintains technical standards that reflect the official position of IAAO on various topics related to property tax administration, property tax policy, and valuation of property including mass appraisal and related disciplines. These standards are adopted by the IAAO Executive Board.



DOWNLOADS

Guide to Assessment Administration Standards
[View](#) (Approved Aug 2004)

Standard on Assessment Appeal
[View](#) (Approved July 2001)

Standard on Automated Valuation Models (AVMs)
[View](#) (Approved Sept 2003)

Standard on Contracting for Assessment Services
[View](#) (Approved Dec 2008)

Standard on Digital Cadastral Maps and Parcel Identifiers
[View](#) (Approved Jan 2012)

- People & Groups
- Membership
- Education
- Professional Designations
- Meetings
- Publications & Advertising
 - Looking for expert help?
 - Job Opportunities
 - Advertise with IAAO
 - Authors & Reviewers
 - Official Standards of IAAO
 - Fundamentals of Tax Policy
- Library & Resources
- Awards & Recognition
- Scholarships



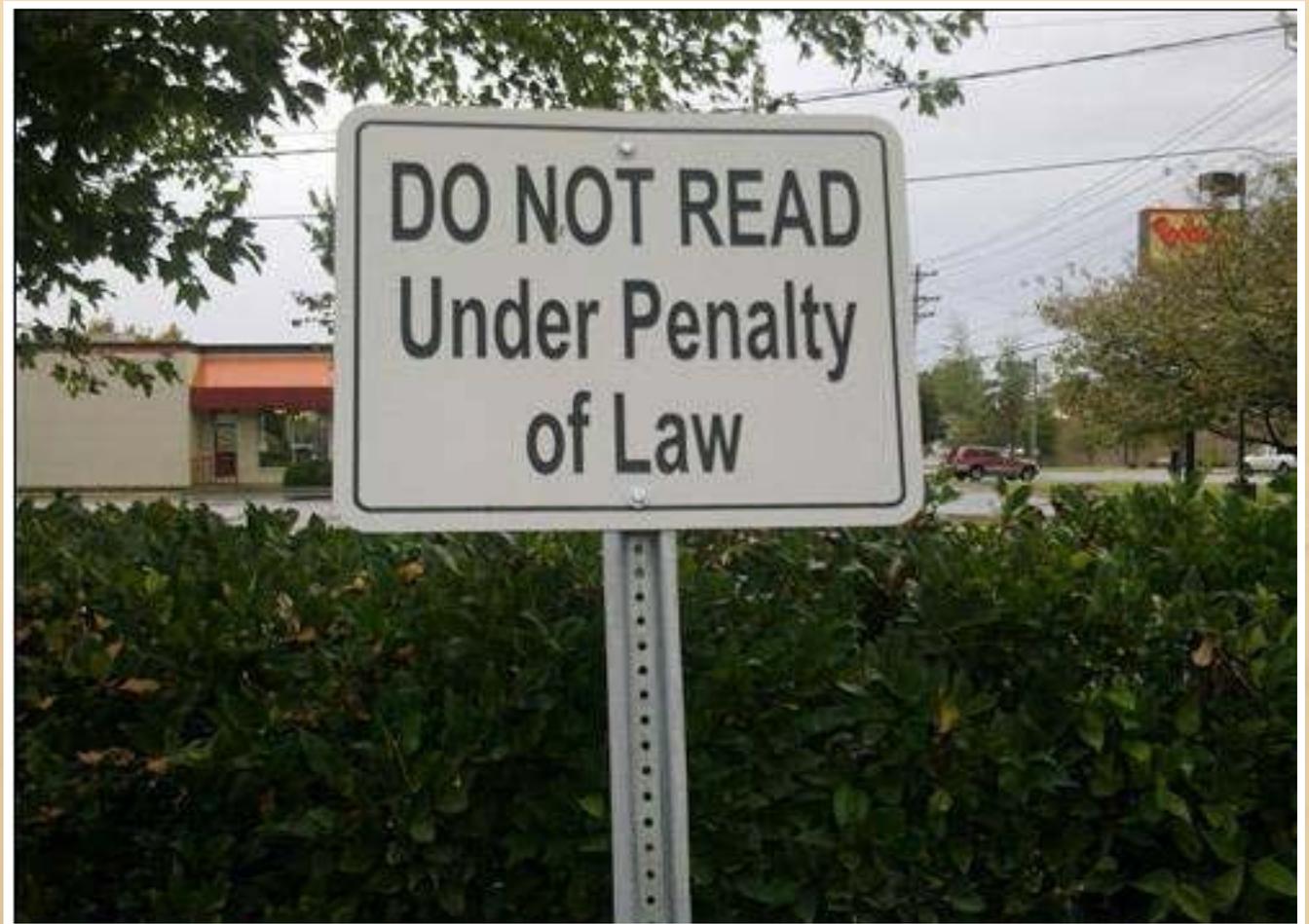
Today's Focus is on Parts of Two Standards:

- **Contracting**
 - Advantages & Disadvantages
 - Important Elements In Contract
 - Quality Control Measures
- **Mass Appraisal**
 - New Revisions Relating to use of Aerial Photography and its Role in Visual Inspection

But Before We Start:

Beware of Conflicting Signs...

A.K.A. the “Jurisdictional Exception Rule!”



Jurisdictional Exception Rule:

- Language Appearing at Front of Each Standard:

Approved January 2012

International Association of Assessing Officers

This standard replaces the 2002 *Standard on Mass Appraisal of Real Property*. The 2002 standard combined and replaced the 1983 *Standard on the Application of the Three Approaches to Value in Mass Appraisal*, the 1984 *Standard on Mass Appraisal*, and the 1988 *Standard on Urban Land Valuation*. The IAAO's assessment standards represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers (IAAO). The objective of the IAAO's standards is to provide systematic means by which concerned assessing officers can improve and standardize the operation of their offices. The IAAO's standards are advisory in nature and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with the *Uniform Standards of Professional Appraisal Practice (USPAP)* or state laws, *USPAP* and state laws shall govern.

Jurisdictional Exception Rule

- Constitution, Statutes, Administrative Rules, Case Law for jurisdiction take precedence over particular sections of standards
- Legal constraints may sometimes require us to do something different from IAAO Standards
- Standards are still relevant and useful as “best practices” guides





**Consultants, Contractors,
Helpers, or Vendors?**

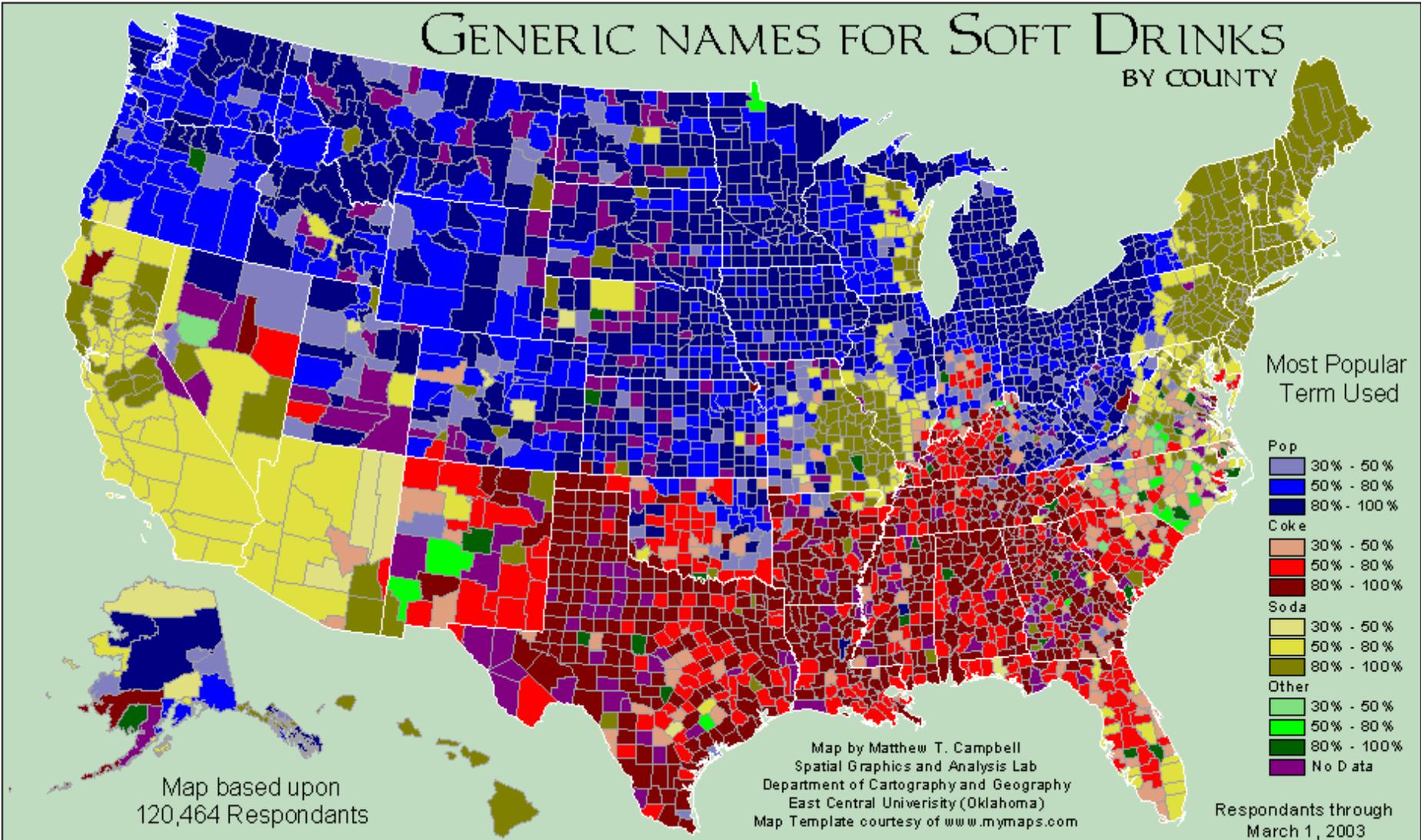


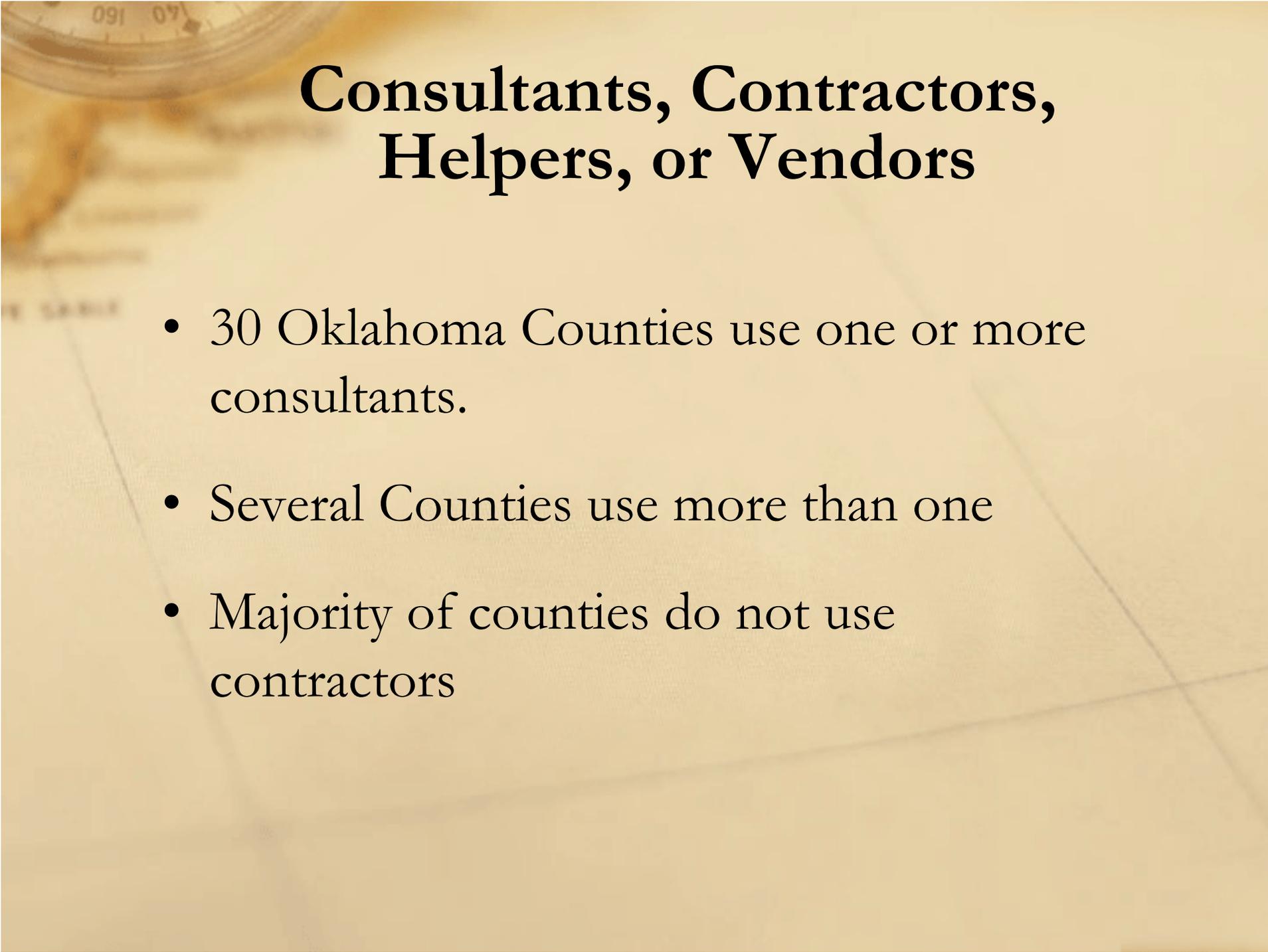
Important Question to Start

- You're outside on a hot day and someone says "Let's get a _____ out of that machine?"
- **Soda?**
- **Pop?**
- **Coke?**
- **Soft drink?**



GENERIC NAMES FOR SOFT DRINKS BY COUNTY



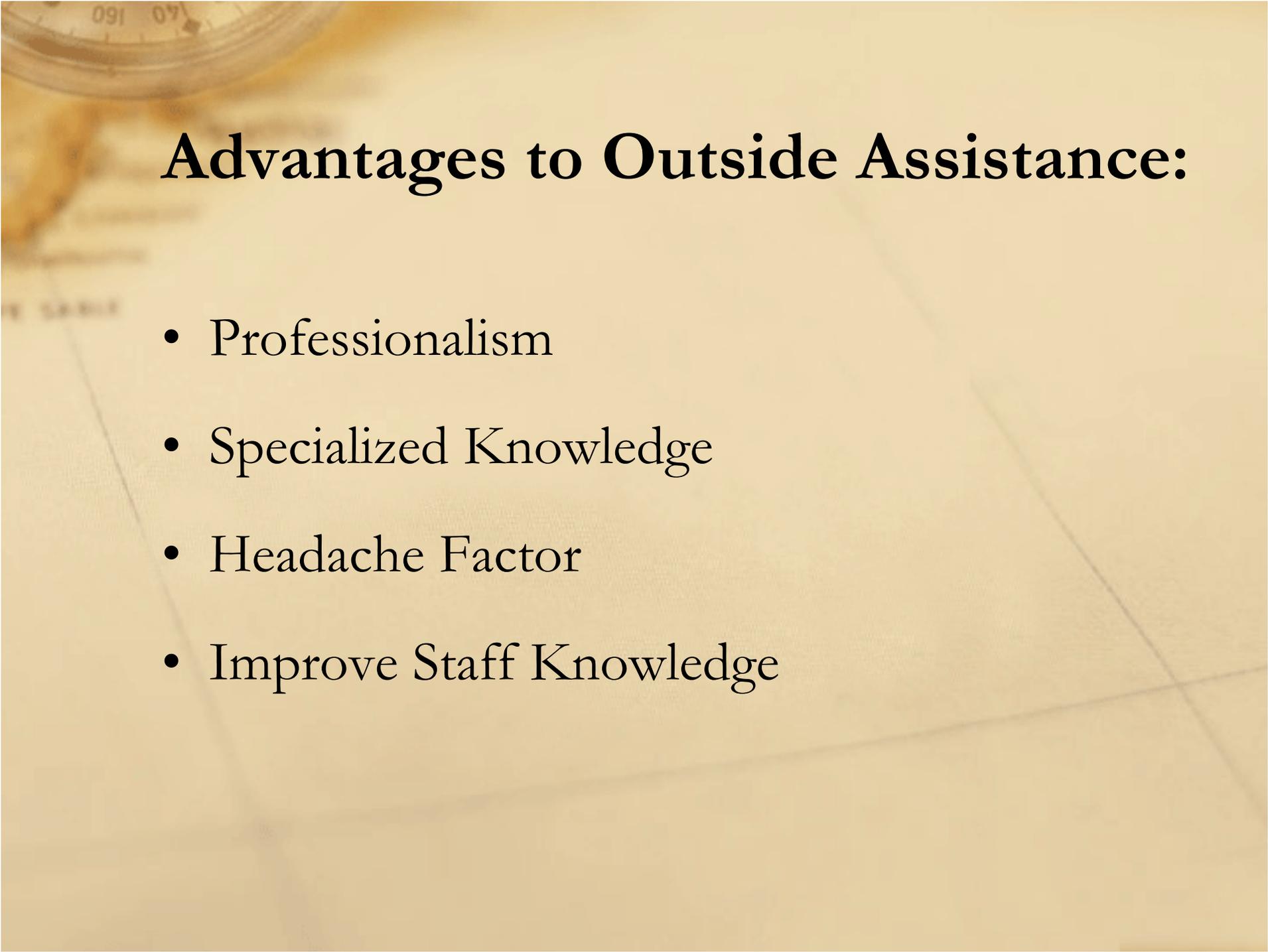


Consultants, Contractors, Helpers, or Vendors

- 30 Oklahoma Counties use one or more consultants.
- Several Counties use more than one
- Majority of counties do not use contractors

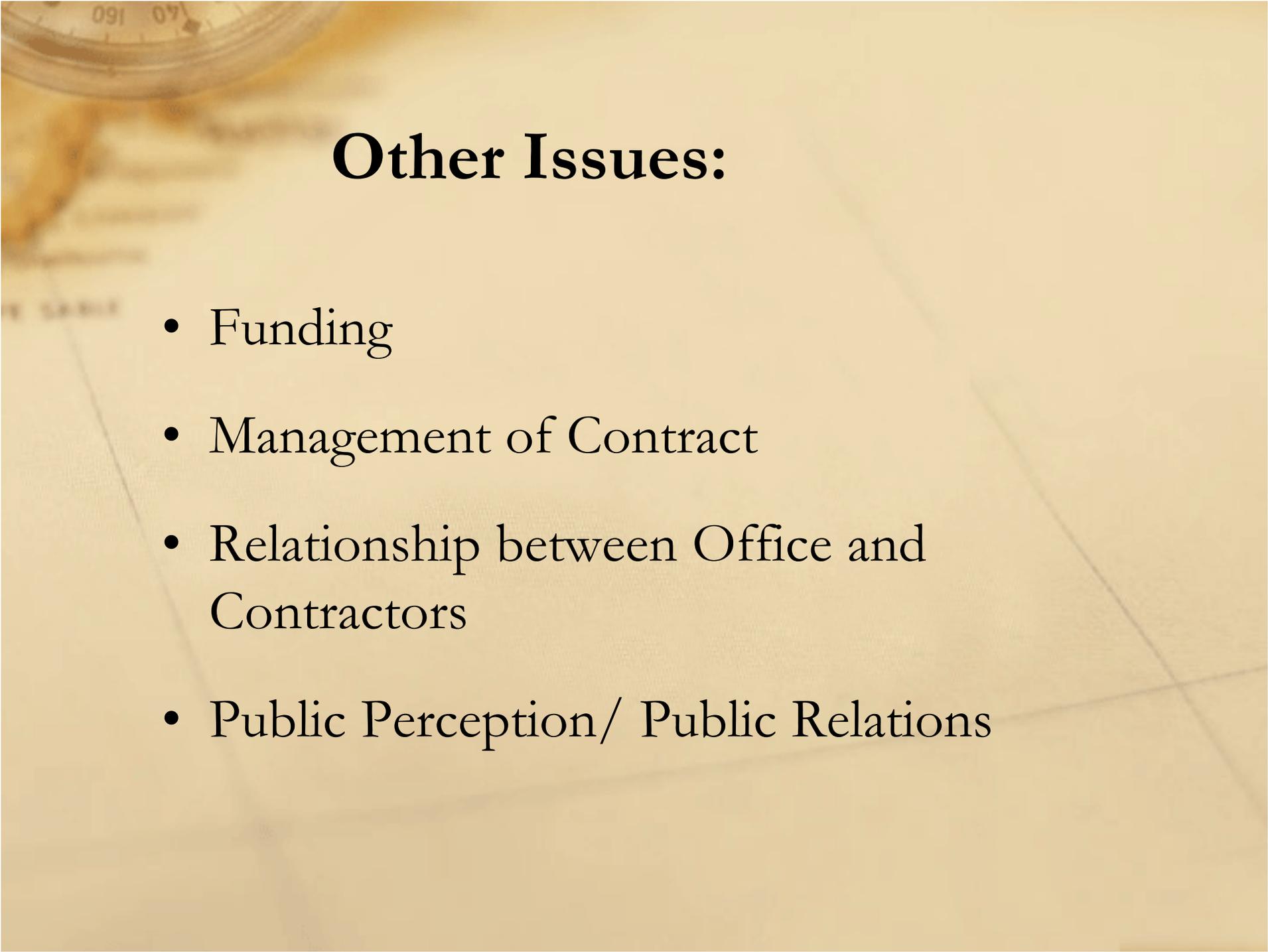
Consultants, Contractors, Helpers, or Vendors

- Oil and Gas (1996 Texaco Court Case)
- Software Vendors
- Valuation assistance
- Visual Inspection
- Field Appraisers (Independent contractors)

The background of the slide features a faded, sepia-toned image of a map with a compass rose in the upper left corner. The map shows various lines and text, though it is not clearly legible. The compass rose has some numbers, including '091' and '07'.

Advantages to Outside Assistance:

- Professionalism
- Specialized Knowledge
- Headache Factor
- Improve Staff Knowledge



Other Issues:

- Funding
- Management of Contract
- Relationship between Office and Contractors
- Public Perception/ Public Relations

The background of the slide features a faded, sepia-toned image of a map with a compass rose in the upper left corner. The map shows some geographical outlines and text, though it is not clearly legible. The compass rose has numbers like '091' and '07' visible.

War Stories: News from the Front

- Oklahoma County did two reappraisals ten years apart.
- First one hired consultant; Second used assessor staff
- First used out of state managers; second assessor staff
- Both completed their reappraisal on time.

The background of the slide features a faded, sepia-toned image of a map with a compass rose in the upper left corner. The map shows various lines and text, though it is not clearly legible. The compass rose has some numbers, including '091' and '07'.

Good News: First Reappraisal

- Existing Staff didn't have ability
- Improved Records
- Completed valuation residential/commercial
- Improved Mapping
- Met Statutory Deadline

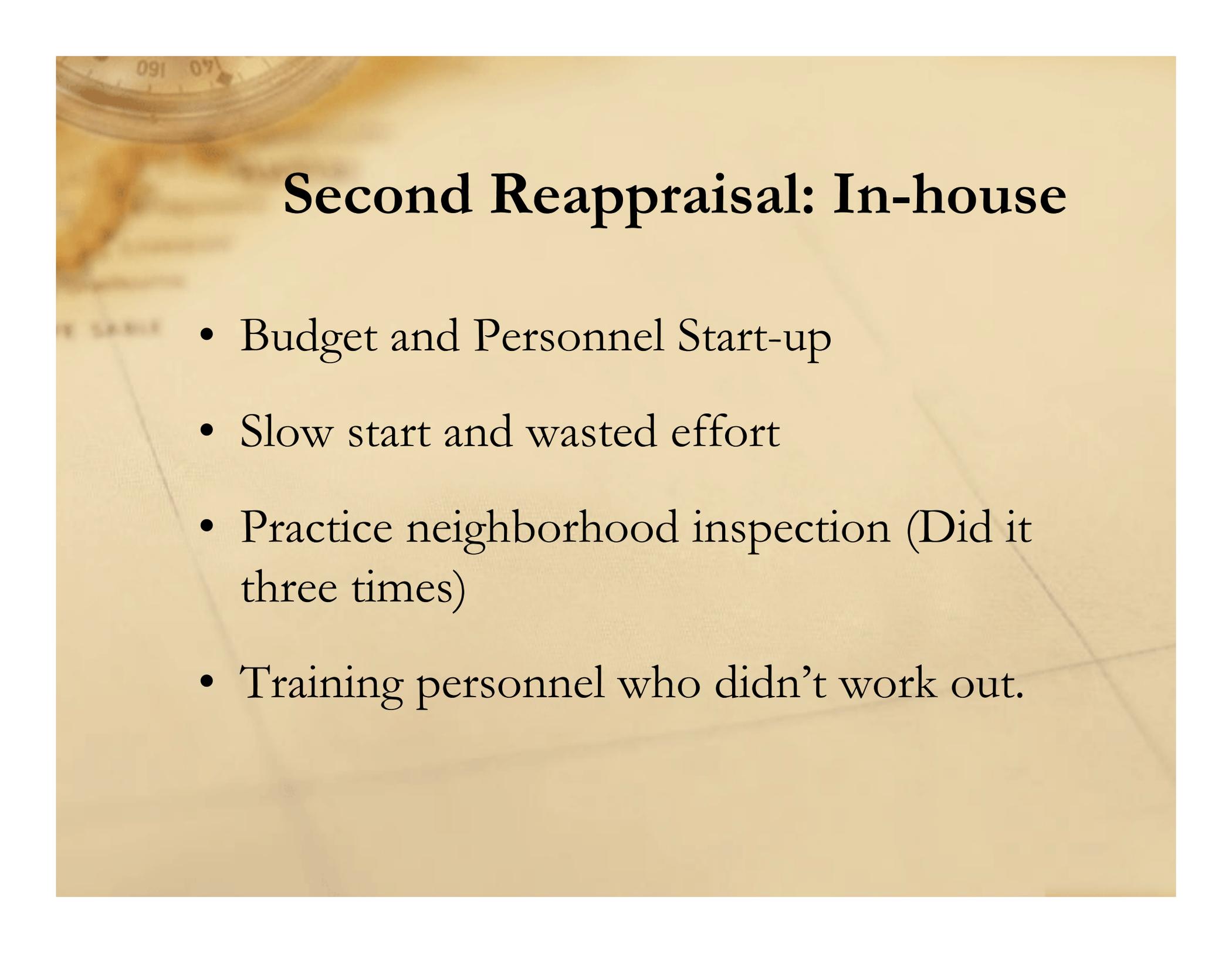


Always Some Problems...

- Did not inform staff. The consultant was in other building
- “I have no idea how your property was valued.”
- Some of the information was never given to county. (Map of commercial values)
- “I’m from Texas and I used to be a bus driver.”

Residual Problems

- **Quality Control**
- Paid by the card; took old 1948 field card and stapled it to a new card.
- Guy named Snodgrass: Every card he touched was a bad card.



Second Reappraisal: In-house

- Budget and Personnel Start-up
- Slow start and wasted effort
- Practice neighborhood inspection (Did it three times)
- Training personnel who didn't work out.

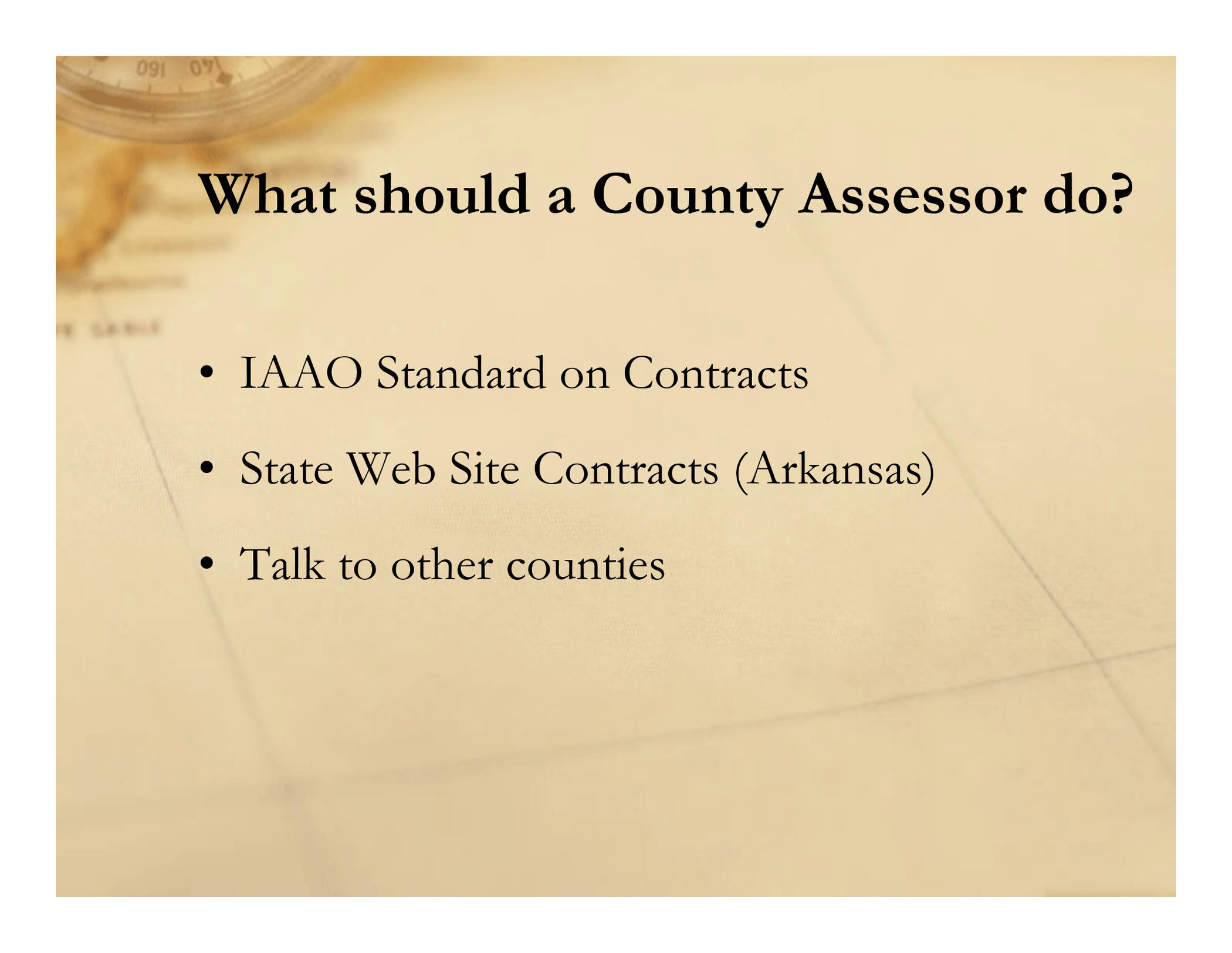
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Long Term Advantages: Staff

- Staff experience: Long-term benefit to county
- Professionalism tradition
- Quality of records/mapping

What should a County Assessor do?

- Local Decision/County Financial situation
- Some situation works; sometimes doesn't fit
- Review your situation
- Decision based on your county



What should a County Assessor do?

- IAAO Standard on Contracts
- State Web Site Contracts (Arkansas)
- Talk to other counties

IAAO Standards:

- IAAO establishes standards on assessment issues
- Good, well thought out information
- Reviewed by people in the profession
- (Joe Hapgood, CAE and Doug Warr AAS)

IAAO Standard on Contracting for Assessment Services:

- RFP Request for Proposal
- Suggestions on contract
- Qualifications, Experience, Other Projects
- Monitoring, Evaluation, Performance
- What should be in the contract.

IAAO Standard on Contracting for Assessment Services:

- RFP Request for Proposal
- RFP: **What will you do for us?**
- Qualifications, Experience, Project
- Monitoring, Evaluation, Performance
- What should be in the contract.



RFP May be Too Formal

- Written Memorandum (**Minimum**)
- What county wants
- Job Description for the work
- Need to involve Commissioners

Why RFP (Memo)? **Misunderstanding**

- Contract Provisions: What is the contractor going to do for the county?
- Field Inspection and Valuation? **Turn-key?**
- What does that include? Data entry, quality control, taxpayer contact, defense of values, appearance before the County Board.

Assessor Job: Monitoring

- County Assessor should do some monitoring
- Understand the project.
- Test some of the work.
- Most contractors understand this.

Example of Detail Contract: Production Levels

- Entry of Sales Data 100 / day
- Residential Data Collection 40 / day
- Commercial Data Collection 10 / day
- Data entry review 250 / day





Assessor's Job: Quality Control

- Need to Know What's going on.
- Routine checks, measurements
- Progress reports/conversations with consultant
- Sign off on invoices



Assessor's Job: Compliance

- Need to share compliance information with contractor
- Data Quality; procedures, etc.
- Ad Valorem Division Field Analyst information

Monthly Progress Reports

- Arkansas requires a monthly progress report
- Signed by the contractor, assessor, and appraisal firm. They send it to the Ad Valorem Division
- Superintendents included.

County Assessor: Responsible

- Decide what you need
- Evaluate your options
- Choose wisely
- **LOCATION, LOCATION, LOCATION**
- **Monitor, Monitor, and Monitor**

Data Collection Contracts:

- Section 6.2 in Contracting Standard
- Some counties need assistance with visual inspection and data collection efforts
- IAAO Contracting Standard contains good material for inclusion in any data collection contract

Useful Information & Helpful Signs, Continued:



Data Collection Accuracy and QC:

- Contracting Standard contains 21 specific data collection accuracy and quality control items
- These, or similar items may be included in contract between county and vendor for visual inspection data collection work

Data Collection Contracts:

- Contracting Standard says data collection is:
 - One of most *critical* and one of the most *expensive* phases of a reappraisal project
- Recommends clear and standardized coding requirements
- Recommends careful monitoring through a quality control program

Data Collection Contracts:

- Should specify types and approximate numbers of parcels to be inspected
- Should identify property characteristics to be examined and coded
- Should contain standards for data capture and coding accuracy
- Should have procedures for measuring data accuracy

Data Collection Accuracy and QC:

- Other accuracy and QC items:
- Continuous area, volume or linear measurement data (such as square feet of living area, garage size, etc.) should be obtained by direct measurement
- Continuous volume data should be accurate within 5% of the true capacity of the improvement

Data Collection Accuracy and QC:

- When direct measurements are not possible, they must be estimated, and an exception statement placed on the property record

Useful Information & Helpful Signs, Continued:



Data Collection Accuracy and QC:

- When vendors are performing data entry functions, the Contracting Standard suggests the following accuracy threshold:
 - “Data entry accuracy should be as close to 100% as possible, and supported by a full set of range and consistency edits (CAMA data edits)

Data Collection Accuracy and QC:

- Routine checks of field work should begin immediately after the field data collection phase commences
- Independent QC checks may be performed by county staff, project consultants, auditing firms, or oversight agencies
- Should be specified in contract

Data Collection Accuracy and QC:

- QC inspections should be conducted on a continuous basis throughout data collection phase of project
- QC samples of completed field work should be selected at random and reviewed for completeness and accuracy
- May be grouped by geographic area, property type, or data collector



Jennifer Cavan
Jennifer Cavan Studio
Angel Fire, NM

Mass Appraisal Standard

- Focus for today is on most recent revision to Mass Appraisal Standard
- Relates to various types of aerial photography and data collection
- Approved by IAAO Executive Board January, 2012
- Lively discussion between contractors, assessors, vendors on this section!!!



Mass Appraisal Standard

- Discussion of Mass Appraisal Standard, Section 3.3.5, Alternative to Periodic on-Site Inspections

Useful Information & Helpful Signs, Continued:



3.3.5 Alternative to On-Site Inspections

- Paraphrasing the Standard (our emphasis added):
- *IF* initial inspection done, *AND*
- *IF* well-maintained data collection *AND* quality management program in place,
- Then counties *MAY* employ digital imaging technology tools to *SUPPLEMENT* field inspections with a computer-assisted office review.

3.3.5 Alternative to On-Site Inspections

- Paraphrasing the Standard, Continued (our emphasis added):
- NBHD Review: Appraisers should visit assigned areas **ANNUALLY** to observe changes in neighborhood condition, trends, and property characteristics.

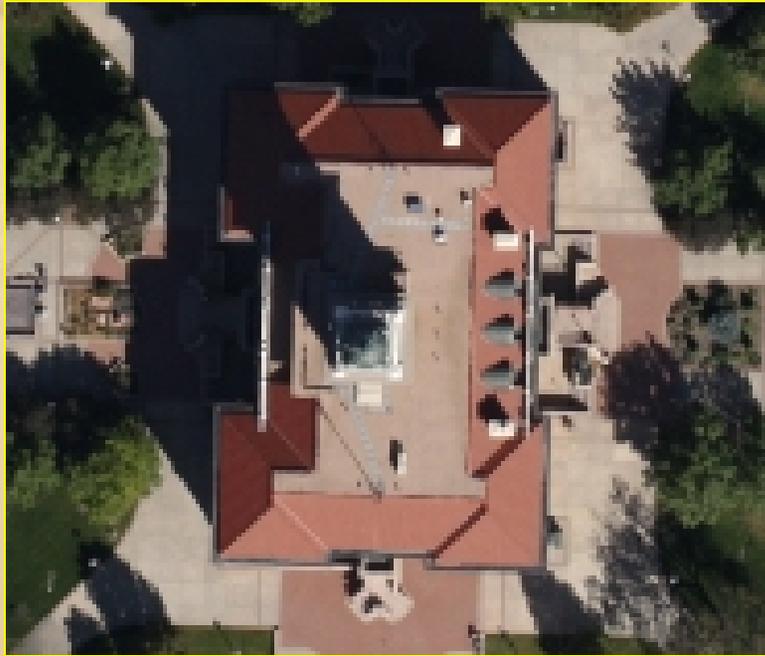
3.3.5 Alternative to On-Site Inspections

- Paraphrasing the Standard, Continued (our emphasis added):
- *On-site physical review* recommended when:
 - Significant construction changes detected
 - Property is sold
 - Area affected by catastrophic damage
 - Building permits indicate significant change taking place

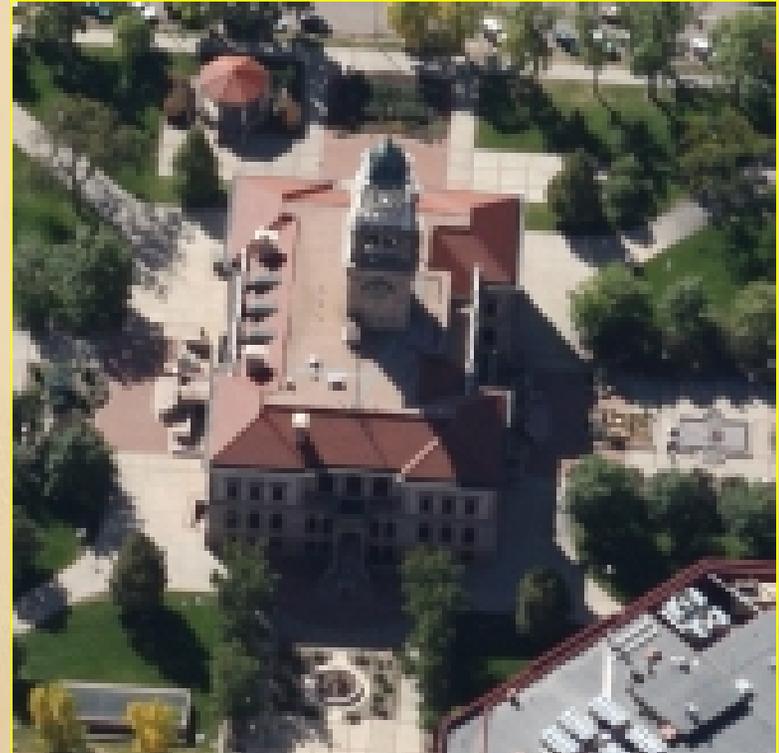
What is Oblique Aerial Photography?

- Oblique aerials are taken at an *angle*
- Differ from traditional aerials which are taken from directly above
- Easier to identify, measure and quantify changes to structures
- Can get imagery resolution as high as 3 inch, with outstanding detail available

Aerial Photograph Example:



Aerial Photograph Example, Continued:



Oblique Aerial Companies

- Pictometry® and Sanborn are examples of widely used oblique aerial photography companies
- Oblique Aerials are used by several counties in Oklahoma
- Useful tool for identification of changes, additions, deletions to structures
- Can supplement regular visual inspection, but not replace it

Oklahoma VI Requirements:

- 2820(A): Each county assessor shall...establish an inspection schedule which will result in the *individual visual inspection* (emphasis added) of all taxable property within the county at least once each four (4) years.

Oklahoma VI Requirements:

- 2821(A): Each county assessor shall cause real property to be *physically inspected* (emphasis added) as part of the visual inspection cycle and shall require such *examination* (emphasis added) as will provide adequate data from which to make accurate valuations.

Remember “Jurisdictional Exception Rule!”

- State and Constitution, Statutes, Administrative Rules, all take precedence over IAAO Standards
- Legal constraints may sometimes require us to do something different from IAAO Standards
- Standards are still relevant and useful as “best practices” guides

Jurisdictional Exception Rule:

- Language Appearing at Front of Each Standard:

Approved January 2012

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This standard replaces the 2002 *Standard on Mass Appraisal of Real Property*. The 2002 standard combined and replaced the 1983 *Standard on the Application of the Three Approaches to Value in Mass Appraisal*, the 1984 *Standard on Mass Appraisal*, and the 1988 *Standard on Urban Land Valuation*. The IAAO's assessment standards represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers (IAAO). The objective of the IAAO's standards is to provide systematic means by which concerned assessing officers can improve and standardize the operation of their offices. The IAAO's standards are advisory in nature and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with the *Uniform Standards of Professional Appraisal Practice (USPAP)* or state laws, *USPAP* and state laws shall govern.

Can Oblique Aerials Replace VI?

- Can use oblique aerial photography (such as Pictometry) to supplement data obtained from visual inspection program
- Can't use oblique aerial photography to substitute or take place of visual inspection.

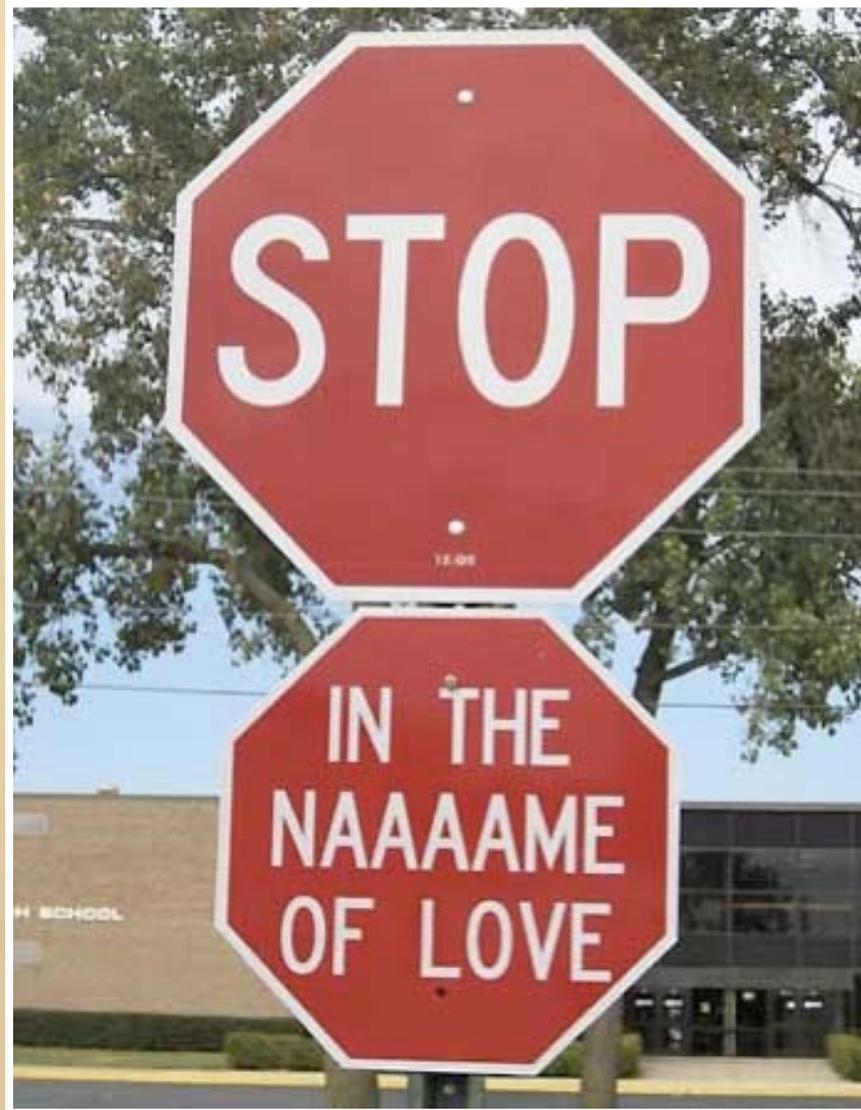
Useful Information & Helpful Signs, Continued:



Final Recommendations:

- Download IAAO Standards you would like to review further when you return to your county
- Use them for reference
- Remember how they relate to our Constitution, Statutes, Administrative Rules, Case Law (Advisory, Jurisdictional Exception Rule)
- Don't "reinvent the wheel"

Useful Information & Helpful Signs, Continued:



Questions & Comments



(Time To Kick Back and Relax!)

PROPERTY TAXATION OF INDIANS IN OKLAHOMA

Prepared for County Tax Assessors= Workshop
August 8, 2012

Judith Royster
Professor of Law & Co-Director, Native American Law Center
University of Tulsa College of Law

ANY OPINIONS EXPRESSED ARE THOSE OF THE PRESENTER

The Ad Valorem Division, Oklahoma Tax Commission, has made available the Presenter and the Presenter's outline/summary of this presentation to provide information regarding this topic of interest to county assessors and their staffs. The opinions expressed in this presentation and the Presenter's outline/summary are solely those of the Presenter, and do not represent a statement of opinion, formal, informal or otherwise of the Oklahoma Tax commission.

I. General principles of taxation

A. State law

1. Property covered by Oklahoma statutes is taxable unless there is an exemption. *See* Okla. Const., art. X, § 6.
2. Locating exemptions
 - a. Exemptions in Oklahoma law
§ For example, Okla. Const., art XII, ' 1: Guarantees Any Indian or other allottee the benefit of the homestead and exemption laws of the State@
 - b. Exemptions created by federal law
 - c. Federal law regarding Indians and Indian tribes preempts state law, unless Congress has provided otherwise. *See* U.S. Const., art. VI, § 2.

B. Federal law

1. Indian propertyBwhether real or personalBwithin Indian country is *not* taxable by the state unless the taxation is authorized by Congress

- a. A[I]n the special area of state taxation, absent cession of jurisdiction or other federal statutes permitting it, there has been no satisfactory authority for taxing Indian reservation lands... [S]uch taxation is not permissible absent congressional consent.@ *Mescalero Apache Tribe v. Jones* (1973).
 - b. AThus [our prior cases] preclude any authority in respondent county to levy a personal property tax upon petitioner=s mobile home in the absence of congressional consent.@ *Bryan v. Itasca County* (1976).
 - c. See also *County of Yakima v. Yakima Indian Nation* (1992); *Oklahoma Tax Commission v. Chickasaw Nation* (1995).
- 2. Indian property located outside Indian country *is* taxable by the state unless Congress or the state provides otherwise. See *Oklahoma Tax Commission v. Chickasaw Nation* (1995).
 - 3. Specific treaty provisions may change these general rules
 - 4. AIndian@ in this context means
 - a. the Indian tribe or any member of the tribe having jurisdiction over the area.
 - b. It does *not* mean members of other Indian tribes

II. What is Indian country?

A. General two-part test

- 1. Lands set aside for the use of Indians
- 2. under the superintendence of the federal government

B. Statutory definition (18 USC § 1151)

- 1. All lands within reservations
- 2. Dependent Indian communities
- 3. Allotments to which Indian title has not been extinguished

C. Creating Indian country

1. Only Congress can create Indian country
2. Congress has authorized the Department of the Interior to take new lands into trust for tribes and individual Indians
3. Lands taken into trust are exempt from state taxes

D. Terminating Indian country

1. Once Indian country exists, only Congress can terminate its status
2. Determining congressional intent is a matter for the courts

III. Indian country in Oklahoma

A. Reservations

1. Reservations formally established by the federal government
2. Diminished reservations
 - a. Some reservations in Oklahoma have been declared (or assumed) to be terminated
 - § Cheyenne-Arapaho
 - § Kiowa, Comanche, and Apache
 - § Kickapoo
 - § Muscogee (Creek)
 - § Osage
 - b. But Indian country still exists
3. Tribal trust and restricted lands
4. Tribal and Indian-owned fee lands within reservations
 - a. Fee lands are Indian country, but
 - b. Congress has authorized state taxation of fee lands
 - i. See *County of Yakima v. Yakima Indian*

Nation (1992); *Cass County v. Leech Lake Band of Chippewa Indians* (1998):

- ii. If Indian-owned land is alienable, it is also taxable by the state

B. Dependent Indian communities

1. Term originally created to cover Pueblo lands and treaty lands of the Five Tribes in the Indian Territory
2. Meaning is narrowly interpreted by federal courts
3. Appears to require at least some substantial portion of trust or restricted land
4. A Housing Authority may be a dependent Indian community. *See, e.g., Housing Authority of the Seminole Nation v. Harjo*, 790 P.2d 1098 (Okla. 1990).

C. Indian allotments

1. Refers to allotments outside reservations
2. Lands remaining in trust or restricted status for individuals
 - § once reservation is diminished, or
 - § if unknown whether reservation is intact
3. Lands subsequently taken in trust status for individuals

D. Allotments now owned in fee by Indians

1. Outside reservations, are not Indian country
2. Inside Indian country (reservations), Congress has authorized taxation
 - a. General Allotment Act: authorizes taxation of said land@
 - b. Narrowly interpreted: does not authorize excise tax on sale of land (see *County of Yakima* case)
 - c. If land is allotted under a treaty, treaty language may require different result. *See Keweenaw Bay Indian*

E. Restricted allotments of the Five Tribes

1. Basic information
 - a. Allotments occurred between 1897 and 1902, in restricted status
 - b. Over time, Congress removed restrictions on allotments held by members of the Five Tribes of less than half Indian blood
 - c. For members of half or more Indian blood, Ahomestead@ allotments are inalienable for the life of the owner
 - i. Allotment agreements called for allottees to designate portion of allotments as homestead
 - ii. Homestead allotments were 40 acres for Seminoles, Cherokees, and Creeks
 - iii. Homestead allotments were 160 acres for Choctaws and Chickasaws
 - d. For members of 3/4 or more Indian blood, the entire allotment is inalienable during the life of the owner
 - e. Restrictions end at the allottee=s death, but heirs or devisees who are members of the Five Tribes of at least half Indian blood take their interests subject to the same lifetime restrictions
2. Tax status
 - a. By federal statute, only 160 acres of restricted allotted land can be tax exempt
 - b. The lands are tax-exempt so long as they are inalienable

- c. Mineral taxation
 - i. Federal statute permits taxes on the production of minerals
 - ii. Lease bonus, however, is not taxable

F. Osage property rights

- 1. Osage allotments
 - a. Osages on the 1906 roll were allotted over 650 acres each, subject to the mineral estate, in restricted status
 - b. 160 acres were designated a homestead allotment
 - c. Homestead allotments (up to 160 acres) are exempt from state taxes for Osages without certificates of competency
- 2. Osage mineral estate
 - a. By federal statute, oil and gas produced from the Osage mineral reserve are subject to state gross production tax, but not other state taxes
 - b. Individual (headright) interests in the mineral estate are restricted, and not subject to property taxes

IV. State taxation of Indian property

A. Tribally-owned property

- 1. Tribally-owned fee lands
 - a. Inside reservations: taxable by the state (absent treaty language indicating otherwise)
 - b. Outside Indian country: taxable by the state
- 2. Tribal trust and restricted lands
 - § Indian country: not taxable by the state
- 3. Tribal personal property

- a. Located inside Indian country: not taxable by the state
- b. Located outside Indian country: taxable by the state

B. Individually-owned property of tribal member

- 1. Individually-owned fee lands
 - a. Inside reservations: taxable by the state (absent treaty language indicating otherwise)
 - b. Outside Indian country: taxable by the state
- 2. Trust and restricted allotments
 - § Indian country: not taxable by the state
- 3. Individual personal property
 - a. Located inside Indian country: not taxable by the state
 - b. Located outside Indian country: taxable by the state
- 4. Property of nonmember taxable on same basis as property of non-Indian

V. Taxation of manufactured homes

A. General principles (*see* 68 Okla. Stat. ' 2812)

- 1. “a manufactured home which is located on land owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property”
 - homestead exemption is available
- 2. “A manufactured home which is located on land not owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is personal property”

B. Taxation of Indian-owned manufactured homes

1. Manufactured home owned by tribal member located on that person=s trust or restricted allotment
 - a. taxed as real property
 - b. not taxable by the state
2. Manufactured home owned by tribal member located on tribal trust or restricted land, or on another=s trust or restricted allotment
 - a. taxed as personal property
 - b. not taxable by the state (see *Bryan v. Itasca County*)
3. Manufactured home owned by tribal member located on that person=s fee land
 - a. taxed as real property
 - b. if fee land is located within Indian country: only taxable if it is a tax on the Aland@ rather than the manufactured home (unless treaty provides otherwise)
 - c. if fee land is located outside Indian country: taxable by the state
4. Manufactured home owned by tribal member located on another=s fee land
 - a. taxed as personal property
 - b. if fee land is located within Indian country: not taxable by the state
 - c. if fee land is located outside Indian country: taxable by the state

VI. Indian Housing Authorities

A. Housing authority creation

1. Under state law
 - a. Indian Housing Authorities are state agencies
 - b. By state law, property and funds of all housing authorities are tax-exempt. *See* 63 Okla. Stat. § 1066.
 - c. Housing authorities makes payments in lieu of taxes
 - d. As of 2009, there were 28 Indian Housing Authorities
2. Under tribal law
 - a. S.B. No. 1706 (2006) authorized transfer of Muscogee (Creek) Nation Housing Authority (state agency) functions, assets, and liabilities B and title to real property B to Muscogee (Creek) Nation Housing Authority (tribal agency). Muscogee (Creek) Nation adopted tribal resolution and filed appropriate paperwork.
 - b. If housing authority land held in fee, taxable by the state
 - c. S.B. No. 1546 (2008) reinstated payments in lieu of taxes from tribal agency, with intent of exempting property transferred from state agency to tribal agency from ad valorem taxes. Oklahoma Attorney General opined that S.B. 1546 was a “special law” prohibited by the state constitution. *See* Okla. A.G. Op. No. 09-23 (Aug. 31, 2009).

B. Tax status of land once returned to individual Indian

1. Land originally in fee ownership
 - a. sold or leased to housing authority
 - b. returns to individual ownership in fee
 - c. subject to state taxes
2. Land originally in trust or restricted status

- a. sold to housing authority
 - i. unless housing authority takes in trust, sale terminates trust or restricted status of land
 - ii. when reconveyed to individual, will be in fee status, subject to state taxes
 - iii. individual may apply to have land taken back into trust status
- b. leased to housing authority
 - i. lease does not alter tax status of land
 - ii. when lease terminates, land is still in trust or restricted status
 - iii. state cannot tax

VI. Property taxation of non-Indians and nonmembers

A. General principles

1. Non-Indian land and property within Indian country is generally taxable by the state
2. The legal incidence of the tax must be on the non-Indian or the non-Indian=s interest in property
 - § Examples: tax on non-Indian=s personal property located on trust land, or tax on leasehold interest of non-Indian
3. Exceptions
 - a. State tax would interfere with a comprehensive federal statutory and regulatory scheme (such as that for timber sales), and the state cannot show that it provides services sufficient to justify the tax
 - b. State tax would interfere with tribal right of self-government
 - c. Federal statute or treaty creates an exception
4. Exceptions are determined by a court

B. Nonmember Indians

STATE TAXATION OF INDIAN PROPERTY: BASIC PRINCIPLES

WHO IS THE OWNER?	TYPE OF PROPERTY?	TAXABLE BY STATE?
Indian Tribe	Real property held in trust or restricted status	No, unless specific federal law authorizes
	Real property owned in fee	Yes
	Personal property, located in Indian country	No
	Personal property, located outside Indian country	Yes
Individual Tribal Member	Real property held in trust or restricted status	No, unless specific federal law authorizes
	Real property owned in fee	Yes
	Personal property, located in Indian country	No
	Personal property, located outside Indian country	Yes

ANY OPINIONS EXPRESSED ARE THOSE OF THE PRESENTER

The Ad Valorem Division, Oklahoma Tax Commission, has made available the Presenter and the Presenter's outline/summary of this presentation to provide information regarding this topic of interest to county assessors and their staffs. The opinions expressed in this presentation and the Presenter's outline/summary are solely those of the Presenter, and do not represent a statement of opinion, formal, informal or otherwise of the Oklahoma Tax commission.

TAXATION OF INDIAN-OWNED MANUFACTURED HOME

Where is the manufactured home located?	On the owner's trust or restricted allotment	On tribal trust or restricted land, or on a trust or restricted allotment owned by another tribal member	On the owner's fee land	On fee land owned by someone else
Is the manufactured home taxed as real or personal property	Taxed as real property	Taxed as personal property	Taxed as real property	Taxed as personal property
Is the manufactured home taxable by the state?	No	No	If the fee land is located in Indian country, yes, if the tax is a tax on the "land" and not on the manufactured home If the fee land is located outside Indian country, yes	If the fee land is located in Indian country, no If the fee land is located outside Indian country, yes

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1. For purposes of taxation, a nonmember Indian is generally treated as a non-Indian
2. Immunity from state tax generally applies only to Indians and their property within the Indian country jurisdiction of that person=s tribe

C. Non-Indian property within Indian country

1. Non-Indian-owned real property: taxable by the state
2. Non-Indian-owned personal property: taxable by the state
3. Non-Indian leasehold interests: taxable by the state, subject to the exceptions noted above

D. Joint interests within Indian country

1. Tribal or tribal member=s share: not taxable by the state
2. Non-Indian share: taxable by the state, subject to the exceptions noted above

**INDIAN HOUSING AUTHORITIES:
TAX STATUS OF LAND ONCE RETURNED TO INDIVIDUAL OWNERSHIP**

Original Status of Land	Housing Authority Status	Status When Restored to Individual	Taxable by State?
Owned in fee	Sold or leased to housing authority	Fee	Yes
Trust or restricted status	Sold to housing authority: sale terminates trust or restricted status	Fee (although individual may petition to have land taken back into trust)	Yes
	Leased to housing authority: lease does not alter trust or restricted status of land	Trust or restricted status	No

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Oklahoma Tax Commission
68th Annual Educational Conference
For Assessing Officers



August 7—10, 2012
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
- 2012 is the 7th Year of Base Exemption
- 2012 is the 4nd 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
- Does Not Include Mfg. Homes
- File Same as Real Property Exemption
- Will Affect 6 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
Art. 10, Sec. 22A
- May Not File For Any Previous Year(s)

Current Enrollment

- 18,159 Total Exemptions
- FCV \$1.68 Billion Dollars
- Total Assessed: \$190.4 Million Dollars
- Average Tax: \$1,044 Dollars
- Total Tax Exempt: \$19 Million Dollars
- Increase Number 990 or 5.8%
- Increase Tax Dollars \$1.1 Million Dollars
- All 77 Counties Affected

Leading Counties

- Oklahoma 2,482
- Comanche 1,932
- Tulsa 1,440
- Cleveland 1,167
- Muskogee 665

Protest Procedure

- Informal Protest
- Formal Protest to CBOE
- Protest to District Court
- Same Protest Procedure as Homestead Exemption
- After CBOE Adjourns, Same as TRC

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

Surviving Spouse Qualification Letters

- Letters Effective June 1, 2010
- Issued by USDVA
- Better Reflect the Constitutional Qualifying Language
- Affects Surviving Spouses Only
- Should be In the System

What Has Changed?

- Nothing For The Assessor
- No Legislative Changes
- Seamless To The Assessor

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:

“Holding a grudge is like letting someone live in your head for free.”



Public Service Update

**Oklahoma Tax Commission
Ad Valorem Division
Public Service Section
August 2012**

2012 Public Service Valuations

- Difficult Year
- Economic Challenges
- Overall Increase in 2012 --**3.18%**
- Net after retirements--**2.89%**

Public Service Valuation

- SBOE certified 249 companies for 2012 (252 Last Year)
- Valuation of \$14.038 Billion FCV
- (\$13.6 Billion last year)
- Assessed Value \$3.006 Billion
- Approximately \$308.8 Million tax dollars
 - @ State-wide Avg Millage \$102.74

Public Service Valuation

- Public Service—**11.0% of State Ad Valorem Tax Base**. (10.63% last Year)
- Compares to Tax Base of Cleveland, Canadian, and Comanche Combined.
- Larger than Tax Base of 43 Counties

Public Service Valuation

- Public Service Valuation larger than any county except: Tulsa and Oklahoma
- Public Service Valuation significant portion of county tax bases.
- Many counties it is largest portion of tax base

SQ 675-1996

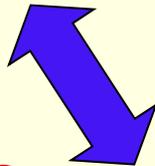
- Frozen the Assessment Percentage
- County Assessments 11-13.5%
- Public Service Properties 22.85%
- Airlines and Railroads (4-R Act) 11.84%
- **(Federal Legislation in 1970s-1980s)**

Larger Counties Tax Base

- Larger Counties--lower share of tax base
- Bigger residential
- Commercial portion of tax base
- Central Offices

Highest Public Service Values

■ Oklahoma	\$ 427,892,429
■ Tulsa	\$ 345,200,990
■ Rogers	\$ 120,042,208
■ Muskogee	\$ 119,124,642
■ Noble	\$ 91,413,484



Lowest Public Service Counties

■ Large County

- Cleveland 4.18%
- Canadian 6.10%
- Comanche 6.59%
- Oklahoma 7.53%
- Tulsa 7.98%

■ Smaller County

- Delaware 4.18%
- Cherokee 4.32%
- Roger Mills 6.11%
- Adair 9.06%

Highest Public Service Counties

■ **Small County**

■ Noble **60.44%**

■ Seminole 34.87%

■ Lincoln 30.70%

■ Coal 30.50%

■ **Large County**

■ Muskogee **25.68%**

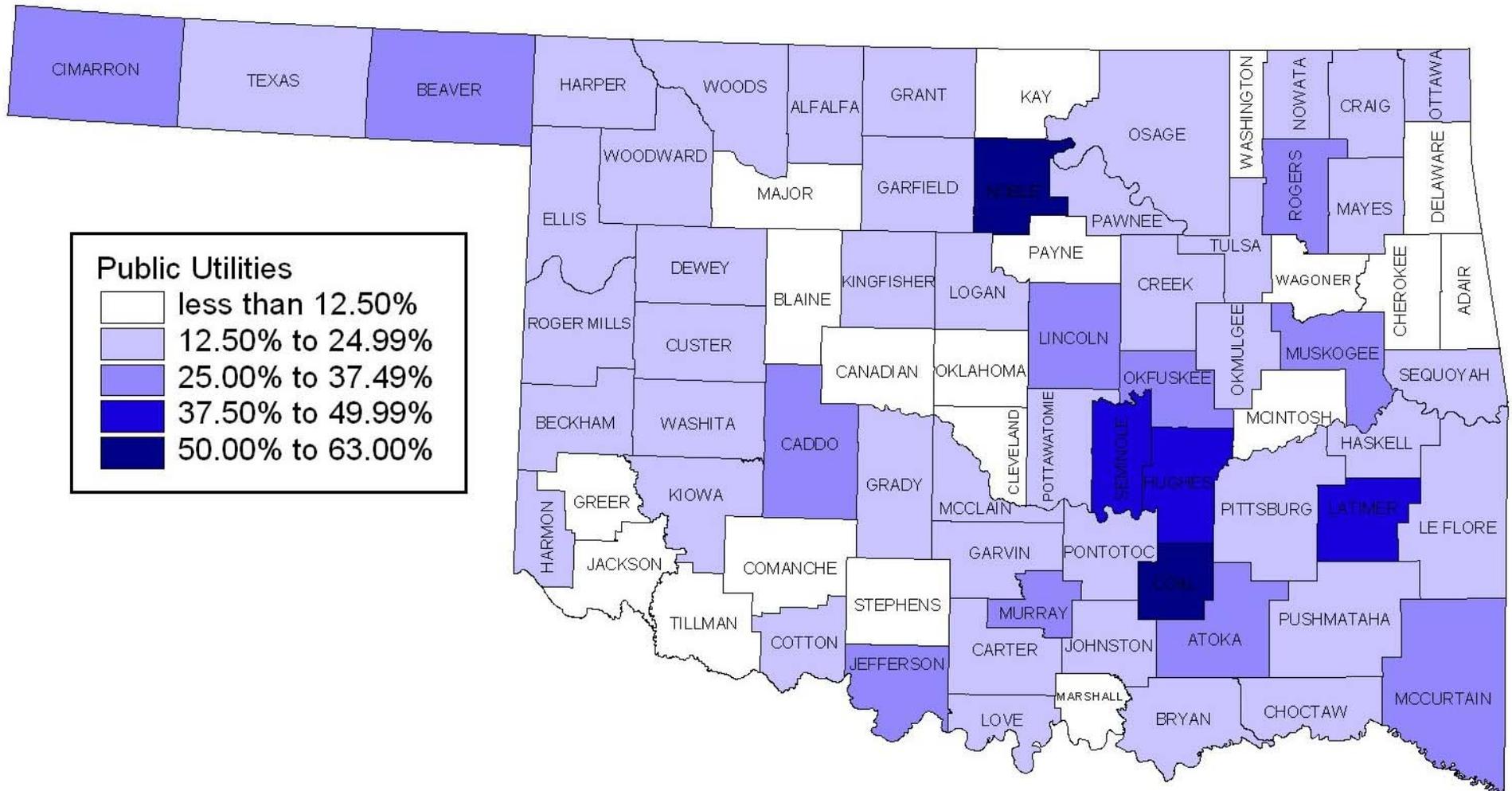
■ Rogers 15.90%

■ Kay 15.46%

■ Payne 13.11%

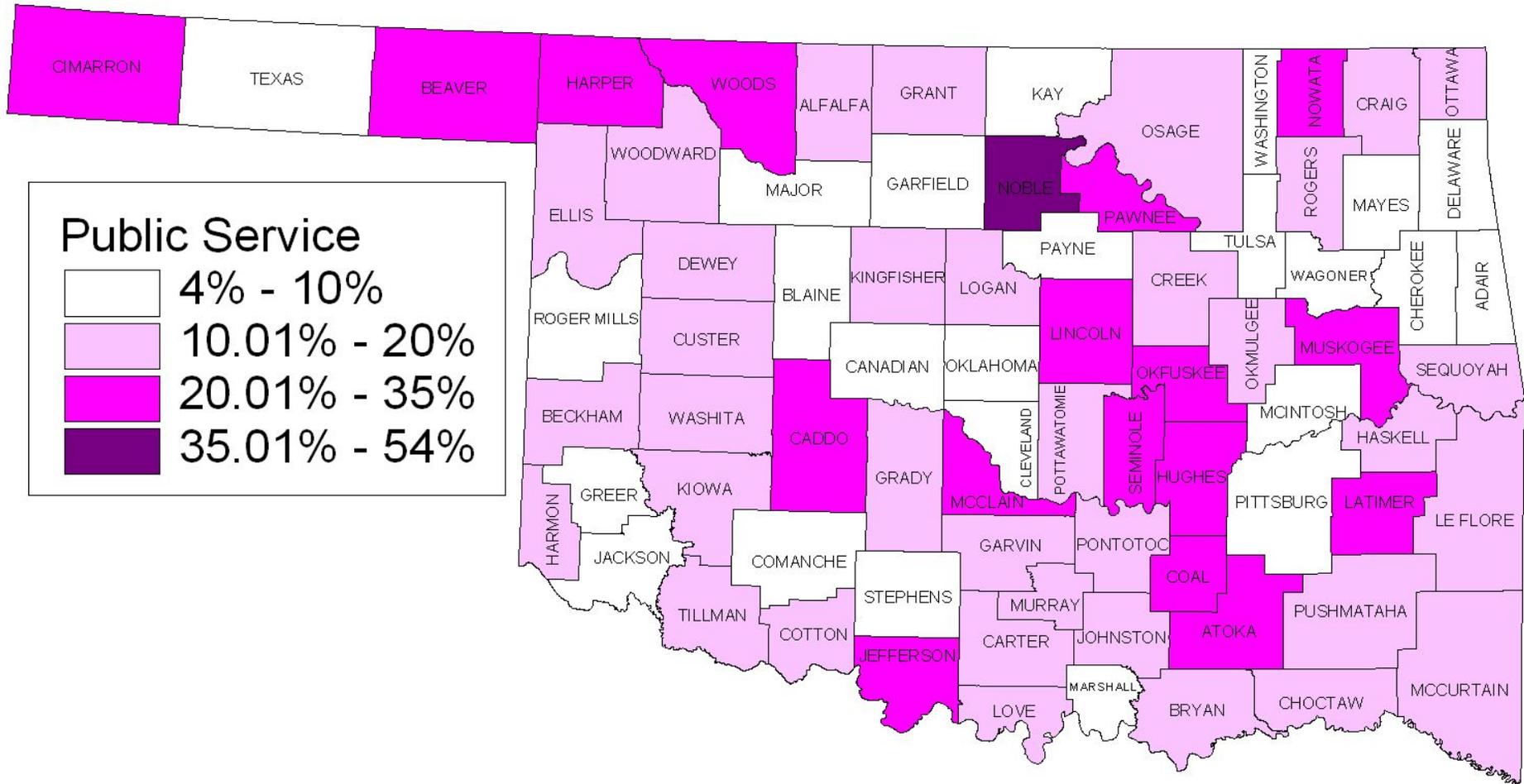
■ Garfield 9.53%

Percentage of Tax Base



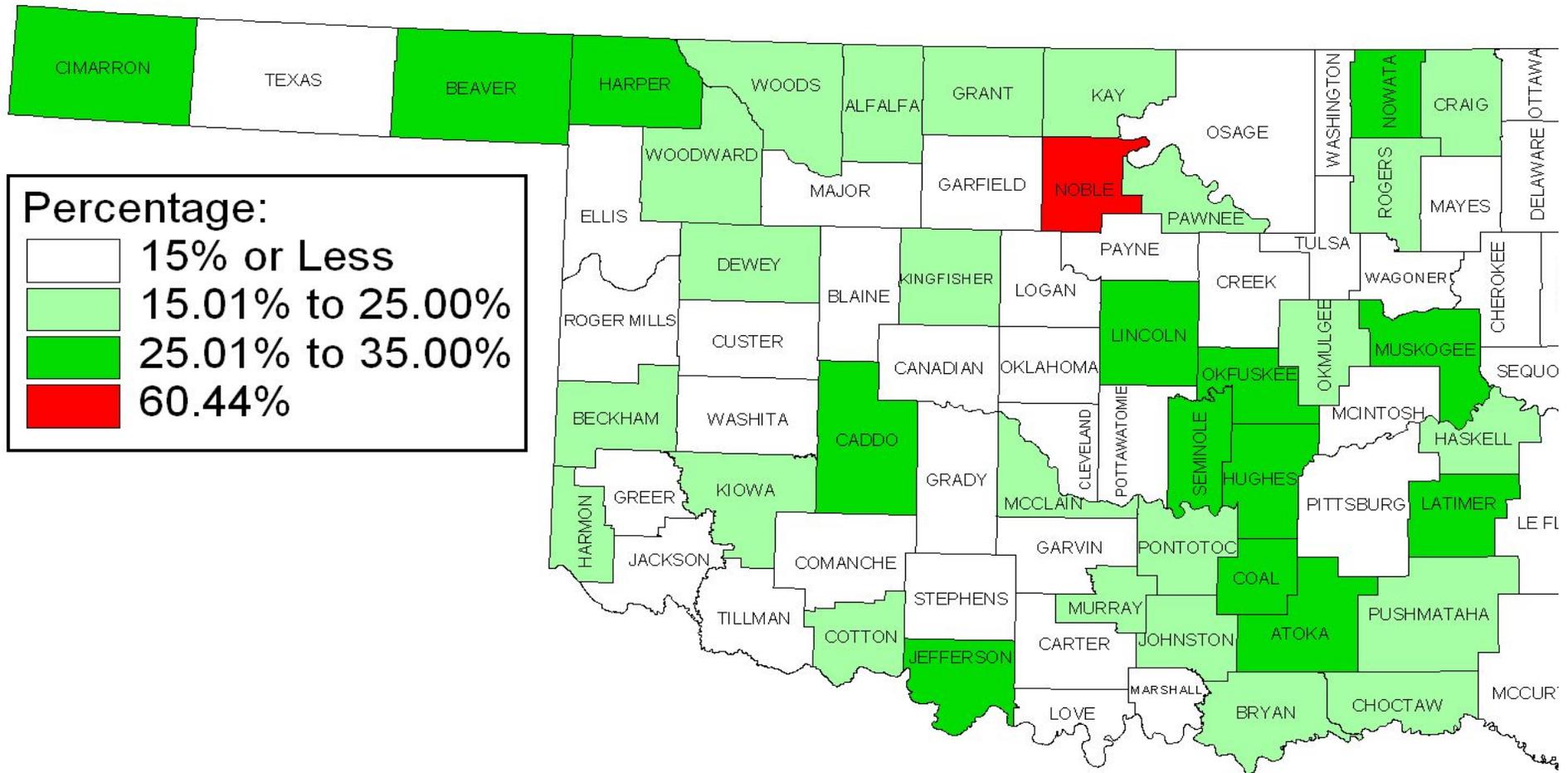
Maps created by the Ad Valorem Division of OTC, April 30, 2002
 Jeff Spelman, CAE, Director - Phone (405) 319-8200

Percentage of Total Tax Roll



Map created by the Ad Valorem Division of OTC, July 20, 2009
 Jeff Spelman, CAE, Director - Phone (405) 319-8200

Total Public Service Valuation as Percentage of Net Assessed Valuation for 2011-2012



Map created by the Ad Valorem Division of OTC, July 11, 2012
 Jeff Spelman, CAE, Director - Phone (405) 319-8200

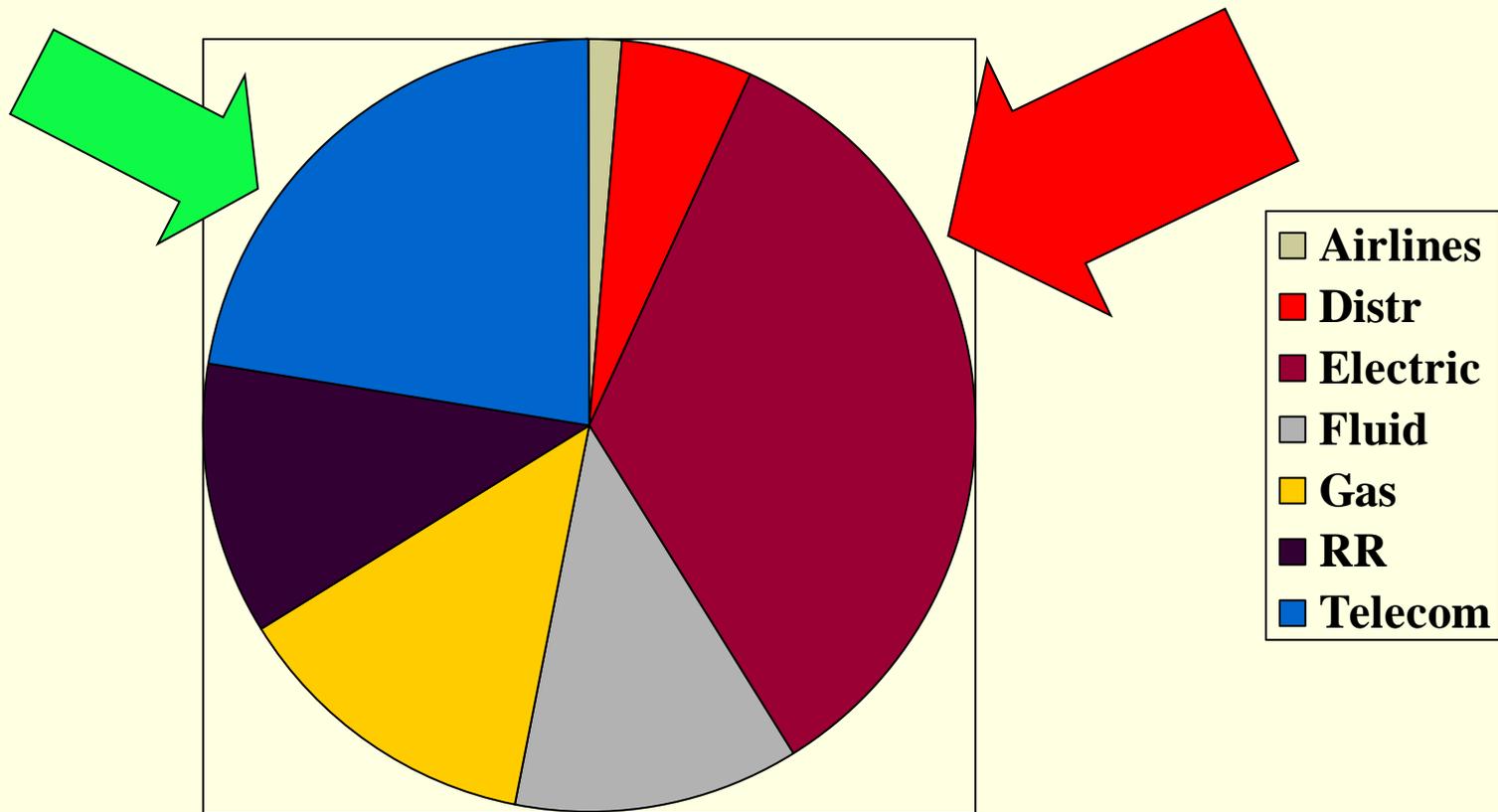
Rank the biggest categories.

- Airlines?
- Gas Pipelines?
- Fluid Pipelines
- Electric Companies?
- Railroads?
- Telecom?
- Distribution?
- Other?

Rank the biggest categories?

- Airlines.
- **Gas Pipelines.**
- **Electric Companies.**
- Railroads.
- **Telecom.**
- Other.

Public Service By Type: 2012



Big Five Categories: 2012

■ Electric	34.12%	
■ Telecom	22.50%	
■ Gas	12.92%	30.32%
■ Fluid	11.94%	
■ Distribution	5.46%	
■ RR	11.33%	

Biggest Growth/Loss: 2012

■ Railroad	13.80%
■ Fluid	11.50%
■ Electric	5.69%
■ Gas	-2.96%
■ Telecom	-6.04%

Largest Taxpayers : 2012

- OGE
- PSO
- **ATT Mobility (cell)**
- **BNSF Railroad****
- SBC
- ONG of Oneok
- **UP Railroad****
- Enogex
- Centerpoint
- **TransCanada
Keystone**
- Natural Gas Pipeline
- **Enbridge Pipeline**
- Magellan Pipeline
- ONEOK Gas Trans
- **Cox Okla Telecom**



Railroads

2012 Protests

- Protest period ended July 9, 2012
- Valero Terminal and Shamrock settled by State Board of Equalization July 25, 2012
- Corrected Certifications for 2011 and 2012 should be in county office.
- **No protests for 2012**

Distribution of Valuation

- Update 7,860 Valuation Records
- Add Apportionment Data for 14,450 taxing districts (Schools, Counties, Career-Tech, EMS, and others)
- Respond to County Questions
- **We are getting fewer calls because of County Impact Worksheets**

Distribution Issues

- **Call/write/FAX**
- **Help as “Eyes and Ears”**
- **Allow time for us to contact company**

Company Update Corrections

- Several companies have updated records with GIS to make property listings more accurate.
- **Property shifts causes changes.**
- Public Service Section works with county and company.



Airlines

Communication Methods

- Email Communications
- Ad Valorem Forum
- Update on Distribution Problems

Public Service Updates

- Emails on information
- Public Service Impact Sheet
- **Public Service Directory (web site)**
- Call about questions or concerns

Continuing to Update our Process

- Improve our Process
- Respond to Changes
- Update valuation process



Cap Rate Conferences

March 2008-2012 (5 Years)

- Heard from Industry and Groups
- Reviewed economic changes
- Open, Transparent Process

Thanks to Counties and Industry

- Good attendance during Cap Rate process
- Good comments on process
- Thanks to Counties for Submitting Questions on Distribution.

Review of Cap Rate

- Posted Cap Rate Study on OTC Web Site
- Ten day comment period
- Received and Posted Comments
- Final Cap Rate posted April 30th.

Capitalization Rates for 2013

- Similar Process as 2008-12 Tax Year
- Written Comments from Interested Parties
- Open Process
- Cap Rate Conference Will be Scheduled in March 2013



FOR SALE
665-6551
STREETMAN
REALTY

Video Service Providers

- Result of SB 314 (2009)
- New public service subclass (no challenge)
- Any public service corporation providing video services

Video Service Providers v. Cell Phones

- 2009 Section 2847 video services shall be assessed at same level as cable TV (assumed to be 12%)
- Proposed Legislation to assess cell phones at 12% was vetoed. (2010)
- Twelve percent (12%) **only** applies to video services

Video Services Provider

- Video Service assessed 12%
- Growth of 50% in three years.
- FCV \$26.9 Million (2010)
- FCV \$38.1 Million (2011)
- FCV \$40.6 Million (2012)

State Question 766 (November 2012)

- Eliminates taxation of “intangible personal property.”
- If approved, effective for 2013 Valuation
- State Board of Equalization June 2013





Oklahoma Wildfires mid-Summer, 2012



A Prue firefighter battles a blaze as fire nears homes in the area of Highway 48 and W 31st Street in Mannford Aug. 5, 2012. MIKE SIMONS/Tulsa World

**Since Friday, August 4th, local, state, and tribal fire crews
battled 18 seperate wildfires across Oklahoma.**



**These fires burned more than 103,200 acres
including 58,232 acres in Creek County.**



Over 300 structures were lost.



Tom Jolly(center) views the remains of his home in Mannford after wild fire claimed it Aug. 5, 2012. At left is David Longacre his son and at right is Ty Jolly his grandson. MIKE SIMONS/Tulsa World

This included over 200 residences in Creek County.



James Sparr walks through what is left of his home and business that was destroyed by wildfire in Mannford Aug. 5, 2012. MIKE SIMONS/Tulsa World

Oklahoma fire damage

Lincoln County

In Lincoln County, about 40 miles northeast of Oklahoma City, a firefighter suffered major burns while battling a blaze and was taken to an Oklahoma City hospital.

Payne County

Troopers on Thursday closed I-35 at mile marker 186 near Perry because of fire. Farther south, I-35 was closed along with State Highway 51 west of Stillwater. Smoke along the roadway was blamed for several wrecks on I-35.

Garvin/McClain counties

A 15-square-mile area burned, McClain County deputies said. An estimated 10 to 25 houses were destroyed, but officials were still looking for possible losses.

Purcell City Manager Eric Johnson said his information was 13 homes between Lindsay, in Garvin County, and Purcell, in neighboring McClain County, were damaged or destroyed.

Oklahoma County

More than 100 structures were destroyed in Oklahoma County alone Thursday. In Midwest City and Choctaw, officials said an estimated 2,000 acres burned, destroying 12 homes in Midwest City and 58 in Choctaw.

Stephens County

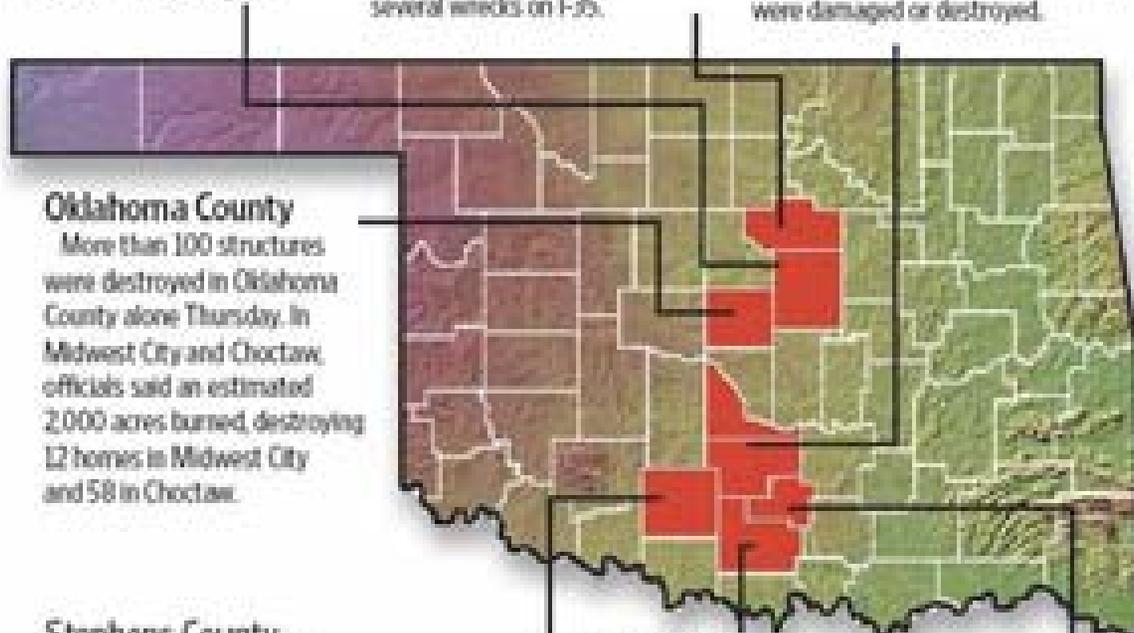
A raging fire fanned by 40 mph winds caused the evacuation of the town of Velma on Thursday. The fire destroyed at least 16 homes and five downtown businesses in the Stephens County town of more than 600 people, said Gary Ball, Stephens County emergency management director.

Carter County

Preliminary estimates indicate 50,000 acres of Carter County burned in out-of-control fires Thursday.

Murray County

In Murray County, fires continued to burn near Davis, dispatchers said. No major roads were closed. Portions of Interstate 35 that were closed Thursday night had reopened by Friday night.

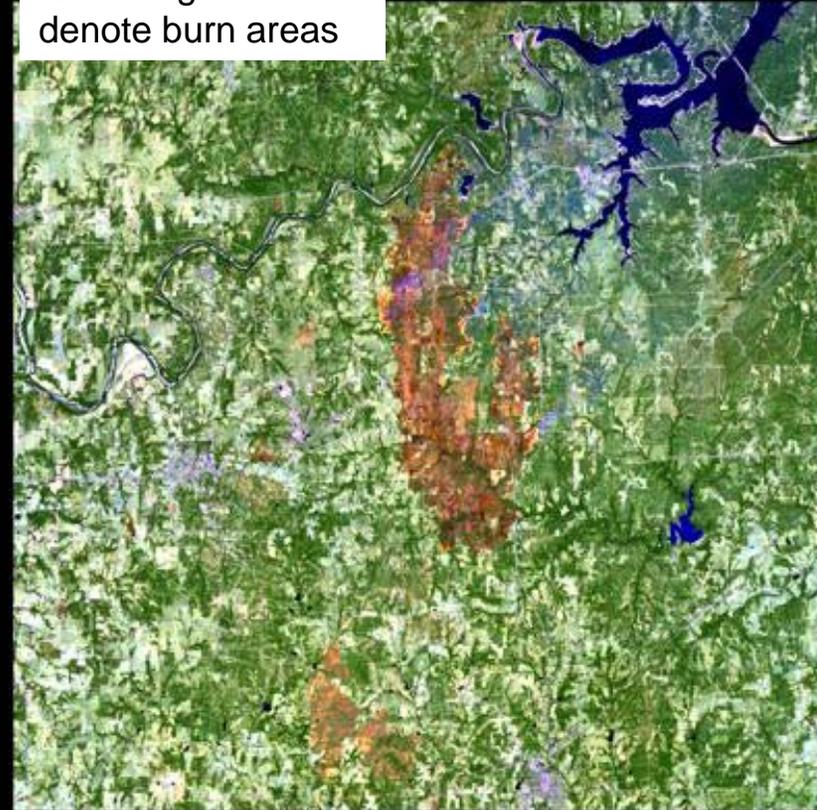


This early map gives a good summary of the earlier fires but does not include the later fires such as the Mannford fire in Creek County.



Landsat 7
June 17, 2012

0 2 4 Miles



Landsat 7
August 4, 2012

0 2 4 Miles

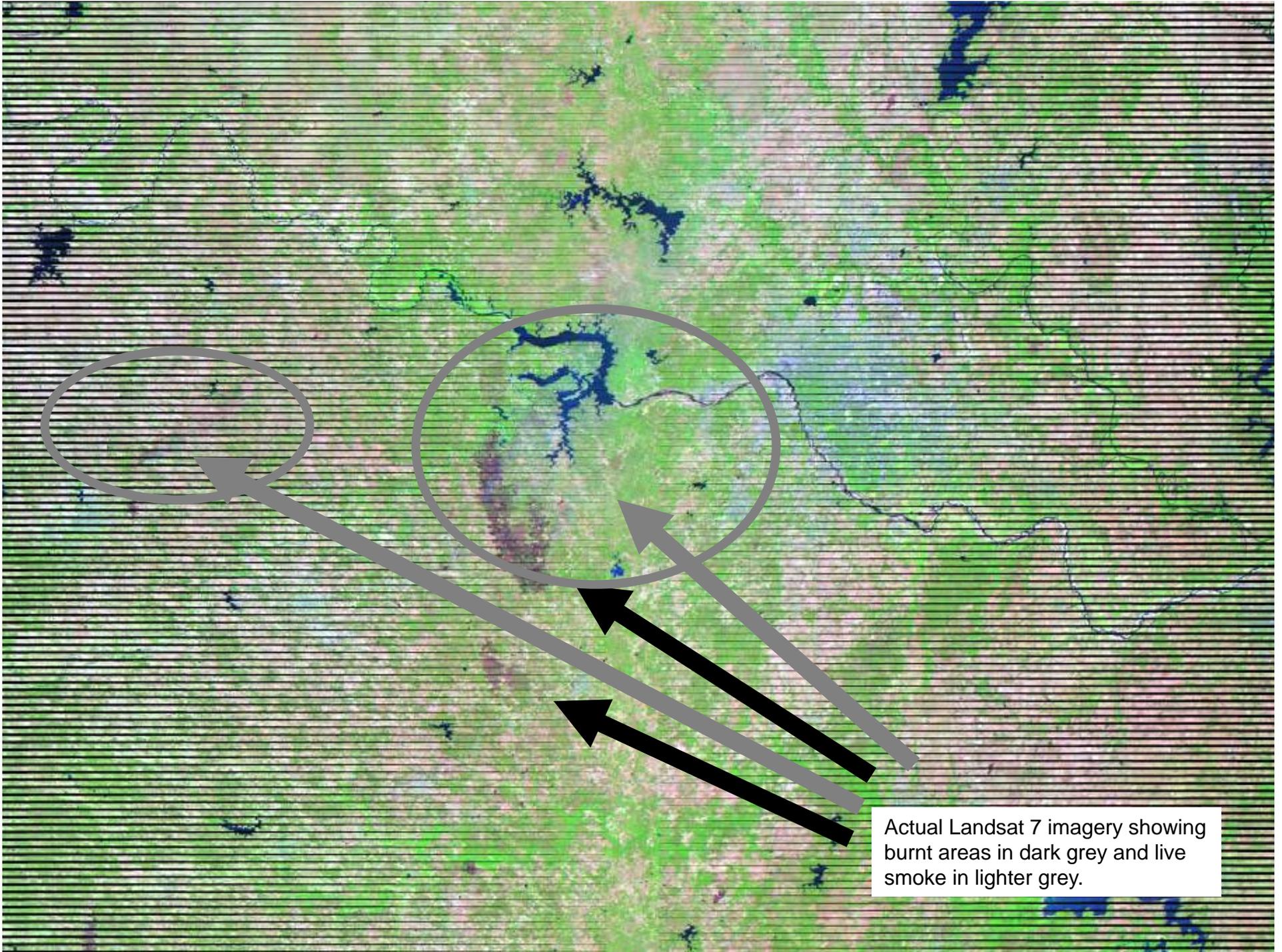


Wildfires in Oklahoma

Landsat satellite data are proving useful for monitoring and measuring the effects of wildfires across the western United States in 2012. Images acquired before, during, and after fires give state and regional authorities objective scientific data on the rate of burning, the land cover affected, and extent of the damage inflicted.

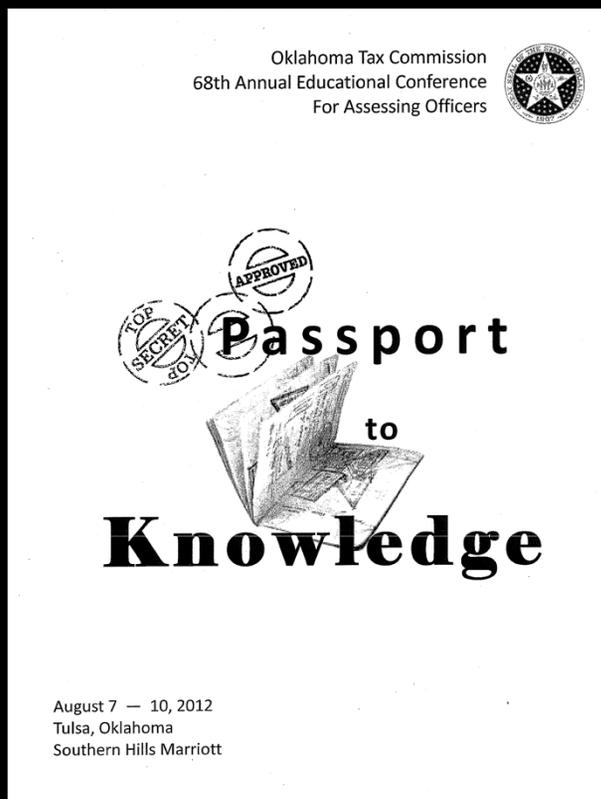
In late July, a large fire developed in the Creek County area in northeastern Oklahoma. Within days, over 91 square miles were burned and a number of residents in Mannford and Kellyville were evacuated. Some homes were destroyed, though no serious injuries were reported. The brown tones in the August 4 image represent vegetation destroyed by the fire.





Actual Landsat 7 imagery showing burnt areas in dark grey and live smoke in lighter grey.

Convenience Stores



Presented by :

Gary Snyder, RES and Doug Warr, AAS

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University. All rights reserved



It's Clicker Time

What is today's date?

- A. August 6
- B. August 8
- C. August 9
- D. August 10
- E. None of the above

It's Clicker Time

What did you do last night?

- A. Played Bingo
- B. Went to the dance
- C. Both A & B
- D. None of the above

Is this considered a Convenience Store



A. True
B. False

Is this considered a Convenience Store ?



A. True
B. False

Is this considered a Convenience Store?



A. True
B. False

Do you think Doug and Gary have visited this establishment?



- A. Nope
- B. Oh ya!
- C. sat in the chairs only
- D. Stopped for directions
- E. Made a purchase

Is this a real Convenience Store?



- A. No Way
- B. Yes Way
- C. Mirage
- D. Movie set

Is this considered a Convenience Store?

A. Yes B. No C. Or a Trick question



What is a Convenience Store?

- NACS definition:
 - Retail business
 - Convenient location
 - Quick purchases of consumable products
 - Sales include: food, gasoline and services

Convenience Store Characteristics

- Building size : typically less than 5000 sq. ft.
- Off street parking and/or convenient pedestrian access
- Extended hours of operation, many 24/7
- Stock of at least 500 SKUs

When was the first Convenience Store opened?



- A. 1907
- B. 1927
- C. 1947
- D. 1957
- E. 1967

When was the first Convenience Store opened?



World's First Convenience Store

- A. 1907
- B. 1927**
- C. 1947
- D. 1957
- E. 1967

History of Convenience Stores

- Southland Ice Company of Dallas, Texas in 1927 by “Uncle Johnny” Jefferson Green
- Originally called
 - “Midget” stores “
 - “Motorteries” or mobile stores
 - “Bantams” (miniatures)
 - “Drive-in” markets

What Convenience Store Chain started from Uncle Johnny and today is known as?

- A. QuikTrip
- B. Circle K
- C. Kum & Go
- D. 7-11

And the Winner is (drum roll)



7

-

11

History of Convenience Stores

- 1950's and 1960's rapid growth (increased ownership of automobiles)
- 1970's self-service gasoline stations emerged
- 1980's and 1990's growth followed economic trends
- 2000's larger, food service, 2 in 1's

How many Convenience Stores are in the US today?

- A. Seven
- B. 711
- C. 87,842
- D. 144,875
- E. 211,621

How many Convenience Stores
are in the US today?

A. Seven

B. 711

C. 87,842

D. 144,875

E. 211,621

What's the average time it takes a customer to walk in and purchase an item ?

- A. 1 to 2 minutes
- B. 2 to 3 minutes
- C. 3 to 4 minutes
- D. 5 to 6 minutes
- E. 6 to 7 minutes

* 3 to 4 minutes *

- 35 seconds to walk from the car to the store
- 71 seconds to select item(s)
- 42 seconds to wait in line to pay ???
- 21 seconds to pay
- 44 seconds to leave store

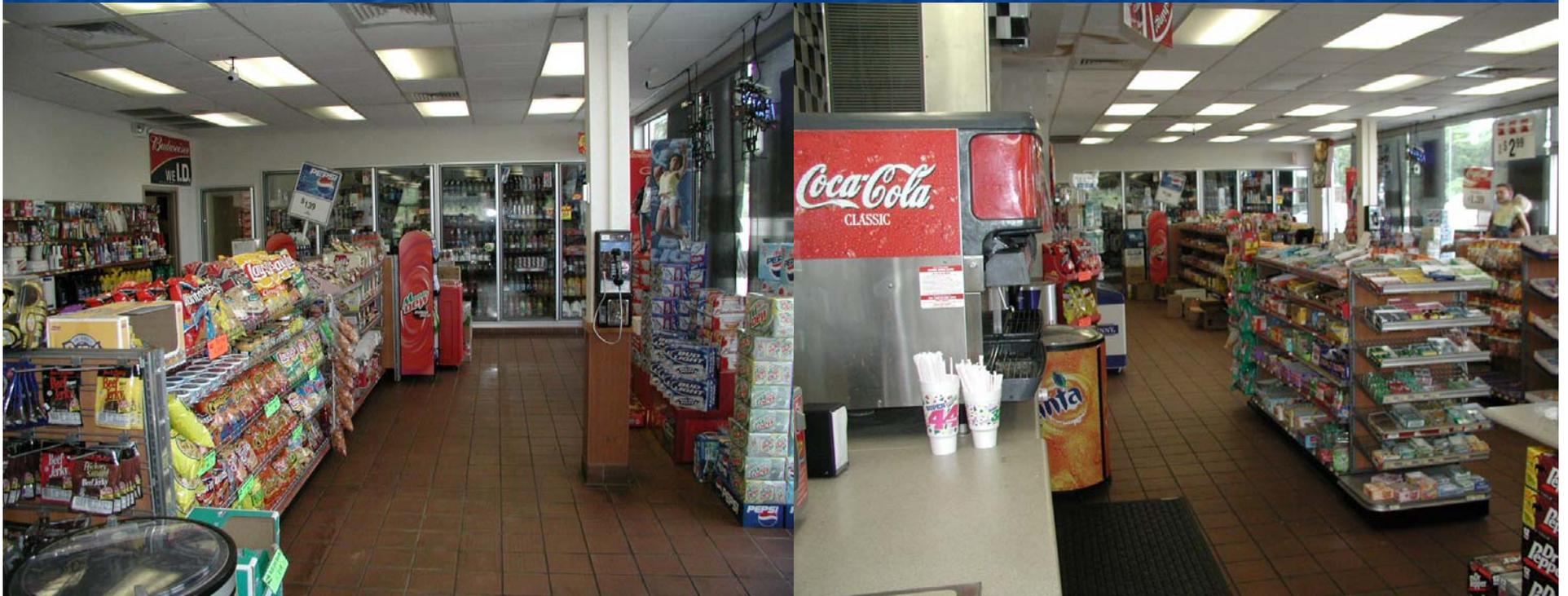
Is this stuff real or personal property?



A. Real
B. Personal

Do we need to count this stuff ?

A. Yes B. No C. I don't want too



Is this real or personal property?



- A. Real
- B. Personal
- C. Either
- D. Neither

Is this canopy real or personal?



A.Real
B.Personal

Is this cooler real or personal?



- A.Real
- B.Personal
- C.Either
- D.Neither

What's this hiding in the dirt?



- A. Jap Submarine
- B. Caughman's Kegs
- C. Doug & Garys sand box
- D. Underground fuel storage tanks

If taxable is it Real or Personal?



- A. Personal
- B. Real Estate
- C. Both
- D. Neither
- E. A or B

Is this real or personal?



A.Real
B.Personal
C.Or Lost

Is this Taxable ?



A. Yep
B. Nope

- O.S.68 § 2370
- A. For taxable years beginning after December 31, 1989, for the privilege of doing business within this state, every state banking association, national banking association and credit union organized under the laws of this state, located or doing business within the limits of the State of Oklahoma shall annually pay to this state a **privilege tax** at the rate of six percent (6%) of the amount of the taxable income as provided in this section.

- O.S.68 § 2370
- B. 1. The **privilege tax** levied by this section shall be in addition to the **Business Activity Tax** levied in Section 1218 of this title and the franchise tax levied in Article 12 of this title and in lieu of the tax levied by Section 2355 of this title and in lieu of all taxes levied by the State of Oklahoma, or any subdivision thereof, upon the shares of stock or **personal property** of any banking association or credit union subject to taxation under this section.

Convenience Stores Personal Property

- Personal Property defined:
 - Movable items not permanently affixed to or part of the real estate
 - Any property that is not realty (IAAO)
 - Statutes say any property not real or exempt
 - O.S. 68 § 2807

Convenience Stores Personal Property

- How to determine if Real or Personal:
 - The manner in which it is annexed
 - The intention of the party responsible
 - The purpose for which the premises are used
 - Cost of the item

Convenience Stores Personal Property

- Deciding between Real or Personal:
 - Personal: if easily removed (no damage)
 - Real: if removal would cause loss in value
 - If personal cannot be easily removed considered a Fixture
 - A Fixture is a item it has become permanently affixed to the land or building

Convenience Stores Personal Property

- Fixed Assets:
 - Tangible
 - Contribute to the business
 - Relatively long life span
 - Depreciate with time or use



M

Kool-Aid
NIGHT-DRINKING



CAMEL
OK D.I.
GAME
No Whiskers
Can't Over

CHEESEY BUBBLER CARDS
STAR WARS
TOKENS PLAN

SPECIAL PRICES
DUNKIN'

Marlboro
\$11.55 3 PACK

Menu board with various items and prices.

Phillips
66
No. 1 Pick
Whip-It
Support Your Youth

HOW CAN WHEAT'S HELP YOU
REACH YOUR FITNESS GOALS?
Wheat's
Wheat's
Wheat's

Hostess

ENERGY
SONY
No non-stick
No non-stick







STORAGE TANK COLOR CODE

REGULAR
UNLEADED
UNLEADED PLUS
SUPER
UNLEADED
DIESEL
KEROSENE
VAPOR RETURN



 **CERTIFIED
SCALES**
ENTER









SANDWICHES	
PORK CUTLET	3.09
PATTY	2.19
HOT STEAK	2.85
DINNER	
PORK CHOP	4.39
CHICKEN FRIED	
STEAK	3.85

DELI SANDWICHES



Thank You!
Cash Only
Customer Support
1-800-327-1475
www.acehardware.com



HOT LINK 1.49
HOT DOG .99
W CHEESE 1.29
CHILI 1.29
CHILI & CHEESE 1.89
CORN DOG 1.29

BOWL CHILI 2.39
POLISH DOG 1.49
FRITO CHILI PIE 1.89
DBL 2.29
CORN POLE 1.29

BURRITO 2.39
BURRITO 1.55
TACO SALAD 2.65
LACHARITO 3.99
BBQ RIBS 3.19
BBQ RIB RACK 14.29

SPECIAL PACK 2.19
2 WINGS 1 LEG 1 ROLL
POTATO WASHED OR 1 WEDGE
SHAKE PACK 2.39
1 TUSH 1 LEG
POTATO WASHED OR 2 WEDGES
1 ROLL
LUNCH INCK 4.09
TUSH - LEG - WING
POTATO WASHED OR 2 WEDGES - 2 ROLLS

CHICKEN
WINGS PACK 2.19
2 BREAKS - 3 TUSHES - 1 LEG - 1 WING
POTATO WASHED OR 1 WEDGE - 1 ROLL
SHAKE PACK 2.39
1 TUSH 1 LEG
POTATO WASHED OR 2 WEDGES - 1 ROLL
CHICKEN STEAK DINNER 3.19
3 STRIPS - POTATO - 1 ROLL

PUSH

PUSH



ICE

IF LEAVING YOUR AUTOMOBILE PLEASE PARK IN DESIGNATED AREA.
ASK AT MR. C FOR DETAILS.
IF NOT IN DESIGNATED AREA IT WILL BE TOWED AT OWNERS EXPENSE.







AutoAuto
WASH



AutoAuto
7' CLEARANCE

Car Wash Instruction Sign

- Please Enter Cash, Currency or Coins.
- If Paying by Currency or Coins, Select Wash Package.
- Follow Signs or Screen Prompts.
- Enter Wash Bay Slowly When Green Light Illuminates.
- Stop & Place Vehicle in Park When Red "Stop" Light Illuminates.
- The Red "Stop" Light Must be Illuminated for Wash to Operate.
- Exit Wash Bay When Green Light Illuminates.

AutoAuto
WASH





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AN OFFER OF ANY FINANCIAL
PRODUCTS OR SERVICES.
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ADVISOR FOR MORE
INFORMATION.

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GAS STATION
10000 N. 10TH AVE.
SUITE 100
DENVER, CO 80231
TEL: 303.751.1000

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Bulk Water Dispenser
Bulk Water Dispenser
Bulk Water Dispenser

BAG

25c GALLON \$1.00 5 GALLONS

INSTRUCCIONES

2.00







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UNL 3.79

DSL 3.99

CNG 1.85

Huddle House





12

DIESEL 3.149
GAL 3.999
PROPANE 1.859

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GASOLINE
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GRAB & GO!
FILL IT
TOP IT
BURN IT

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1234567890

87 89 93 97

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Hutch's



























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 Mitch



Freezer



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1.69 2.99
1.69 2.99
1.69 2.99



DEER MUNCH



- O.S.68 § 2831 - § 2840

- A. All property, both real and personal, having an actual, constructive or taxable situs in this state, shall, except as hereinafter provided, be listed and assessed and taxable in the county, school districts, and municipal subdivision thereof, where actually located on the **first day of January** of each year.

- **O.S.68 § 2831 - § 2840**

- **B.** It shall be the duty of the county assessor to furnish such forms to any taxpayer upon request, and all personal property shall be listed on such forms in the manner provided therein. Such lists shall be signed and sworn to and filed with the county assessor not later than **March 15** of each year

Convenience Stores Personal Property

- Cost Approach:

- Replacement Cost New Less Depreciation =
Market Value

$$\text{RCN} - \text{Depr.} = \text{Market value}$$

(Depreciation is a loss in value due to any cause)

Convenience Stores Personal Property

- Different types of cost:
 - Historic Cost – The cost of property at its time of acquisition
 - Reproduction Cost – The cost to replace property with an exact replica
 - Replacement Cost – The cost to replace with like utility

Convenience Stores Personal Property

- Trending
 - To adjust a previously established cost (original or historical) to a current cost or RCN
 - Used with OTC forms 901 and 904 3A

Convenience Stores Personal Property

- Business Personal Property Information:
 - OTC Valuation Guide
 - OTC Valuation Schedule



2012

BUSINESS PERSONAL PROPERTY VALUATION SCHEDULE

Ad Valorem Division, Oklahoma Tax Commission
Jeff Spelman, CAE, Director

Personal Property Section
Larry Rawlings, Unit Manager

P. O. Box 269060
Oklahoma City, OK. 73126-9060
405.319.8200



Convenience Stores Personal Property

- Trending Example:
 - Cash Register (cost new \$3,500) acquired in 2008

Acquisition Cost × Trend Factor = RCN

$$\$3,500 \times 1.0743 = \$3,760$$

$$(6 \text{ year life}) \quad \times \quad \underline{\quad .41 \quad}$$

$$\text{Market Value} \quad \$1,542$$

ORIGINAL COST TRENDING FACTORS 2012

The purpose of the trending factor is to adjust previously established cost (original or historical) to a current date for estimating **REPLACEMENT COST NEW** values. The original cost trending factors represent a composite average of all equipment costs.

The following cost trending factors may be used to estimate the current replacement cost new of an item when the original cost and acquisition date is known. The purchase price and details of the purchase should be verified to establish the original cost. If the reliability of the original cost is doubtful, multiplying by a cost trending factor will not improve the reliability.

Calculation process:

Original cost of the item should be cost new or, in the case of used items, cost at the time of acquisition. Enter the factor for the appropriate year and multiply times the original cost to estimate replacement cost new.

Due to constant changes in value of desk top computers, printers, fax machines, adding machines, calculators, copiers, and other office electronic equipment, we suggest not trending original cost.

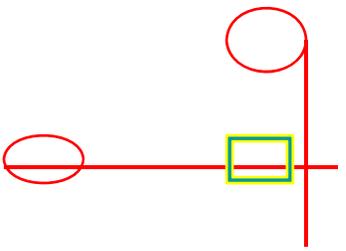
Year Acquired	Factor	Year Acquired	Factor
2011	1.0000	1997	1.4565
2010	1.0521	1996	1.4800
2009	1.0441	1995	1.5026
2008	1.0743	1994	1.5566
2007	1.1165	1993	1.6005
2006	1.1774	1992	1.6315
2005	1.2321	1991	1.6514
2004	1.3249	1990	1.6846
2003	1.3707	1989	1.7296
2002	1.3939	1988	1.8223
2001	1.4023	1987	1.9002
2000	1.4141	Prior to	
1999	1.4397	1987	1.9277
1998	1.4441		

ECONOMIC LIFE TABLES

	Economic Life
Buildings, Portable	10
Bun Warmer	10
Butane & Propane Tanks	12
Butcher Block or Table	10
Cabinets & Shelves	9
Cameras & Lenses	10
Cannery/Frozen Food Production	12
Car Wash Equipment, Automatic	8
Car Wash Equipment, Coin-operated	10
Carts, Maid, & Utility	10
Cash Box	9
Cash Register, Electronic	6
Cash Register, Manual	10
Catalog Showroom & Sales	10
Cellular Antenna	10
Cellular Electronics	5
Cellular Phone	5
Cellular Tower	20
Cement Manufacturer	20
Cement, Ready Mix Plant	16
Centrifuge	10
Checkout Counter	9
Chemical Production	10
Children's Clothing	9
Chiropractic Furnishings & Equipment	12
Clay Products Manufacturer	15
Cleaning/Polishing Equipment	10
Closed Circuit Television	10
Clothes Dryer	8
Coffee Maker or Urn	10
Coin Changer	5
Cold Storage & Ice Making Equipment	18
Communications Equipment	5
Compressor, Petroleum	20
Compressor, Shop	12
Computer Numerically Controlled (CNC) Equipment	10
Computerized Checkout Equipment	6
Computers & Data Processing Equipment	5
Convenience Store	9
Conveyor	10
Cooling Rack or Tower	12
Copiers & Duplicators	6
Cotton Gin	12

DEPRECIATION-FIXTURES AND EQUIPMENT ECONOMIC LIFE DEPRECIATION - PERCENT GOOD

Effective Age	Typical Life Expectancy in Years																																		
	3	5	6	8	9	10	11	12	14	15	16	18	20	25	26.5	30	35																		
1	70	85	87	90	91	92	93	94	95	95	96	96	97	98	98	98	98																		
2	50	69	73	79	82	84	86	87	89	90	91	92	93	95	96	97	95																		
3	30	52	57	67	72	76	78	80	84	85	86	88	90	93	94	95	93																		
4	20	34	41	54	61	68	70	73	77	79	81	83	86	90	91	93	91																		
5		23	30	43	51	58	62	66	71	73	75	79	82	87	89	91	89																		
6		20	23	33	41	49	54	58	65	68	71	75	78	84	86	89	86																		
7			20	26	33	39	45	50	58	62	65	70	74	81	83	86	84																		
8				22	26	30	37	43	51	55	58	65	70	78	80	84	82																		
9					20	22	24	26	30	34	37	43	49	55	58	62	79																		
10						20	21	22	24	25	29	36	43	50	55	60	77																		
11							20	22	23	25	29	39	47	55	68	74	75																		
12								20	22	23	33	42	49	68	71	76	75																		
13									20	22	28	36	44	64	68	74	73																		
14										20	24	26	31	60	64	71	70																		
15											22	23	27	56	61	68	68																		
16												21	24	52	57	65	66																		
17													20	48	53	61	64																		
18														27	31	38	61																		
19														22	27	34	59																		
20														24	27	34	57																		
21														21	24	31	54																		
22														20	21	27	52																		
23															28	34	52																		
24															26	32	50																		
25															24	29	48																		
26															23	27	45																		
27															20	23	43																		
28																26	41																		
29																22	38																		
30																23	36																		
31																20	34																		
32																21	32																		
33																20	29																		
34																27	27																		
35																25	25																		
36																23	23																		



Convenience Stores Personal Property

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(6 year life) × .41

Market Value \$1,542

OKLAHOMA
BUSINESS PERSONAL PROPERTY
VALUATION GUIDE

2012



OKLAHOMA TAX COMMISSION
AD VALOREM TAX DIVISION

ISSUED IN ACCORDANCE WITH 68 O.S. 2001 SECTION 2875 D4
PUBLICATION NUMBER, 2012-01-BPPVG-01 , REVISED 1/12

CONVENIENCE STORES

S.I.C. 5411

NAICS 44911

Definition: Food stores selling a fairly wide range of food products in canned, packaged, and frozen types but with little stock of fresh food such as fruits, vegetables, or store prepared meat. Due to confinement of space, convenience stores are far more restricted in variety of brands than are supermarkets. These stores often feature limited lines of in house prepared fast foods.

Valuation: Convenience store inventories consist of items as described above. The FF&E of a convenience store is similar to that of a supermarket, on a smaller scale. **Determination should be made whether the gas pumps, tanks, and electronic metering equipment are owned or leased.** If leased, assessment should be made to the proper owner either as personal property or real estate. If needed, values for service station equipment may be found in the current year "Oklahoma Personal Property Valuation Schedule" published by the Ad Valorem Division. **Gasoline sales may vary, due to location, and should be valued by averaged inventory.**

Square Foot Rate Method: Quality should be judged by the variety of name brands carried and by the ownership of the business. **Rates do not include gasoline inventory, pumps, tanks, or metering equipment.** Video tapes should be valued separately (see Video Rental Stores).

Fair Quality: locally owned and operated
Average Quality: better quality local, franchised, or chain operated stores
Good Quality: best quality franchised or chain stores carrying a wider variety of brands, more extensive food service, and possibly some fast food type seating.

CONVENIENCE STORES Square Foot Rates

Inventory Density	Quality Fair	Quality Average	Quality Good
Average	6.30	14.75	29.30

Fixed Assets Density	Quality Fair	Quality Average	Quality Good
Average	8.40	20.70	40.10

Economic Life: 9 years.

Square Foot – Quick Audit

You have a 3712 Sq. Ft. convenience store that rendered \$5,912 in inventory and \$23,111 in fixed assets.

The store is average quality and average density.

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Square Foot – Quick Audit

You have a 3712 Sq. Ft. convenience store that rendered \$5,912 in inventory and \$23,111 in fixed assets. The store is average quality.

Inventory – 3712 sq.ft X \$14.75 = \$54,752

Fixed Assets – 3712 sq.ft X \$20.70 = \$76,838

**Business Classification Index
of Square Foot Rates**

Class	Page	Class	Page
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Appliance Dealers	20	Hobby & Craft Shops	50
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Auto Repair	23	Laundromats	53
Bar & Nightclub	24	Liquor Stores	54
Barber & Beauty Shops	25	Motels & Hotels	55
Book and Record Sales	26	Motorcycle Dealerships	56
Bowling Alley	27	Newspapers & Print Shops	57
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PART FOUR: ADDITIONS DURING THE REPORTING YEAR, OR SCHEDULE 3, OR 3A

Item Number	Item Description	Year Acquired		Total Original Cost or RCN
		New	Used	

Total ►

PART FIVE: DELETIONS DURING THE REPORTING YEAR

Item Number	Item Description	Year Acquired		Total Original Cost or RCN
		New	Used	

Total ►

PART SIX: MONTHLY INVENTORY

January	February	March	April	May	June	▼ Average ▼
July	August	September	October	November	December	

FORM 901 INSTRUCTIONS

Who Must File...

All business concerns, corporations, partnerships and professionals are required by Oklahoma statutes to file each year a statement of taxable assets as of January 1, which are located within this county. This rendition must be signed by an owner, partner, officer of the corporation or a bonafide agent.

Penalties...

Failure to file by March 15th will subject the taxpayer to a mandatory penalty of 10 percent, or a 20 percent penalty if not filed by April 15th (68 O.S. Section 2636C). If received through the mail by this office, it must be postmarked no later than March 15th. Postage metered mail overstamp by the Post Office after March 15th, will carry the mandatory penalty.

Taxpayers Filing Form 901 in this County...

Attach a complete detailed listing of all assets used in business, grouped by description, year acquired and original cost, and items that have zero book value, use reporting Asset Listing Schedule 3 or 3A, which is available from the county assessor.

North American Industry Classification System (NAICS)...

This is your six digit Federal Business Activity Code.

Location of Property...

You must file a separate rendition for each location for assessment allocation to the various school districts.

Original Cost Values or RCN...

Report the total new or used total cost or replacement cost new, including freight-in and installation costs. Do not deduct investment credit, trade-in allowances or depreciation. If unknown, estimate the original cost. Estimated costs will not be depreciated without supporting documents.

Year Acquired...

This is the purchase date. Depreciation cannot be calculated unless the year acquired is reported.

Leasehold Improvements...

Report cost and detailed description of improvements to property owned by others. Do not report building expansions or repairs, rough plumbing or electrical service, which are included in real estate values. Report all other items such as partitions, new store fronts, etc.

Furniture and Fixtures...

Items included: office desks, chairs, credenzas, file cabinets, table booths, shelving display cases, racks, gondolas, retail fixtures, hotel and motel furnishings, etc.

Electronic Equipment...

Items included: calculators, copiers, drafting machines, blueprinting machines, fax machines, postage machines, telephone equipment, typewriters, lunch room appliances, etc. Also, include electronic and computer controls used with machinery and equipment.

Computer Equipment...

Items included: computer hardware, software, CRT printers, disk drives, etc.

Machinery and Equipment...

Items included: auto repair, agricultural, bakeries, barber and beauty shops, cleaning and laundry, fuel storage tanks, gas pumps, medical, restaurants, signs, theaters, etc.. All equipment and machinery (forklifts, mobile yard cranes, drilling rigs, tools) is also included. Equipment installed on trucks or trailers after purchase must also be reported. Do not list licensed vehicle such as autos, trucks, semitrailers, boats over 10 h.p., etc.

Forklifts and Construction Equipment...

Items include: forklifts, back hoes, compactor, dozers, draglines, earth movers, graders, mobile cranes, rollers, trenchers, etc.

Tooling, Dies and Molds...

Items include: Tooling, dies, punches, molds, patterns, jigs, etc.

Trade Tools and Equipment...

Include items used by carpenters, cement finishers, craftsmen, electricians, mason, mechanics, repair services, roofers, etc.

★ Leased to Others...

List lessee, address, asset type, original cost, and age of asset. Additional sheets may be attached if necessary.

★ Leased from Others...

List lessor, address, asset type, age of asset, and beginning year of lease. Additional sheets may be attached if necessary.

Inventories...

Add your total monthly inventories. Then divide the sum by the number of months you have inventory in this county for the year to determine your average inventory. Inventories held for others or cosigned must be reported separately. Inventory claimed exempt must be accompanied by a Freeport Exemption Form (901-F).

If the Business is Sold, Closed or Name Changed...

To avoid possible incorrect or duplicate assessment, taxpayers should provide information as follows:

- Business Sold: date of sale, name and address of new owner.
- Business Closed: date of closing or date all personal property was disposed, report location and value of any remaining property still owned on the assessing date, even if in storage.
- Business Name Change: date of change and new name.

<p>OTC 904-A Schedule 3-A <small>Revised 9-2010</small></p>	<p>State of Oklahoma ASSET LISTING (GROUPED)</p> <p><small>Taxpayers filing in _____ County: Must complete this schedule listing like or similar items grouped by description, year of acquisition, original cost and class. This schedule to be filed with completed OTC Form 901 rendition.</small></p>	<p>Tax Year</p>
---	---	------------------------

Name of Business: _____

Address: _____

Personal Property Account Number: _____

					<i>Assessors Use Only</i>			
Item Number	Description	Year Acquired		Original Cost	Life Years	% Good	Factor	Rclnd
		New	Used					
	Leasehold Improvements							
TOTAL					TOTAL			
	Furniture and Fixtures							
TOTAL					TOTAL			
	Electronic Equipment							
TOTAL					TOTAL			
	Computer Equipment							
TOTAL					TOTAL			
	Machinery and Equipment							
TOTAL					TOTAL			

- **O.S.68 § 2945**

- **A.** If any person shall knowingly and willfully make or give under oath or affirmation a false and fraudulent list of taxable personal property, or a false and fraudulent list of any taxable personal property under the control of the person or required to be listed by the person, or shall knowingly and willfully make false answer to any question which may be put under oath by any person, board or commission authorized to examine persons under oath in relation to the value or amount of any taxable personal property, the person shall be deemed guilty of the felony of perjury, and upon conviction shall be punished as is provided by law for the punishment of the felony of perjury.

Noble County Assessor
300 Courthouse Drive #9
Perry, OK 73077

ONE STOP



- Register
- 2 pumps
- 1 tank under ground
- Cooler
- fountain
- skelics
- Air compressor

Notification of Personal Property Audit

Garfield County Agricultural Personal Property Owner:

This letter is intended to inform you that your agricultural personal property rendition may be selected for a physical audit this year. In accordance with the Oklahoma State Statutes, Title 68, Section 2820, the assessor's office is required to conduct a comprehensive program for the visual inspection of all taxable property within his respective county.

Title 68, Section 2820 states:

"Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years".

We will conduct a personal property physical audit at least once within the four (4) year visual inspection cycle on all renditions. The inspection cycle will be delineated according to geographic area. Please check the list sent to you by our office and make necessary additions or deletions. The rendition you return to our office will be the base document for the audit.

If your area is selected for a physical audit, you will be notified in writing at least ten (10) days prior to the audit. You will be notified at that time of any necessary records that may be requested by the assessor's office auditor.

Please contact our office if you have any questions. Thank you for your cooperation.

Sincerely,

L. Wade Patterson,
Garfield County Assessor

“Same as last year”

Really?

Round Table Discussion Guests

- 😊 Nancy Alvarez – Cleveland County
- 😊 Marianne Kennedy – Cleveland County
- 😊 Donna Morgan – Cleveland County
- 😊 Tammy Ritter – Tulsa County

Thank

You 😊



What is a Convenience Store?

- NACS definition:
 - Retail business
 - Convenient location
 - Quick purchases of consumable products
 - Sales include: food, gasoline and services

Convenience Store Characteristics

- Building size : typically less than 5000 sq. ft.
- Off street parking and/or convenient pedestrian access
- Extended hours of operation, many 24/7
- Stock of at least 500 SKUs

Convenience Store Characteristics

- Product mix included:
 - Grocery type items
 - Beverages
 - Snacks (including confectionery)
 - Tobacco

Convenience Store Facts

- Top 10 in sales (exclusive of gasoline)
 1. Cigarettes
 2. Foodservice
 3. Packaged Beverages
 4. Beer

Convenience Store Formats

- Six Types:
 - Kiosk
 - Mini Convenience Store
 - Limited Selection Convenience Store
 - Traditional Convenience Store
 - Expanded Convenience Store
 - Hyper Convenience Store

Convenience Store Types

- Kiosk
 - Typically less than 800 square feet in size
 - Gasoline is the focus of this operation
 - Sells only fast-moving items (tobacco, beverages, snacks, and confections)
 - Parking is usually only at the pumps

MURPHY
USA 







Convenience Store Types

- Mini Convenience Store (Mini-Mart)
 - Typically 800 to 1,200 square feet in size
 - Usually freestanding building with emphasis on gasoline sales
 - Sells fast-moving items and very thin grocery selection
 - Occasionally includes a car wash
 - Parking is usually only at the pumps, may have modest striped parking







Convenience Store Types

- Limited Selection Convenience Store
 - Typically range from 1,500 to 2,200 square feet
 - Both gasoline and store sales are important
 - Broader product mix and grocery offerings
 - Simple food service (hot dogs, nachos, popcorn, etc.)
 - Striped parking and extended hours are common
 - May or may not have car wash







Convenience Store Types

- Traditional Convenience Store
 - Most original convenience stores fall into this category
 - Typically between 2,400 to 2,500 square feet
 - Product mix which includes, dairy, snack foods, beverages, tobacco, grocery, health and beauty aids, gasoline, and various services
 - May have limited prepared foods to go
 - Operations are normally owned by store convenience chains





Convenience Store Types

- Expanded Convenience Store
 - Typically between 2,800 to 3,600 square feet
 - A larger version of the traditional convenience store
 - Usually includes a quick service restaurant (QSR)
 - Growth is occurring in this type of store









Convenience Store Types

- Hyper Convenience Store
 - Large stores that range between 4,000 to 5,000 square feet
 - Usually located in high traffic locations along highways
 - May include a bakery, a sit down restaurant, pharmacy, and tourist type gift shop
 - Sometimes called mini-truck stops
 - Number of parking spaces is substantial





COUNTRY
MARKET
RESTAURANT & BUFFET

K&P
AIR RIDE EQUIPPED

WASH STATE
\$1.50
100%



Future Trend

- Concept called a 2 *in* 1
 - Build full-service restaurants attached to full-size convenience stores
 - Full trade dress and exterior signage
 - Allow convenience store operators to select higher priced real estate
 - May have split owners of real estate and/or variety of lease agreements







CONOCO

McDonald's

Unleaded	DIESEL
1.69 ⁹	1.62 ⁹







Rural Land Valuation



3 Standard Approaches to Value

- Direct Sales Comparison
- Cost Approach
- Income Approach

Various Methods for Assessing Land Value

- Allocation
 - Prices paid are “allocated” between the land & improvements
 - Land to Building Ratio
- Extraction
 - Depreciated value of improvements minus known sales price = land value

Sales Comparison

- Best method when appropriate data is available
- The assessor uses market sales and site data to make adjustments & estimate what price would be paid

Mass Appraisal

- Properties are stratified into groups of comparable property
- Common property attributes/factors are identified for each area

The Assessor Must Know

- Specific factors which influence land market values are understood by the people in any given area
- The Assessor's job is to determine the relative priorities identified by local people

Who to Ask?

- Conversations with residents & businesses will help establish your parameters which people use to determine favorable land locations

Who to Ask?

- City planners, government officials, real estate agents, appraisers and anyone involved in real estate

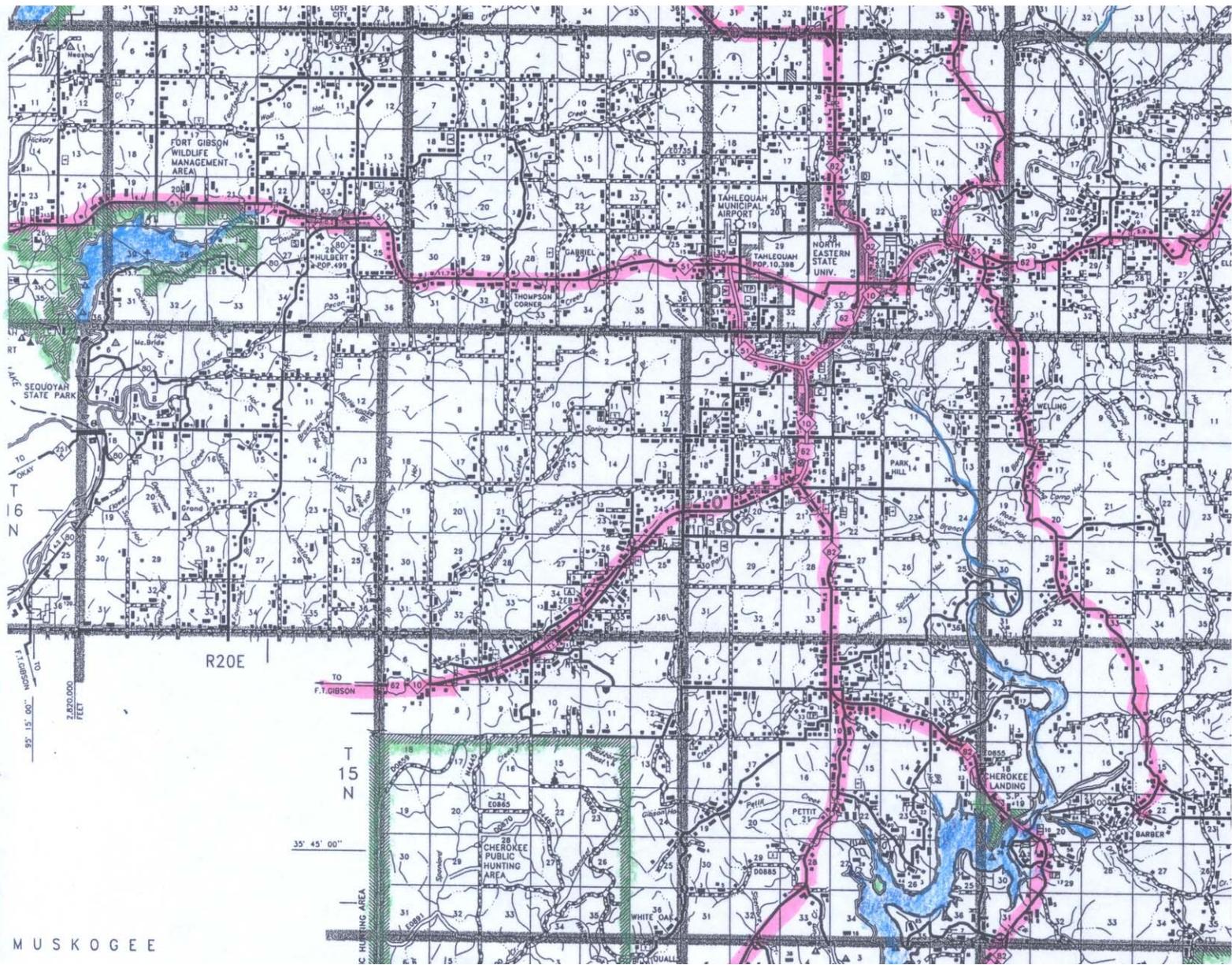
Who to Ask?

- Even if no land sales exist, factors which influence land market value are understood by most people in any given area

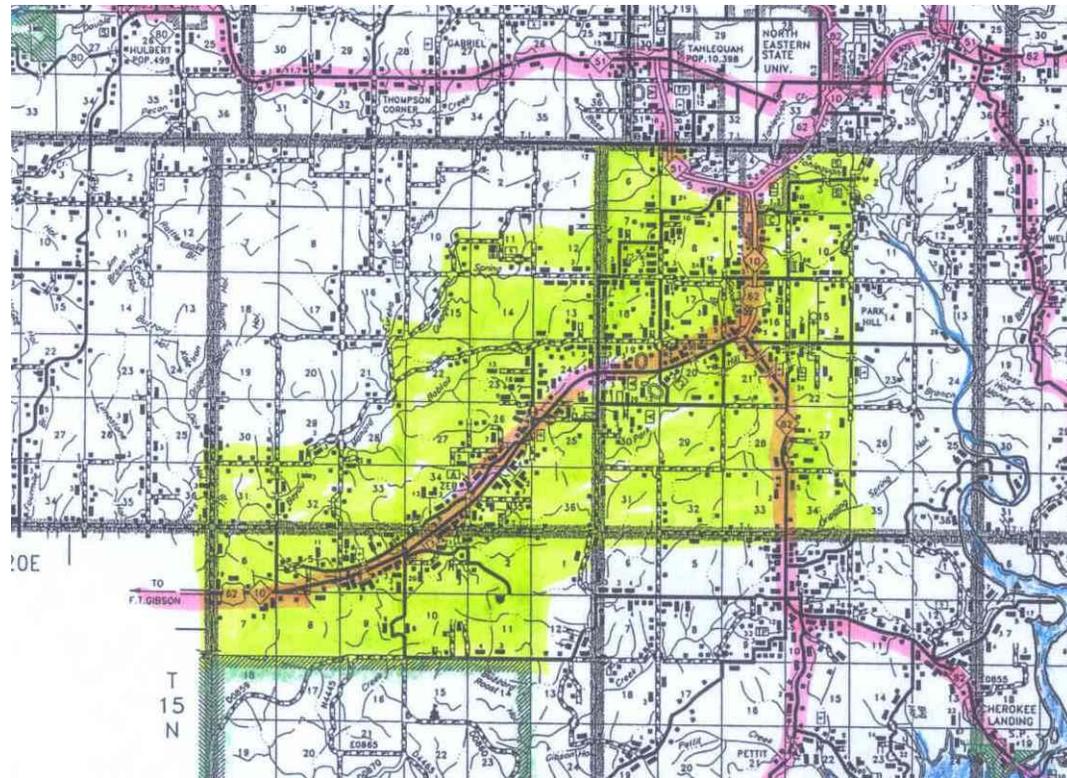
Divide County into “Areas”

- High demand areas
- Low demand areas
- Site location
- Distance to Highways/Roadways
- School Districts
- Distance to medical, recreation, shopping
- Topography
- Other factors to include ?

Plot Highways

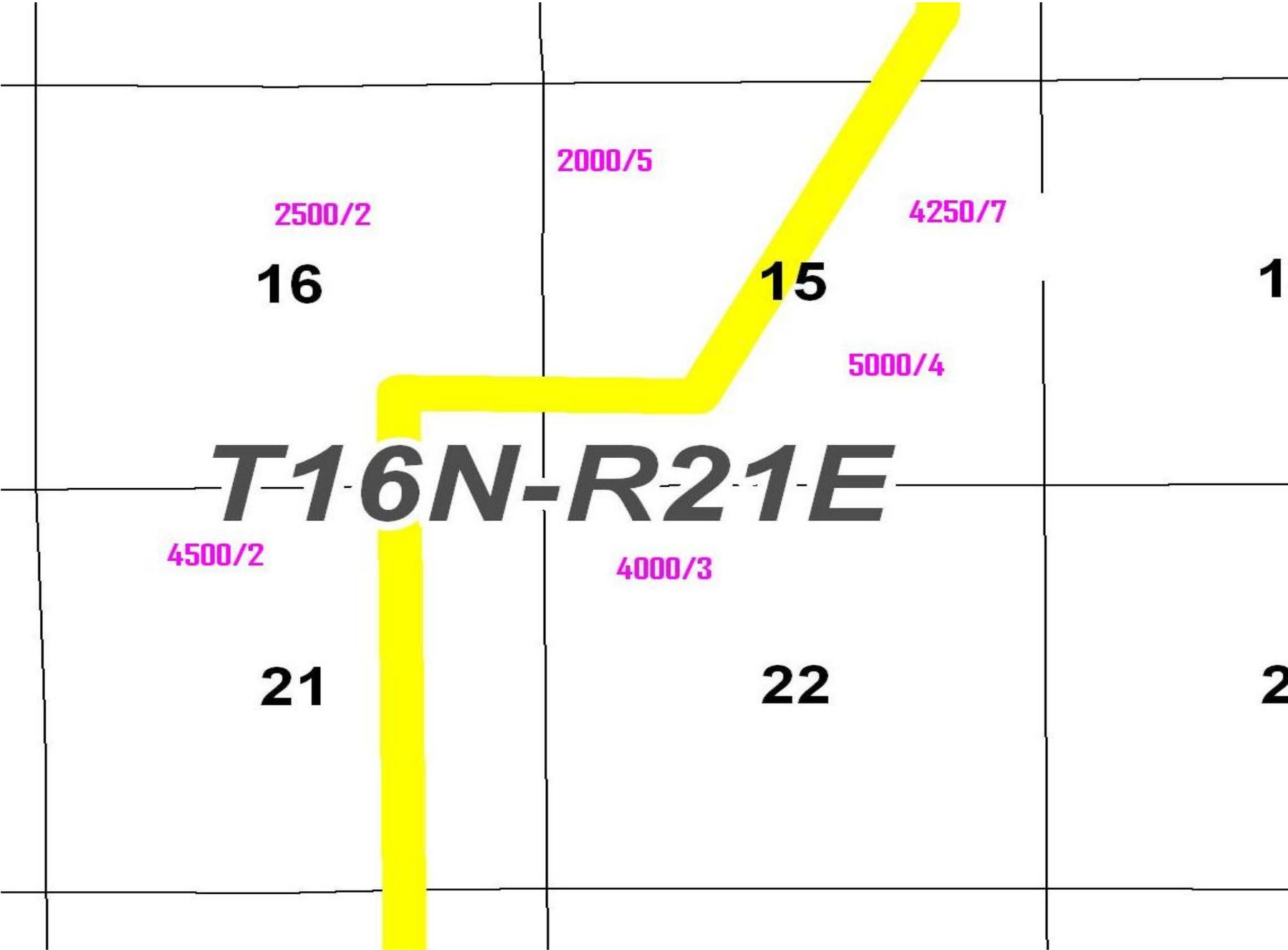


**Define Areas with Best
Highway/Road Access**



Redefine Area Boundaries

- Plot per acre sales prices
- Review school district boundaries
- Road surface differences
- Field review
- External influences



2500/2
16

2000/5

4250/7

15

1

5000/4

T-1-6N-R-21-E

4500/2

4000/3

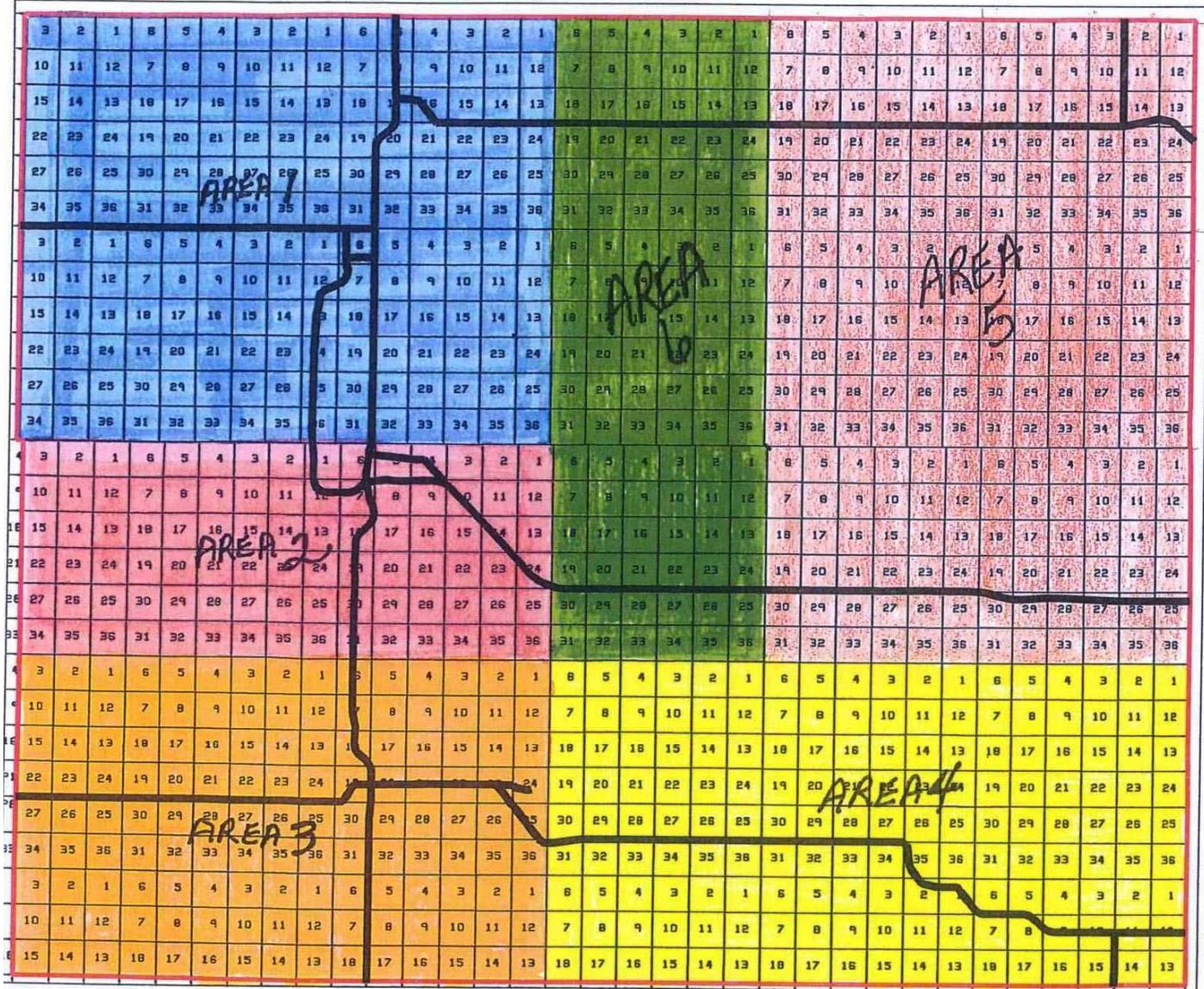
21

22

2

After All the Hard Work You Have the Boundaries Set!





STEPHENS COUNTY 2010 LAND VALUES
1:23000 (6/23/2010)

This map is for assessment purposes and is not to be used for making conveyances or for preparing legal descriptions. Copyrighted 1993-2008 by the STEPHENS COUNTY ASSESSOR, Duncan, Ok.

Establish Per Acre Prices

The Perfect World!

- The market would pay \$9,000(example) for 1 acre sites and continue to pay \$9,000 for each and every additional acre.

Establish Per Acre Prices

The Real World!

The market typically values the first acre or group of acres the highest.

Each additional acre or group of acres would decrease in value.

The Assessor must estimate the difference in values for additional acreage

Establish Per Acre Prices

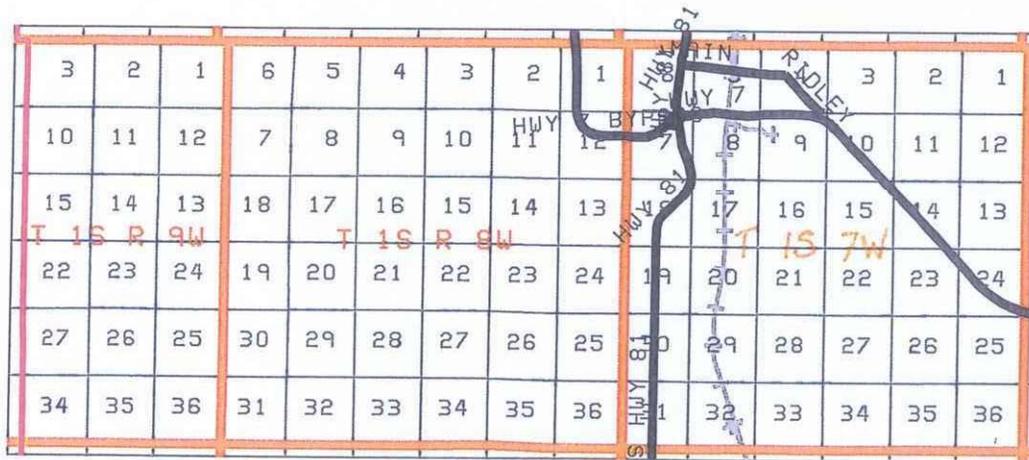
- One Method
 - Estimate values for each size increment
 - Compare to actual sales
 - Adjust as you see necessary

Area 2

<u>Acre</u>	<u>Price / Acre</u>
8 - 10	\$ 3,000.00
5.01 - 7.99	\$ 3,500.00

Sites

0 - 1	\$ 3,075.00
1.01 - 2	\$ 6,000.00
2.01 - 3	\$ 9,000.00
3.01 - 4	\$ 11,500.00
4.01 - 5	\$ 13,500.00



COUNTYWIDE AREA 2 - LAND VALUES
1:15000 (6/22/2010)

This map is for assessment purposes and
is not to be used for making conveyances
or for preparing legal descriptions.
Copyrighted 1993-2008 by the
STEPHENS COUNTY ASSESSOR, Duncan, Ok.

Establish Per Acre Prices

- Another Method
 - Estimate the percent reduction for each acre over a specified acre amount
 - Compare to actual sales
 - Adjust as you see necessary

Acres Split

@6000

Sale Price	Total Acres	Price/ Acre	Acre 1	Acres 2-5	Acres 6-20	Value First Acre	85% Value Acres 2-5	70% Value Acres 6-19	Total Value	% of Sale at 6000/AC
40000	20	2000	1	4	15	6000	20400	63000	89400	224%
22000	10.82	2033	1	4	5.82	6000	20400	24444	50844	231%
10000	0.5	20000	1	0	0	6000	0	0	6000	60%
30000	9	3333	1	4	4	6000	20400	16800	43200	144%
49500	20	2475	1	4	15	6000	20400	63000	89400	181%
18500	4.42	4186	1	3.42	0	6000	17442	0	23442	127%
7000	10	700	1	4	5	6000	20400	21000	47400	677%
15000	20	750	1	4	15	6000	20400	63000	89400	596%
60000	20	3000	1	4	15	6000	20400	63000	89400	149%
11500	11.38	1011	1	4	6.38	6000	20400	26796	53196	463%
20000	10	2000	1	4	5	6000	20400	21000	47400	237%

Area 1

Sale Price	Total Acres	Acre 1	Acres 2-5	Acres 6-20	Value First Acre	% of Sale at 400 O/A C	Value First Acre	% of Sale at 300 O/A C
\$ 25,333	1.5	1	0.5	0	\$ 4,000	23%	\$ 3,000	17%
\$ 20,000	3	1	2	0	\$ 4,000	54%	\$ 3,000	41%
\$ 23,000	3.48	1	2.48	0	\$ 4,000	54%	\$ 3,000	41%
\$ 6,000	1	1	0	0	\$ 4,000	67%	\$ 3,000	50%
\$ 40,000	10.04	1	4	5.04	\$ 4,000	79%	\$ 3,000	59%
\$ 30,000	9	1	4	4	\$ 4,000	96%	\$ 3,000	72%
\$ 49,500	20	1	4	15	\$ 4,000	120%	\$ 3,000	90%
\$ 13,500	5	1	4	0	\$ 4,000	130%	\$ 3,000	98%
\$ 18,000	7.2	1	4	2.2	\$ 4,000	132%	\$ 3,000	99%
\$ 18,500	8	1	4	3	\$ 4,000	141%	\$ 3,000	105%
\$ 17,000	10	1	4	5	\$ 4,000	186%	\$ 3,000	139%
\$ 32,000	20	1	4	15	\$ 4,000	186%	\$ 3,000	140%
\$ 1,500	1	1	0	0	\$ 4,000	267%	\$ 3,000	200%

Area 2

Sale Price	Total Acres	Acre 1	Acres 2-5	Acres 6-20	Value First Acre	% of Sale at 3000 /AC	Value First Acre	% of Sale at 2000 /AC
\$ 23,000	3.48	1	2.48	0	\$ 3,000	41%	\$ 2,000	27%
\$ 18,500	4.42	1	3.42	0	\$ 3,000	63%	\$ 2,000	42%
\$ 60,000	20	1	4	15	\$ 3,000	75%	\$ 2,000	50%
\$ 40,000	20	1	4	15	\$ 3,000	112%	\$ 2,000	75%
\$ 22,000	10.82	1	4	5.82	\$ 3,000	116%	\$ 2,000	77%
\$ 20,000	10	1	4	5	\$ 3,000	119%	\$ 2,000	79%
\$ 17,000	10	1	4	5	\$ 3,000	139%	\$ 2,000	93%
\$ 1,500	1	1	0	0	\$ 3,000	200%	\$ 2,000	133%
\$ 11,500	11.38	1	4	6.38	\$ 3,000	231%	\$ 2,000	154%
\$ 15,000	20	1	4	15	\$ 3,000	298%	\$ 2,000	199%
\$ 7,000	10	1	4	5	\$ 3,000	339%	\$ 2,000	226%

Acres Split		@5000		@4000	
Sale Price	Total Acres	Value First Acre	% of Sale at 5000/AC	Value First Acre	% of Sale at 4000/AC
\$ 180,000	20	\$ 5,000	41%	\$ 4,000	33%
\$ 38,500	3.91	\$ 5,000	45%	\$ 4,000	36%
\$ 87,500	10	\$ 5,000	45%	\$ 4,000	36%
\$ 17,500	1.94	\$ 5,000	51%	\$ 4,000	41%
\$ 70,000	9.23	\$ 5,000	53%	\$ 4,000	42%
\$ 92,000	15	\$ 5,000	62%	\$ 4,000	50%
\$ 30,000	4.44	\$ 5,000	65%	\$ 4,000	52%
\$ 50,000	8.56	\$ 5,000	69%	\$ 4,000	55%
\$ 13,500	2.21	\$ 5,000	75%	\$ 4,000	60%
\$ 50,000	9.62	\$ 5,000	76%	\$ 4,000	61%
\$ 50,000	10	\$ 5,000	79%	\$ 4,000	63%
\$ 22,500	4.04	\$ 5,000	80%	\$ 4,000	64%
\$ 50,000	11.22	\$ 5,000	88%	\$ 4,000	70%
\$ 35,000	8.34	\$ 5,000	96%	\$ 4,000	77%
\$ 45,000	12	\$ 5,000	103%	\$ 4,000	83%
\$ 20,000	5	\$ 5,000	110%	\$ 4,000	88%
\$ 16,000	4.16	\$ 5,000	115%	\$ 4,000	92%
\$ 60,000	20	\$ 5,000	124%	\$ 4,000	99%
\$ 4,000	1	\$ 5,000	125%	\$ 4,000	100%
\$ 8,500	2.5	\$ 5,000	134%	\$ 4,000	107%
\$ 2,500	1	\$ 5,000	200%	\$ 4,000	160%

Establish Per Acre Prices

- Utilizing these methods you will be able to establish a land value for each defined area of your County

Site Adjustments

- Utilities
- Topography
- View
- Street

Utilities

- Can range in cost to upwards of \$15,000
- Includes:
 - Water
 - Gas
 - Sewer
 - Electric
 - Private
 - Public





Topography

The Site could be worth more or less depending on its suitability

How much cost is required to make it desirable?





View

- Fair
 - Average
 - Above average
 - Scenic
-
- What is the typical view for area?
 - Adjust accordingly



k4676327 www.fotosearch.com





Street

- Dirt
 - Gravel
 - Blacktop
 - Concrete
 - None
-
- What is your typical street type for area?
 - Adjust accordingly







Property of Museum of History & Industry, Seattle

STATUS CODES									
LAND ADJUSTMENT DESCRIPTIVE CODES (MAX 4 ADJ PER LAND LINE) NOTE: FNO 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'						
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.	QU	VI	PRICE

CAMA Work File & Hold File

Glen Blood, Ad Valorem Division



Passport



to

Knowledge

Oklahoma Tax Commission
68th Annual Educational Conference



OKLA. CO.#22 WORK FILE 2012

Radiant Software CAMA System Ver 7.0.5.2

Password:

Login Close

CAMA REAL PROCESS

2012 CAMA
Established Values
01/01/12 to 12/31/12
Public Information
All Inquiries From The
General Public Should
Be Answered With
This Data

2013
WORK & HOLD 100 %
Values In Flux
For Office Use Only
Work In Progress
Data Collection
&
Sales Market Analysis
Not For Public Use

Transfer & Merge Done

2013 CAMA
Established Values
01/01/13 to 12/31/13
Public Information
All Inquiries From The
General Public Should
Be Answered With
This Data

2014
WORK & HOLD 100 %
Values In Flux
For Office Use Only
Work In Progress
Data Collection
&
Sales Market Analysis
Not For Public Use

USING FUTURE YEAR TO TRANSFER NEW IMP. (100%) TO A. A.

The first step in making this possible is to limit the information that is placed in the FUTURE YEAR system of CAMA. This is done by changing the **FCOPY** Table to the following settings:

The screenshot shows the 'Table Maint' window for 'OKLA. CO.#22 WORK FILE 2012'. The 'Code' dropdown is set to 'FCOPY'. The 'Data Description' is 'Current Year Copy Activity for FCOPY'. The 'Key Format' field contains 'XXXXXXXXXXXXXXXXXXXX'. The 'Data Format' field contains 'X'. Below these fields is a list of file types and their corresponding flags:

Code	Data Description	Flag
REAL ADMIN-FILE		N
REAL ANAME-FILE		N
REAL ANOTE-FILE		N
REAL AREA-FILE		Y
REAL ASMT-FILE		N
REAL BDX-FILE		N
REAL DRAW-FILE		Y
REAL INC-FILE		N
REAL INCN-FILE		N
REAL LAND-FILE		N
REAL LEGAL-FILE		N
REAL MISC-FILE		N
REAL NOTE-FILE		N
REAL OVER-FILE		N
REAL PERM-FILE		N
REAL SALE-FILE		N
REAL SED-FILE		Y
REAL VALUE-FILE		N

With the FCOPY Table set this way, The Property Data, the Area Data, the Draw Data, the Building Data, are copied to the Future Year hold file.

The next step will be to make sure that the OVER Table has the following settings:

The screenshot shows the 'Table Maint' window for 'OKLA. 22 100% HOLD FILE 2012'. The 'Code' dropdown is set to 'OVER'. The 'Data Description' is 'Override Code Table'. The 'Key Format' field contains 'XX'. The 'Data Format' field contains 'XXXXXXXXXXXXXXXXXXXX'. Below these fields is a list of codes and their descriptions:

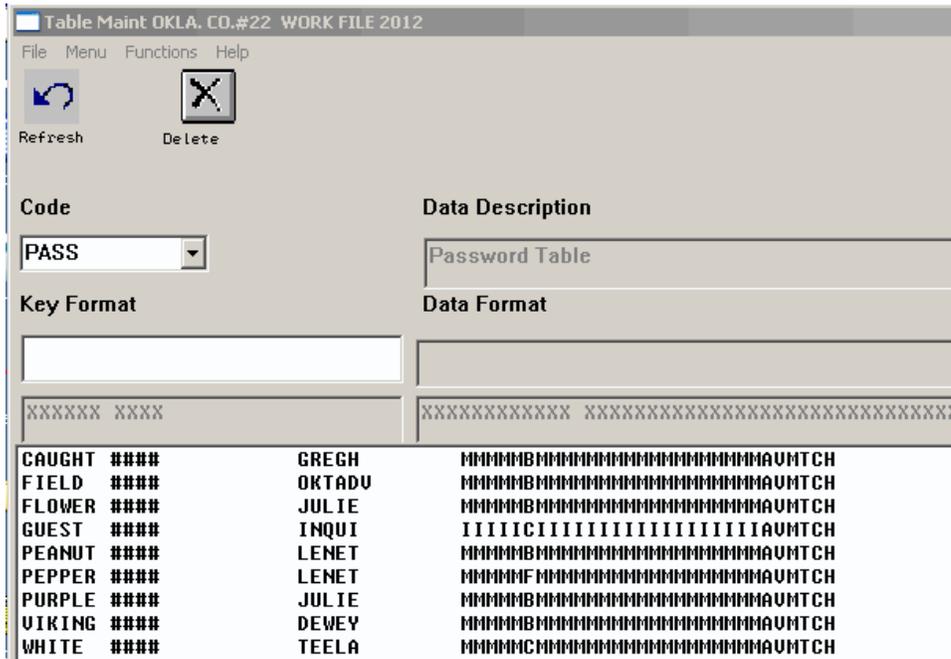
Code	Description
AI	N/A
AR	ADDED IMP.
BE	Appraiser Rev.
BS	Board of Equal.
CT	Bill of Sale
CT	Court
NA	N/A
NI	NEW IMP.
OR	Owner's Rend.
SP	Sale Price
ST	State Bd of Rev

There should be in this over table to new lines:

AI for an **Added Imp.** (this should be an Imp., that is not new, but has been added since the last inspection of the property and might therefore have some depreciation figured into the value). This will go on at a 100% of the used or depreciated value.

NI for a **New Imp.** (this is a brand new improvement that should not have any depreciation figured into the value of the improvement) This will go on at 100% without any depreciated value being considered.

The Pass Word Table will also need to be set to allow the user to work in the future year. There may be certain people who should not be working in the future year hold file, while others may need to work both in current year work file and in future year hold file. In a large county there could be people who work only in the future year hold file, putting on new improvements for the coming year.



In order to set the rights for the user to use or not use the Future Year System, the 6 letter in the second set of X'S in the **Data Format** must be set to one of the possible options allowed in the Pass Word Table. The possible options are as follows:

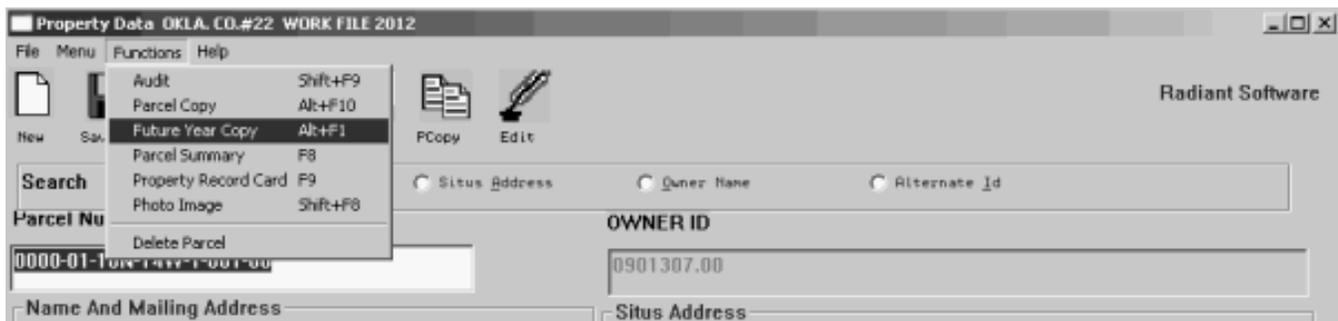
C is for Current Year work file only.

F is for Future Year hold file only.

B is for both Future Year hold file and Current Year work file.

Once these 3 tables have been set properly, the user with the rights to do so may begin putting new improvements in the Future Year System to be transferred from CAMA to the A.A. at a 100% of their value.

To begin inputting data in the Future Year hold file of the CAMA System, the user will go into CAMA to the Property Data Screen and find the parcel that needs a new improvement placed on it at 100%. Next the user **will print out a Property Record Card of the Current Year work file** to refer to when entering data in the Future Year hold file. Then the user will click on the **Functions** Tab at the top of the screen and select **Future Year Copy**.



Then the following window will pop up.

The user then clicks OK and this window will pop up:

```
-- Parcel Copy To Future Year --0000-02-16N-14W

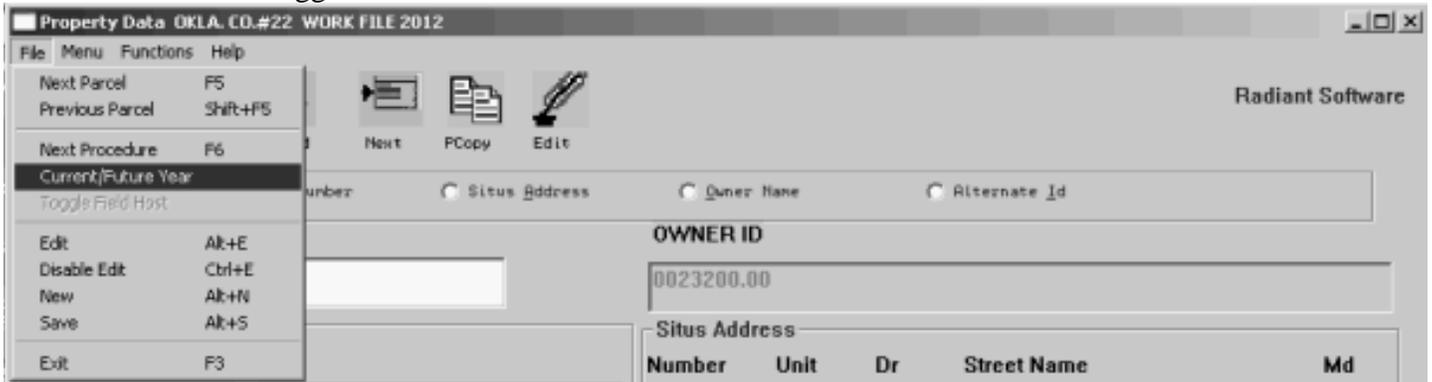
Parcel (Master) Copied:      1
Parcel (Address) Copied:    1
Parcel (Name) Copied:       1
Parcel (Taxid) Copied:      1
Draw Records Copied:        1
Building Records Copied:    1
Area Records Copied:        1

**** COPY FINISHED ****
```

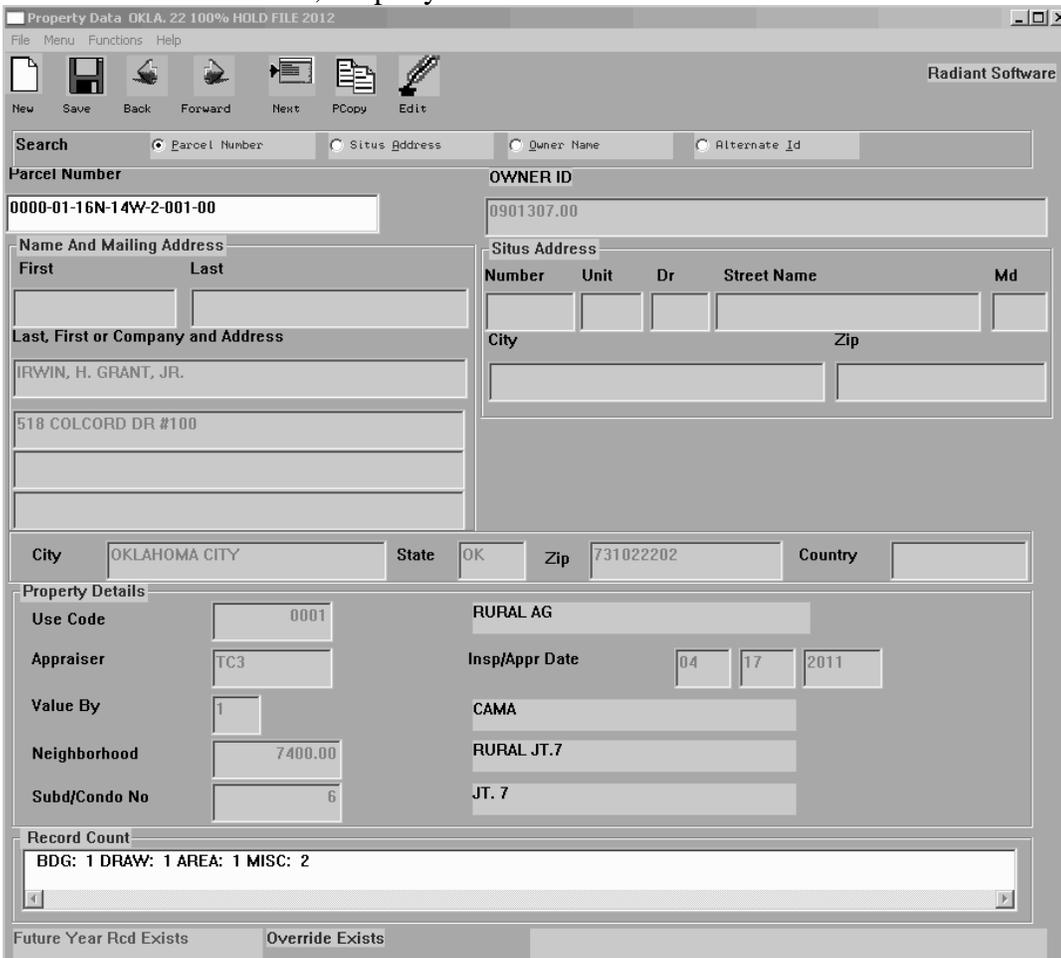
Notice that the first 4 lines are the PROP screen and the next 3 are the BLDG, AREA, and DRAW. If the BLDG is not needed in the Future Year Hold file go into Future Year and delete the BLDG screen and the DRAW and AREA will be deleted out with it. If the BLDG is needed in Future Year to add something to the DRAW, but you do not need the BLDG value then go to the OVERRIDE screen and override the BLDG to 0 and place the value from the MISC screen in the OVERRIDE screen.

When the user, hits <enter>the screen on page 3 closes, and the program returns to the Property Data Screen. At this point the user can go into the Future Year System or go to the next parcel that needs a new improvement placed on it and copy it to the Future Year System. The user may want to copy several parcels from the Current Year work file to the Future Year System to avoid having to jump back and forth from Current Year work file to Future Year hold file. **Printing the Property Record Card for the Current Year work file will also keep you from jumping back and forth.**

To work in Future Year hold file, the user will click on the File Tab in the upper left hand corner and select the Current/Future Year toggle button.



The Title Bar now reads; Property Data OKLA.22 100% HOLD FILE 2012 and the screen is yellow.



Notice the screens listed here at the bottom. (The Appr. Date should be changed, to match the inspection date on the field card.)

Building OKLA 22 100% HOLD FILE 2012 is an exact copy of the Building OKLA CO.#22 WORK FILE 2012.

Building OKLA, 22 100% HOLD FILE 2012

File Menu Functions Help

Save Back Forward Next Edit Sketch

Radiant Software

Parcel Number: 0000-01-16N-14W-2-001-00 No. 1 IRWIN, H. GRANT, JR.

Stories/Style	1	One Story	1.00	Neighborhood:	0.97
Occupancy	1	Single Family		Effective Area:	1,632
Design	0001	TRADITIONAL	1.00	Heated Area:	1,632
Quality	03	Class D+ LOW	1.15	Effective Rate:	73.62
Roof Type	01	GABLE		Building New:	120,146
Roof Material	9	MTL FD SM CLS D	4.29	Normal Depr. %:	0.6500
Exterior Wall-1	6	STUCCO CLASS D	31.49	Obsolescence:	0.0000
Exterior Wall-2				Percent Cond:	0.3500
Foundation	2	"D" CONUNTNL		Building Value:	42,051
Interior Fin	3	D AVERAGE			
Floor Cover	3	"D" AVERAGE			
No. Bedrooms	000				
No. Baths					
Total Rooms	000				
Heating	5	FL/WL FURN "D"	0.20		
Air Condition	4	WINDOW UNIT "D"			
Fireplace #1					
Fireplace #2					
Primary Garage	1	AttGar Frame"D"	9.36		
Primary Porch	6	CovPatio Cls D	8.32		
Basement					
Actual Year Blt	1930				
Year Remodeled	2008				
Eff. Year Built					
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.	000	CNTY ADJ. FACT.	1.68		

The Building OKLA. CO.#22 WORK FILE 2012 as copied to the Building OKLA 22 HOLD FILE

Building OKLA, CO.#22 WORK FILE 2012

File Menu Functions Help

Save Back Forward Next Edit Sketch

Radiant Software

Parcel Number: 0000-01-16N-14W-2-001-00 No. 1 IRWIN, H. GRANT, JR.

Stories/Style	1	One Story	1.00	Neighborhood:	0.97
Occupancy	1	Single Family		Effective Area:	1,632
Design	0001	TRADITIONAL	1.00	Heated Area:	1,632
Quality	03	Class D+ LOW	1.15	Effective Rate:	67.43
Roof Type	01	GABLE		Building New:	110,043
Roof Material	9	MTL FD SM CLS D	4.29	Normal Depr. %:	0.6500
Exterior Wall-1	6	STUCCO CLASS D	31.49	Obsolescence:	0.0000
Exterior Wall-2				Percent Cond:	0.3500
Foundation	2	"D" CONUNTNL		Building Value:	38,515
Interior Fin	3	D AVERAGE			
Floor Cover	3	"D" AVERAGE			
No. Bedrooms	000				
No. Baths					
Total Rooms	000				
Heating	5	FL/WL FURN "D"	0.20		
Air Condition	4	WINDOW UNIT "D"			
Fireplace #1					
Fireplace #2					
Primary Garage					
Primary Porch	6	CovPatio Cls D	8.32		
Basement					
Actual Year Blt	1930				
Year Remodeled	2008				
Eff. Year Built					
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.	000	CNTY ADJ. FACT.	1.68		



Save



Back



Forward



Next



Edit



Sketch

Parcel Number

No.

0000-01-16N-14W-2-001-00

1

IRWIN, H. GRANT, JR.

Stories/Style	1	One Story	1.00
Occupancy	1	Single Family	
Design	0001	TRADITIONAL	1.00
Quality	03	Class D+ LOW	1.15
Roof Type	01	GABLE	
Roof Material	9	MTL FD SM CLS D	4.29
Exterior Wall-1	6	STUCCO CLASS D	31.49
Exterior Wall-2			
Foundation	2	"D" CONUNTNL	
Interior Fin	3	D AVERAGE	
Floor Cover	3	"D" AVERAGE	
No. Bedrooms	000		
No. Baths			
Total Rooms	000		
Heating	5	FL/WL FURN "D"	0.20
Air Condition	4	WINDOW UNIT "D"	
Fireplace #1			
Fireplace #2			
Primary Garage			
Primary Porch	6	CovPatio Cls D	8.32
Basement			
Actual Year Blt	1930		
Year Remodeled	2008		
Eff. Year Built			
Condition	3	AVERAGE	1.00
Normal Depr Tb1	DA	Class D AUG	
Functional Obs.			
Economic Obs.			
Observed Depr.			
Obsvd Depr Code			
RENT			
Cnty Adj. Fact.	000	CNTY ADJ. FACT.	1.68

Neighborhood:	0.97
Effective Area:	1,632
Heated Area:	1,632
Effective Rate:	67.43
Building New:	110,043
Normal Depr. %:	0.6500
Obsolescence:	0.0000
Percent Cond:	0.3500
Building Value:	38,515



New



Back



Forward



Next

Radiant Software

Parcel Number

0000-01-16N-14W-2-001-00

IRWIN, H. GRANT, JR.

Depr. Depr.

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table Pct.	Value
001	0 STG	Storage	120.00	6.49	0000	75.00	584
002	0 DGSPD	Det Gar Fra	500.00	12.46	0000	75.00	4673
003	0 MACHINED	Mach. Shed	1400.00	4.71	0000	55.00	3627
004	0 POLE	Barn Pole	1140.00	3.37	0000	75.00	2882
005	0 STG	Storage	80.00	6.49	0000	15.00	78
006	0 STL BIN	STEEL BIN 4	1.00	4000.00	0000	50.00	2000
007	0 LEANTO	Lean To	128.00	2.93	2008	95.00	356

7 Total Misc Records

Total Misc Value:

14,200



Search Parcel Number Situs Address Owner Name Alternate Id

Parcel Number
0000-01-16N-14W-2-001-00

OWNER ID
0901307.00

Name And Mailing Address
First Last
Last, First or Company and Address
IRWIN, H. GRANT, JR.
518 COLCORD DR #100

Situs Address
Number Unit Dr Street Name Md
City Zip

City OKLAHOMA CITY State OK Zip 731022202 Country

Property Details
Use Code 0001 RURAL AG
Appraiser TC3 Insp/Appr Date 04 17 2011
Value By 1 CAMA
Neighborhood 7400.00 RURAL JT.7
Subd/Condo No 6 JT. 7

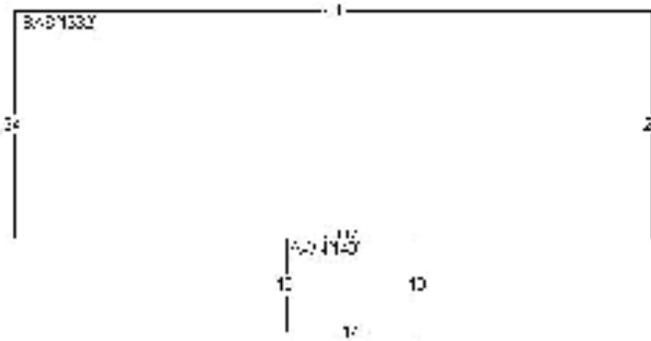
Record Count
BDG: 1 DRAW: 1 AREA: 1 MISC: 2

Req By: OKTADV
IRWIN, H. GRANT, JR.
518 COLCORD DR #100

OKLAHOMA CITY OK 731022202

Site Address: 000000

BLDG # 1
 Stories/Style 1 One Story
 Occupancy 1 Single Fami
 Design 0001 TRADITIONAL
 Quality 03 Class D+ LO
 Roof Type 01 GABLE
 Roof Material 9 MTL FD SM C
 Exterior Wall-1 6 STUCCO CLAS
 Exterior Wall-2
 Foundation 2 *D* CONVNTN
 Interior Fin 3 D AVERAGE
 Floor Cover 3 *D* AVERAGE
 No. Bedrooms 000
 No. Baths
 Total Rooms 000
 Heating 5 FL/WL FURN
 Air Condition 4 WINDOW UNIT
 Fireplace #1
 Fireplace #2
 Primary Garage
 Primary Porch 6 CovPatio Cl
 Basement
 Actual Year Blt 1930
 Year Remodeled 2008
 Eff. Year Built
 Condition 3 AVERAGE
 Normal Depr Tbl DA Class D AVG
 Functional Obs.
 Economic Obs.
 Observed Depr.
 Obsvd Depr Code
 RENT
 Cnty Adj. Fact. 000 CNTY ADJ. F



Land Value 0
 Misc Value 0
 Bldg Value 38,515
 Total Value 38,515
 Value By CAMA

Effective Area 1,632
 Points 0.0000
 RCN 110,043
 Pct Good 0.3500
 Obsol/Observed 0.0000
 Building Value 38,515
 EFF. BLDG. VAL./SQF 23.60

BOOK PAGE DATE QS SALE PRICE

PERMIT NO TYPE DATE AMOUNT

Appraiser TC3 TEELA-NONE
 Appr Date 04/17/11
 Use Code 0001 RURAL AG
 NBHD 7400.00 RURAL JT.7
 L100 M100 B097

AREA	FLAT	EFF% E/AREA	ACT% A/AREA	EA/AA HEATED
EAS	1632	1.00	1632	1632
AWN	140	1.00	140	140

History Values

Tax Year	Total Appraised Value
10	59,583
05	43,683
01	36,691



Parcel Number: 0000-01-16N-14W-2-001-00
 No.: 1
 IRWIN, H. GRANT, JR.

Stories/Style	1	One Story	1.00
Occupancy	1	Single Family	
Design	0001	TRADITIONAL	1.00
Quality	03	Class D+ LOW	1.15
Roof Type	01	GABLE	
Roof Material	9	MTL FD SM CLS D	4.29
Exterior Wall-1	6	STUCCO CLASS D	31.49
Exterior Wall-2			
Foundation	2	"D" CONUNTNL	
Interior Fin	3	D AVERAGE	
Floor Cover	3	"D" AVERAGE	
No. Bedrooms	000		
No. Baths			
Total Rooms	000		
Heating	5	FL/WL FURN "D"	0.20
Air Condition	4	WINDOW UNIT "D"	
Fireplace #1			
Fireplace #2			
Primary Garage	1	AttGar Frame"D"	9.36
Primary Porch	6	CovPatio Cls D	8.32
Basement			
Actual Year Blt	1930		
Year Remodeled	2008		
Eff. Year Built			
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.	000	CNTY ADJ. FACT.	1.68

Neighborhood:	0.97
Effective Area:	1,632
Heated Area:	1,632
Effective Rate:	73.62
Building New:	120,146
Normal Depr. %:	0.6500
Obsolescence:	0.0000
Percent Cond:	0.3500
Building Value:	42,051



New



Back



Forward



Next

Radiant Software

Parcel Number

0000-01-16N-14W-2-001-00

IRWIN, H. GRANT, JR.

Depr. Depr.

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Pct.	Uvalue
------	-----------	-------	-------	----------	------	-------	------	--------

008	0 UTIL	Utility Bld	4050.00	9.00	2012	25	100.00	36450
009	0 HAY	HAY Open H	1500.00	2.65	2012	20	100.00	3975

2 Total Misc Records

Total Misc Value:

40,425



Parcel Number

0000-01-16N-14W-2-001-00

Override

Password

Override Date

Override Delete Date

Override Type NEW IMP.

Land Override

Misc Override

Bldg Override

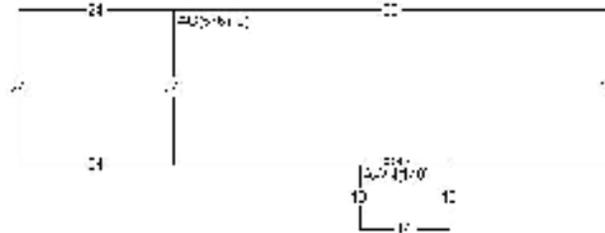
Mbl Hm Override

Total Override

Override Notes

BLDG # 1
 Stories/Style 1 One Story
 Occupancy 1 Single Fami
 Design 0001 TRADITIONAL
 Quality 03 Class D+ LO
 Roof Type 01 GABLE
 Roof Material 9 MTL FD SM C
 Exterior Wall-1 6 STUCCO CLAS
 Exterior Wall-2
 Foundation 2 "D" CONVNTN
 Interior Fin 3 D AVERAGE
 Floor Cover 3 "D" AVERAGE
 No. Bedrooms 000
 No. Baths
 Total Rooms 000
 Heating 5 FL/WL FURN
 Air Condition 4 WINDOW UNIT
 Fireplace #1
 Fireplace #2
 Primary Garage 1 AttGar Fram
 Primary Porch 6 CovRatio Cl
 Basement
 Actual Year Blt 1930
 Year Remodeled 2008
 Eff. Year Built
 Condition 3 AVERAGE
 Normal Depr Tbl DA Class D AVG
 Functional Obs.
 Economic Obs.
 Obsv'd Depr.
 Obsvd Depr Code
 RENT
 Cnty Adj. Fact. 000 CNTY ADJ. F AG

OKLAHOMA CITY OK 731022202
 Site Address: 000000



Land Value 0
 Misc Value 42,035
 Bldg Value 15,000
 Total Value 57,035
 Value By Override

Effective Area 1,632
 Points 0.0000
 RCN 120,146
 Pct Good 0.3500
 Obsol/Observed 0.0000
 Building Value 42,051
 EFF. BLDG. VAL./SQF 25.77

BOOK PAGE DATE QS SALE PRICE
 PERMIT NO TYPE DATE AMOUNT

Appraiser TC3 TEELA-NONE
 Appr Date 04/17/11
 Use Code 0001 RURAL AG
 NBHD 7400.00 RURAL JT.7
 L100 M100 B097

AREA	FLAT	EFF% E/AREA	ACT% A/AREA	EA/AA HEATED
EAS 1632	1.00	1632	1.00	1632
AWN 140	1.00	140	1.00	140
CNTY ADJ. F AG 576	1.00	576	1.00	576

History Values

Tax Year	Total Appraised Value
10	59,583
05	43,683
01	36,691

MISC BLDG CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYE DT PCT	ADJUSTMENT	VALUE
8 0 UTIL	Utility Bldg	90.00	45.00	4050.00	9.00	2012 25 100.00	1.00	36,450
9 0 HAY	HAY Open Hay Sh	50.00	30.00	1500.00	2.65	2012 20 100.00	1.00	3,975

Report Name

H:P5101CRPT.RPT



1 Of 156

OKLA. CO.#22 WORK FILE 2012

P5101OKL Value Transfer

7/27/12 12:50:4
Radiant Software

Page 1

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE--	BLDG VALUE--	MISC VALUE--	IMPR VALUE--	MH VALUE-	UDINT%	--MESSAGE-
0000-01-16N-14W-1-001-00		26173	0	0	0	0	100.00	
0000-01-16N-14W-1-002-00		20046	0	0	0	0	100.00	
0000-01-16N-14W-2-001-00		21697	38515	14200	52715	0	100.00	
0000-01-16N-14W-3-001-00		16434	0	0	0	0	100.00	
0000-01-16N-14W-3-003-00		3251	0	0	0	0	100.00	
0000-02-16N-14W-1-001-00		23697	0	0	0	0	100.00	
0000-02-16N-14W-2-001-00		33209	0	467	467	0	100.00	
0000-02-16N-14W-3-001-00		34137	0	246	246	0	100.00	
0000-02-16N-14W-3-002-00		9240	52532	1862	54394	0	100.00	
0000-02-16N-14W-3-003-00		760	39831	18072	57903	0	100.00	
0000-02-16N-14W-4-001-00		15815	0	0	0	0	100.00	
0000-03-16N-14W-1-001-00		22556	42860	11051	53911	0	100.00	
0000-03-16N-14W-2-001-00		19063	0	0	0	0	100.00	
0000-03-16N-14W-3-001-00		13863	0	0	0	0	100.00	
0000-03-16N-14W-4-001-00		31758	0	0	0	0	100.00	
0000-04-16N-14W-1-001-00		8939	0	0	0	0	100.00	

Report Name H:P5101FRPT.RPT



OKLA. 22 100% HOLD FILE 2012

P5101OKL Value Transfer
VALIF/STYLE TABLE VERIFICATION

7/27/12 1:32:!
Radiant Software

Page 1

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	MESSAGE
0000-01-16N-14W-2-001-00		0	15000	42025	57025	0	100.00	OVERRIDE
0000-01-16N-14W-3-001-00		0	304243	75993	380236	0	100.00	
0000-03-16N-14W-1-001-00		0	42860	46523	89383	0	100.00	
RUN TOTALS		0	362103	28283014	526644	0		

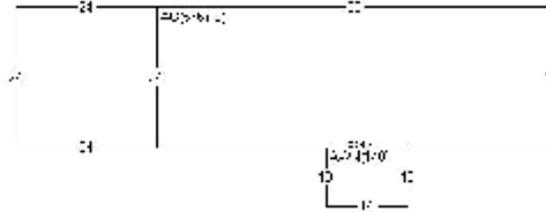
3 PARCEL(S) TRANSFERRED.

SW4NW, LOTS 3-4, SEC 1
-16-14 1235-449

OKLAHOMA CITY OK 731022202

Site Address: 000000

BLDG # 1
 Stories/Style 1 One Story
 Occupancy 1 Single Fami
 Design 0001 TRADITIONAL
 Quality 03 Class D+ LO
 Roof Type 01 GABLE
 Roof Material 9 MTL FD SM C
 Exterior Wall-1 6 STUCCO CLAS
 Exterior Wall-2
 Foundation 2 "D" CONVNTN
 Interior Fin 3 D AVERAGE
 Floor Cover 3 "D" AVERAGE
 No. Bedrooms 000
 No. Baths
 Total Rooms 000
 Heating 5 FL/WL FURN
 Air Condition 4 WINDOW UNIT
 Fireplace #1
 Fireplace #2
 Primary Garage 1 AttGar Fram
 Primary Porch 6 CovDatio Cl
 Basement
 Actual Year Blt 1930
 Year Remodeled 2008
 Eff. Year Built
 Condition 3 AVERAGE
 Normal Depr Tbl DA Class D AVG
 Functional Obs.
 Economic Obs.
 Observed Depr.
 Obsvd Depr Code
 RENT
 Cnty Adj. Fact. 000 CNTY ADJ. F AG



Land Value 21,697
 Misc Value 54,625
 Bldg Value 42,051
 Total Value 118,373
 Value By CAMA

Effective Area 1,632
 Points 0.0000
 RCN 120,146
 Pct Good 0.3500
 Obsol/Observed 0.0000
 Building Value 42,051
 EFF. BLDG. VAL./SQF 25.77

BOOK	PAGE	DATE	QS	SALE PRICE
1235	449	0505	QV	70,000

PERMIT NO	TYPE	DATE	AMOUNT
-----------	------	------	--------

Appraiser TC3 TEBLA-NONE
 Appr Date 04/17/11
 Use Code 0001 RURAL AG
 NBHD 7400.00 RURAL JT.7
 L100 M100 B097

AREA	FLAT	EFF% E/AREA	ACT% A/AREA	EA/AA HEATED
EAS	1632	1.00	1632	1.00
AWN	140	1.00	140	1.00
CNTY ADJ. F AG	576	1.00	576	1.00

History Values

Tax Year	Total Appraised Value
10	59,583
05	43,683
01	36,691

MISC	BLDG CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYE DT	PCT	ADJUSTMENT	VALUE
1	0	STG Storage	12.00	10.00	120.00	6.49	00	75.00	1.00	584
2	0	DGSFD Det Gar Frame Cl	25.00	20.00	500.00	12.46	00	75.00	1.00	4,673
3	0	MACHINEOPN Mach. Shed Open	40.00	35.00	1400.00	4.71	00	55.00	1.00	3,627
4	0	DOLE Barn Pole	38.00	30.00	1140.00	3.37	00	75.00	1.00	2,882
5	0	STG Storage	10.00	8.00	80.00	6.49	00	15.00	1.00	78
6	0	STL BIN 4 STEEL BIN 4 RING	.00	.00	1.00	4000.00	00	50.00	1.00	2,000

LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	ADJUSTMENT	CODE/FACTOR	VALUE	
1	PS	Pratt fn sdy ln	CR	34.00	AC	53.00	AG	5.90	.00	10,632
2	PRE	Prt lmyEn sd Hsu	CR	1.00	AC	42.00	AG	5.90	.00	248
3	NPC	Nbsct-pratt comp	CR	37.00	AC	31.00	AG	5.90	.00	6,767
4	NOE	Nobscott fn sd r	CR	7.00	AC	25.00	AG	5.90	.00	1,033
5	NPC	Nbsct-pratt comp	NP	13.00	AC	31.00	AG	3.35	.00	1,350
6	NOE	Nobscott fn sd r	NP	6.00	AC	25.00	AG	3.35	.00	503

AC 102.00

Property Data OKLA. CD.#22 WORK FILE 2012

File Menu Functions Help

New Save Back Forward Next PCopy Edit

Radiant Software

Search Parcel Number Situs Address Owner Name Alternate Id

Parcel Number
0000-01-16N-14W-3-001-00

OWNER ID
0900794.00

Name And Mailing Address

First	Last

Last, First or Company and Address
EDSALL, EARL L. & JANET M.

LIVING TRUSTS
101 E. 11TH

Situs Address

Number	Unit	Dr	Street Name	Md

City Zip

City WATONGA State OK Zip 737720000 Country

Property Details

Use Code	0001	RURAL AG			
Appraiser	JL	Insp/Appr Date	11	17	2008
Value By	1	CAMA			
Neighborhood	7400.00	RURAL JT.7			
Subd/Condo No	6	JT. 7			

Record Count
LEG: 2 LND: 9 SALE: 1 HIST: 3 ADM: 1

Future Year Rcd Exists Next Record in Search Sequence

0000-01-16N-14W-3-001-00 Page 1 of 2 Req By: OKTADV 07/26/12 8:14:10 OKLA. CO.#22 WORK FILE 2012
 WSW, W2SE4SW, SEC. EDSALL, EARL L. & JANET M.
 1-16-14 1019/492 1223/451&4 LIVING TRUSTS
 57 101 E. 11TH

WATONGA OK 737720000
 Site Address: 000000

Land Value 16,434
 Misc Value 0
 Bldg Value 0
 Total Value 16,434
 Value By CAMA

BOOK PAGE DATE QS SALE PRICE
 976 193 0693 U 34,000

PERMIT NO TYPE DATE AMOUNT

Appraiser JL J. LOUTHAN-OWNER
 Appr Date 11/17/08
 Use Code 0001 RURAL AG
 NBHD 7400.00 RURAL JT.7
 L100 M100 B097

History Values
 Tax Year Total Appraised Value
 10 16,434
 05 16,434
 01 16,434

LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	ADJUSTMENT CODE/FACTOR				VALUE	
1	FRB	Prt lmyfn sd Hsu	CR	27.00	AC	42.00	AG	5.90	.00	.00	.00	6,691
2	NPC	Nbect-pratt comp	CR	7.00	AC	31.00	AG	5.90	.00	.00	.00	1,280
3	NOE	Nobscott fn sd r	CR	45.00	AC	25.00	AG	5.90	.00	.00	.00	6,638
4	FRB	Prt lmyfn sd Hsu	NP	3.00	AC	42.00	AG	3.35	.00	.00	.00	422
5	NPC	Nbect-pratt comp	NP	2.00	AC	31.00	AG	3.35	.00	.00	.00	208
6	NOE	Nobscott fn sd r	NP	10.00	AC	25.00	AG	3.35	.00	.00	.00	838
AC	100.00											

0000-01-16N-14W-3-001-00

Page 2 of 2

Req By: OKTADV 07/26/12 8:14:10 OKLA. CO.#22 WORK FILE 2012
 EDSALL, EARL L. & JANET M.
 LIVING TRUSTS
 101 E. 11TH

WATONGA
 Site Address: 000000

OK 737720000

LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	-----	ADJUSTMENT	CODE/FACTOR	-----	VALUE	
7	PRB	Prt lmyfn sd Hsu	TM	2.00	AC	42.00	AG	1.88	.00	.00	.00	158
8	NPC	Nbsct-pratt comp	TM	1.00	AC	31.00	AG	1.88	.00	.00	.00	58
9	NOE	Nobscott fn sd r	TM	3.00	AC	25.00	AG	1.88	.00	.00	.00	141

0000-01-16N-14W-3-001-00

Page 1 of 1

Req By: OKTADV 07/26/12 8:26:51 OKLA. 22 100* HOLD FILE 2012
EDSALL, EARL L. & JANET M.
LIVING TRUSTS
101 E. 11TH

WATONGA OK 737720000
Site Address: 000000

Land Value 0
Misc Value 0
Bldg Value 0
Total Value 0
Value By CAMA

BOOK PAGE DATE QS SALE PRICE

PERMIT NO TYPE DATE AMOUNT

Appraiser TC3 TEELA-NONE
Appr Date 11/25/11
Use Code 0001 RURAL AG
NBHD 7400.00 L100 M100 B097

History Values
Tax Year Total Appraised Value
10 16,434
05 16,434
01 16,434

Property Data OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

New Save Back Forward Next PCopy Edit

Radiant Software

Search Parcel Number Situs Address Owner Name Alternate Id

Parcel Number
0000-01-16N-14W-3-001-00

OWNER ID
0900794.00

Name And Mailing Address

First	Last

Last, First or Company and Address
EDSALL, EARL L. & JANET M.
LIVING TRUSTS
101 E. 11TH

Situs Address

Number	Unit	Dr	Street Name	Md

City Zip

City WATONGA State OK Zip 737720000 Country

Property Details

Use Code	0001	RURAL AG
Appraiser	TC3	Insp/Appr Date 11 25 2011
Value By	1	CAMA
Neighborhood	7400.00	RURAL JT.7
Subd/Condo No	6	JT. 7

Record Count
BDG: 2 DRAW: 2 AREA: 2 MISC: 4

Next Record in Search Sequence

Building OKLA. 22 100% HOLD FILE 2012

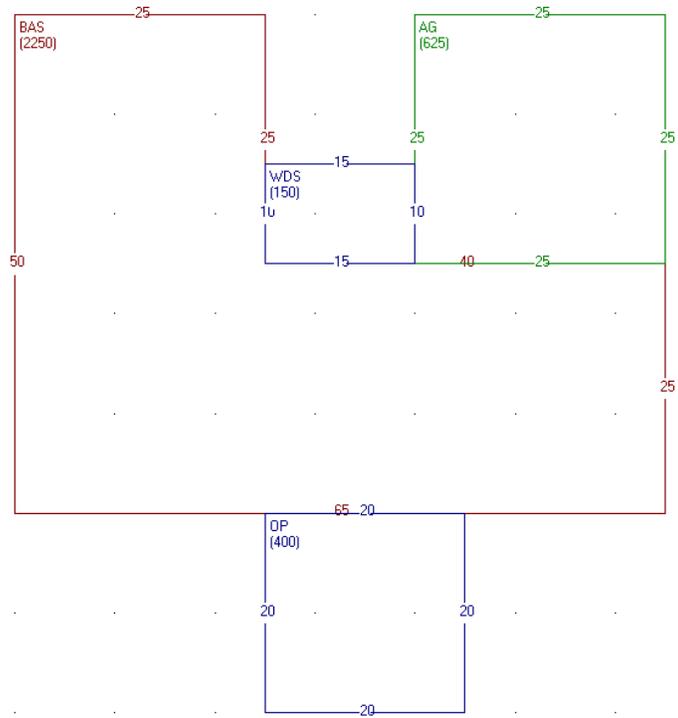
File Menu Functions Help

Save Back Forward Next Edit Sketch

Radiant Software

Parcel Number: 0000-01-16N-14W-3-001-00 No. 1 EDSALL, EARL L. & JANET M.

Stories/Style	1	One Story	1.00	Neighborhood:	0.97
Occupancy	1	Single Family		Effective Area:	2,250
Design	0002	CONTEMP	1.00	Heated Area:	2,250
Quality	07	Class B- GOOD	0.85	Effective Rate:	136.58
Roof Type	04	MANSARD		Building New:	307,316
Roof Material	9	MTL FD SM CLS B	3.52	Normal Depr. %:	0.0100
Exterior Wall-1	4	BRK UNR CLASS B	82.95	Obsolescence:	0.0000
Exterior Wall-2				Percent Cond:	0.9900
Foundation	2	"B" CONVTNL		Building Value:	304,243
Interior Fin	4	B GOOD	1.87		
Floor Cover	4	"B" GOOD	0.93		
No. Bedrooms	003				
No. Baths	2.5				
Total Rooms	007				
Heating	3	HEAT PUMP "B"	0.25		
Air Condition	3	HEAT PUMP "B"			
Fireplace #1	12	1 1st Msn Cls B	4265.49		
Fireplace #2					
Primary Garage	1	AttGar Frame"B"	22.71		
Primary Porch	1	Slab Class B	4.96		
Basement	1	FinBsm Class B	42.36		
Actual Year Blt	2011				
Year Remodeled	0000				
Eff. Year Built	0000				
Condition	4	GOOD	1.00		
Normal Depr Tbl	BG	Class B GOOD			
Functional Obs.	000000				
Economic Obs.	000000				
Observed Depr.	000000				
Obsvd Depr Code					
RENT	000000				
Cnty Adj. Fact.	000	CNTY ADJ. FACT.	1.68		



Building OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

Save Back Forward Next Edit Sketch

Radiant Software

Parcel Number: 0000-01-16N-14W-3-001-00 No. 2 EDSALL, EARL L. & JANET M.

Style	9999	Draw Only	1.00
Design	0000	Ag. OutBuilding	1.00

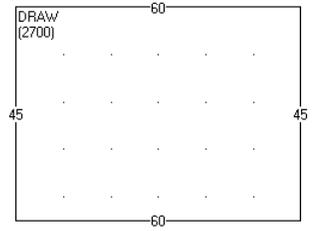
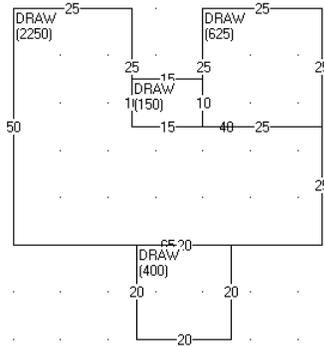
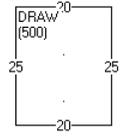
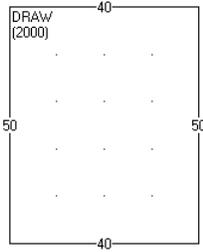
Neighborhood:	0.97
Effective Area:	0
Heated Area:	0
Effective Rate:	0.00
Building New:	0
Normal Depr. %:	0.0000
Obsolescence:	1.0000
Percent Cond:	0.0000
Building Value:	0

Sketch

Save Cancel Stats Print

0000-01-16N-14W-3-001-00 Record: 2 Style: 9999 Draw Only

Edit Mode



Misc Data OKLA, 22 100% HOLD FILE 2012

File Menu Functions Help

New Back Forward Next

Radiant Software

Parcel Number

0000-01-16N-14W-3-001-00 EDSALL, EARL L. & JANET M.

Depr. Depr.

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Pct.	Value
001	0 STG	Storage	500.00	6.49	2011	25	98.00	3975
002	0 UTIL	Utility Bld	2700.00	9.00	2011	30	98.00	23814
003	0 BARN	Gen. Purpos	2000.00	23.00	2011	30	98.00	45000
004	0	FANCY DECK	150.00	17.00	2011	25	98.00	3124

4 Total Misc Records **Total Misc Value:** **75,993**

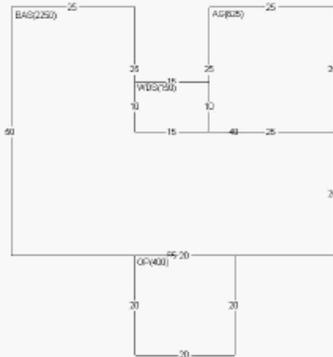
0000-01-16N-14W-3-001-00

Page 1 of 2

Req By: OKTADV 07/26/12 9:24:17 OKLA. 22 100* HOLD FILE 2012
 EDSALL, EARL L. & JANET M.
 LIVING TRUSTS
 101 E. 11TH

BLDG # 1
 Stories/Style 1 One Story
 Occupancy 1 Single Faml
 Design 0002 CONTEMP
 Quality 07 Class B- GO
 Roof Type 04 MANSARD
 Roof Material 9 MTL PD SM C
 Exterior Wall-1 4 BRK VNR CLA
 Exterior Wall-2
 Foundation 2 "B" CONVNIN
 Interior Fin 4 B GOOD
 Floor Cover 4 "B" GOOD
 No. Bedrooms 003
 No. Baths 2.5
 Total Rooms 007
 Heating 3 HEAT PUMP "
 Air Condition 3 HEAT PUMP
 Fireplace #1 12 1 1st Men C
 Fireplace #2
 Primary Garage 1 AttGar Fram
 Primary Porch 1 Slab Class
 Basement 1 FinBsm Clas
 Actual Year Blt 2011
 Year Remodeled 0000
 Eff. Year Built 0000
 Condition 4
 Normal Depr Tbl BG
 Functional Obs. 000000
 Economic Obs. 000000
 Observed Depr. 000000
 Obsvd Depr Code
 RENT 000000
 Cnty Adj. Fact. 000 CNTY ADJ. F

WATONGA OK 737720000
 Site Address: 000000



Land Value 0
 Misc Value 75,993
 Bldg Value 304,243
 Total Value 380,236
 Value By CAMA

Effective Area 2,250
 Points 0.0000
 RCN 307,316
 Pct Good 0.9900
 Obsol/Observed 0.0000
 Building Value 304,243
 EFF. BLDG. VAL./SQF 135.22

BOOK PAGE DATE QS SALE PRICE

PERMIT NO TYPE DATE AMOUNT

Appraiser TC3 TEELA-NONE
 Appr Date 11/25/11
 Use Code 0001 RURAL AG
 NBHD 7400.00 RURAL JT.7
 L100 M100 B097

AREA	FLAT	EFF% E/AREA	ACT% A/AREA	EA/AA HEATED
BAS	2250	1.00	2250	1.00
AG	625	1.00	625	1.00
WDS	150	1.00	150	1.00
OP	400	1.00	400	1.00

History Values
 Tax Year Total Appraised Value
 10 16,434
 05 16,434
 01 16,434

MISC	BLDG CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYB DT	PCT	ADJUSTMENT	VALUE
1	0	STG	25.00	20.00	500.00	8.11	2011 25	98.00	1.25	3,975
2	0	UTIL	60.00	45.00	2700.00	9.00	2011 30	98.00	1.00	23,814
3	0	BARN	50.00	40.00	2000.00	23.00	2011 30	98.00	1.00	45,080
4	0	FANCY DECK	15.00	10.00	150.00	21.25	2011 25	98.00	1.25	3,124

0000-01-16N-14W-3-001-00

Page 2 of 2

Req By: OKTADV
EDSALL, EARL L. & JANET M.
LIVING TRUSTS
101 E. 11TH

07/26/12 9:24:17 OKLA. 22 100% HOLD FILE 2012

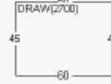
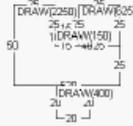
WATONGA

OK 737720000

BLDG # 2
Style 9999 Draw Only
Design 0000 Ag. OutBuil

Site Address: 000000

Land Value 0
Misc Value 0
Bldg Value 0
Total Value 0
Value By CAMA



Effective Area 0
Points 0.0000
RCN 0
Pct Good 0.0000
Obsol/Observed 1.0000
Building Value 0
EFF. BLDG. VAL./SQF 0.00

BOOK PAGE DATE QS SALE PRICE

PERMIT NO TYPE DATE AMOUNT

Appraiser TC3 TERLA-NONE
Appr Date 11/25/11
Use Code 0001 RURAL AG

AREA	FLAT	EFF%	E/AREA	ACT%	A/AREA	EA/AA	HEATED
DRAW	8475	1.00	8475	1.00	8475	8475	

NBHD 7400.00 L100 M100 B097

History Values
Tax Year Total Appraised Value

Report Name



1 of 156

OKLA. CO.#22 WORK FILE 2012 P5101OKL Value Transfer 7/27/12 12:50:4
 Page 1 Radiant Software

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	MESSAGE-
0000-01-16N-14W-1-001-00		26173	0	0	0	0	0	100.00
0000-01-16N-14W-1-002-00		20046	0	0	0	0	0	100.00
0000-01-16N-14W-2-001-00		21697	38515	14200	52715	0	0	100.00
0000-01-16N-14W-3-001-00		16434	0	0	0	0	0	100.00
0000-01-16N-14W-3-003-00		3251	0	0	0	0	0	100.00
0000-02-16N-14W-1-001-00		23697	0	0	0	0	0	100.00
0000-02-16N-14W-2-001-00		33209	0	467	467	0	0	100.00
0000-02-16N-14W-3-001-00		34137	0	246	246	0	0	100.00
0000-02-16N-14W-3-002-00		9240	52532	1862	54394	0	0	100.00
0000-02-16N-14W-3-003-00		760	39831	18072	57903	0	0	100.00
0000-02-16N-14W-4-001-00		15815	0	0	0	0	0	100.00
0000-03-16N-14W-1-001-00		22556	42860	11051	53911	0	0	100.00
0000-03-16N-14W-2-001-00		19063	0	0	0	0	0	100.00
0000-03-16N-14W-3-001-00		13863	0	0	0	0	0	100.00
0000-03-16N-14W-4-001-00		31758	0	0	0	0	0	100.00
0000-04-16N-14W-1-001-00		8939	0	0	0	0	0	100.00

Report Display / Print Facility

File

Report Name 1 001 2

OKLA. 22 100% HOLD FILE 2012 7/27/12 1:32:1
 P51010KL Value Transfer Radiant Software
 Page 1 VALIF/STYLE TABLE VERIFICATION

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	MESSAGE
0000-01-16N-14W-2-001-00		0	15000	42025	57025	0	100.00	OUERRIDE
0000-01-16N-14W-3-001-00		0	304243	75993	380236	0	100.00	
0000-03-16N-14W-1-001-00		0	42860	46523	89383	0	100.00	
RUN TOTALS		0	362103	28283014	526644	0		

3 PARCEL(S) TRANSFERRED.

0000-01-16N-14W-3-001-00

Page 1 of 2

Req By: OKTADV
EDSALL, EARL L. & JANET M.
LIVING TRUSTS
101 E. 11TH

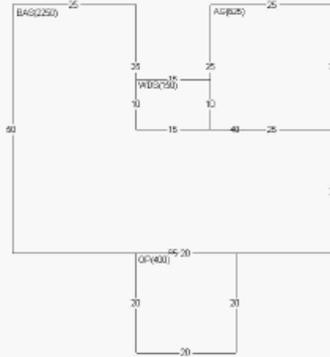
07/27/12 8:43:19 OKLA. CO.#22 WORK FILE 2012

WSW, W2SB4SW, SEC.
1-16-14 1019/492 1223/451&4
57

WATONGA OK 737720000

BLDG # 1
Stories/Style 1 One Story
Occupancy 1 Single Fami
Design 0002 CONTEMP
Quality 07 Class B- GO
Roof Type 04 MANSARD
Roof Material 9 WTL FD SM C
Exterior Wall-1 4 BRK VNR CLA
Exterior Wall-2
Foundation 2 "B" CONVNIN
Interior Fin 4 B GOOD
Floor Cover 4 "B" GOOD
No. Bedrooms 003
No. Baths 2.5
Total Rooms 007
Heating 3 HEAT PUMP "
Air Condition 3 HEAT PUMP
Fireplace #1 12 1 1st Msn C
Fireplace #2
Primary Garage 1 AttGar Fram
Primary Porch 1 Slab Class
Basement 1 FinBsm Clas
Actual Year Blt 2011
Year Remodeled 0000
Eff. Year Built 0000
Condition 4 GOOD
Normal Depr Tbl BG Class B GOO
Functional Obs. 0000000
Economic Obs. 0000000
Observed Depr. 0000000
Obsvd Depr Code
RENT 0000000
Cnty Adj. Fact. 000 CNTY ADJ. F

Site Address: 000000



Land Value 16,434
Misc Value 75,993
Bldg Value 304,243
Total Value 396,670
Value By CAMA

Effective Area 2,250
Points 0.0000
RCN 307,316
Pct Good 0.9900
Obsol/Observed 0.0000
Building Value 304,243
EFF. BLDG. VAL./SQF 135.22

BOOK	PAGE	DATE	QS	SALE PRICE
976	193	0693	U	34,000

PERMIT NO	TYPE	DATE	AMOUNT

Appraiser TC3 TEELA-NONE

Appr Date 11/25/11

Use Code 0001 RURAL AG

NBHD 7400.00 RURAL JT.7

L100 M100 H097

AREA	FLAT	EFF% E/AREA	ACT% A/AREA	EA/AA HEATED
HAS 2250	1.00	2250 1.00	2250 2250	2250
AG 625	1.00	625 1.00	625 625	
WDS 150	1.00	150 1.00	150 150	
OP 400	1.00	400 1.00	400 400	

History Values

Tax Year	Total Appraised Value
10	16,434
05	16,434
01	16,434

MISC BLDG CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYB DT PCT	ADJUSTMENT	VALUE
1 0 STG	Storage	25.00	20.00	500.00	8.11	2011 25 98.00	1.25	3,975
2 0 UTIL	Utility Bldg	60.00	45.00	2700.00	9.00	2011 30 98.00	1.00	23,814
3 0 BARN	Gen. Purpose Bar	50.00	40.00	2000.00	23.00	2011 30 98.00	1.00	45,080
4 0	FANCY DECK	15.00	10.00	150.00	21.25	2011 25 98.00	1.25	3,124

LAND LUSE DESC	ZONING	UNITS TP	PRICE	ADJUSTMENT	CODE/FACTOR	VALUE
1 PRB Prt lmyfn sd Hsu CR		27.00 AC	42.00 AG 5.90	.00	.00	6,691
2 NPC Nbsect-pratt comp CR		7.00 AC	31.00 AG 5.90	.00	.00	1,280
3 NOE Nbsect-pratt comp CR		45.00 AC	25.00 AG 5.90	.00	.00	6,638
4 PRB Prt lmyfn sd Hsu NP		3.00 AC	42.00 AG 3.35	.00	.00	422
5 NPC Nbsect-pratt comp NP		2.00 AC	31.00 AG 3.35	.00	.00	208
6 NOE Nbsect-pratt comp NP		10.00 AC	25.00 AG 3.35	.00	.00	838

AC 100.00

0000-01-16N-14W-3-001-00

Page 2 of 2

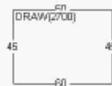
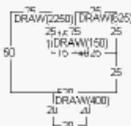
Req By: OKTADV
 EDGALL, EARL L. & JANET M.
 LIVING TRUSTS
 101 E. 11TH

07/27/12 8:43:19 OKLA. CO.#22 WORK FILE 2012

WATONGA OK 737720000
 Site Address: 000000

BLDG # 2
 Style 9999
 Design 0000
 Draw Only
 Ag. OutBuil

Land Value 0
 Misc Value 0
 Bldg Value 0
 Total Value 0
 Value By CAMA



Effective Area 0
 Points 0.0000
 RCN 0
 Pct Good 0.0000
 Obsol/Observed 1.0000
 Building Value 0
 EFF. BLDG. VAL./SQF 0.00

BOOK PAGE DATE QS SALE PRICE

PERMIT NO TYPE DATE AMOUNT

Appraiser TC3 TERLA-NONE
 Appr Date 11/25/11
 Use Code 0001 RURAL AG

AREA	FLAT	EFF% E/AREA	ACT% A/AREA	EA/AA HEATED
DRAW	8475	1.00	8475	1.00

NBHD 7400.00 L100 M100 B097

History Values
 Tax Year Total Appraised Value

LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	ADJUSTMENT	CODE/FACTOR	VALUE
7	PRB	Prt lmyfn sd Hsu	TM	2.00	AC	42.00	AG	1.88 .00 .00 .00	158
8	NPC	Nbsct-pratt comp	TM	1.00	AC	31.00	AG	1.88 .00 .00 .00	58
9	NOE	Nobscoott fn sd r	TM	3.00	AC	25.00	AG	1.88 .00 .00 .00	141

Report Display / Print Facility

THIS IS THE VALIF REPORT WHICH SHOWS THE VALUES TO BE TRANSFERRED TO AA FROM THE CAMA WORK FILE. THESE VALUES ARE IN A FILE CALLED KBMKT.VAL LOCATED IN THE H:> DRIVE. AA IMPORTS THE KBMKT.VAL AND EDITS IT FOR POSSIBLE ERRORS WHEN COMPARED TO THE AA DATA.

Report Name: H:P5101CRPT.RPT

OKLA. CO.#22 WORK FILE 2012 P5101OKL Value Transfer 8/03/12 8:59 Radiant Software

Page 1

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	MESSAGE
0000-01-16N-14W-1-001-00		26173	0	0	0	0	0	100.00
0000-01-16N-14W-1-002-00		20046	0	0	0	0	0	100.00
0000-01-16N-14W-2-001-00		21697	38515	14200	52715	0	0	100.00
0000-01-16N-14W-3-001-00		16434	0	0	0	0	0	100.00
0000-01-16N-14W-3-003-00		3251	0	0	0	0	0	100.00
0000-02-16N-14W-1-001-00		23697	0	0	0	0	0	100.00
0000-02-16N-14W-2-001-00		33209	0	467	467	0	0	100.00
0000-02-16N-14W-3-001-00		34137	0	246	246	0	0	100.00
0000-02-16N-14W-3-002-00		9240	52532	1862	54394	0	0	100.00
0000-02-16N-14W-3-003-00		760	39831	18072	57903	0	0	100.00
0000-02-16N-14W-4-001-00		15815	0	0	0	0	0	100.00
0000-03-16N-14W-1-001-00		22556	42860	10563	53423	0	0	100.00
0000-03-16N-14W-2-001-00		19063	0	0	0	0	0	100.00
0000-03-16N-14W-3-001-00		13863	0	0	0	0	0	100.00
0000-03-16N-14W-4-001-00		31758	0	0	0	0	0	100.00
0000-04-16N-14W-1-001-00		8939	0	0	0	0	0	100.00
0000-04-16N-14W-2-001-00	0000-04-16N-14W-2-001-00	31779	0	5901	5901	0	0	50.00
0000-04-16N-14W-2-001-00	0000-04-16N-14W-2-001-01	31779	0	5901	5901	0	0	50.00
0000-04-16N-14W-4-001-00		27477	49833	15998	65831	0	0	100.00
0000-05-16N-14W-1-001-00		17877	160338	4033	164371	0	0	100.00
0000-05-16N-14W-1-002-00		9500	173148	14453	187601	0	0	100.00
0000-05-16N-14W-2-001-00		13583	0	6338	6338	0	0	100.00
0000-05-16N-14W-3-001-00		60494	0	1124	1124	0	0	100.00
0000-05-16N-14W-3-002-00		100000	0	0	0	0	0	100.00
0000-06-16N-14W-1-001-00		0	0	0	0	0	0	100.00
0000-06-16N-14W-2-001-00		71395	33518	28966	62484	0	0	100.00
0000-06-16N-14W-4-001-00		28476	0	0	0	0	0	100.00
0000-07-16N-14W-1-001-00		35437	275316	44297	319613	0	0	100.00
0000-07-16N-14W-2-001-00		33349	0	10642	10642	0	0	100.00
0000-07-16N-14W-3-001-00		27636	0	0	0	0	0	100.00
0000-07-16N-14W-4-001-00		0	0	0	0	0	0	100.00
0000-08-16N-14W-1-001-00		82011	0	0	0	0	0	100.00
0000-08-16N-14W-3-001-00		50649	0	0	0	0	0	100.00

OUERRIDE

Report Display / Print Facility

File

NOTICE THIS THE VALIF REPORT FOR THE CAMA HOLD FILE. IT SHOW THE VALUES FOR THE MIMKT.VAL LOCATED IN THE H:> DRIVE TO BE IMPORTED INTO THE AA SYSTEM. THESE VALUES GO INTO THE AA SYSTEM AT 100%. THE 5% CAP IS NOT APPLIED TO THESE VALUES WHEN IMPORTED TO AA. WHAT YOU SEE IS WHAT IS GOING TO BE PLACED IN THE AA SYSTEM.

Report Name: H:P5101FRPT.RPT

8/02/12 2:57:27
Radiant Software

OKLA. 22 100% HOLD FILE 2012
P5101OKL Value Transfer
VALIF/STYLE TABLE VERIFICATION

Page 1

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	--MESSAGE--
0000-01-16N-14W-2-001-00		0	15000	42025	57025	0	100.00	OVERRIDE
0000-01-16N-14W-3-001-00		0	304243	75993	380236	0	100.00	
0000-03-16N-14W-1-001-00		0	0	46523	46523	0	100.00	OVERRIDE
RUN TOTALS		0	319243	28282526	483784	0		

3 PARCEL(S) TRANSFERRED.

Property Data OKLA. CO.#22 WORK FILE 2012

File Menu Functions Help

New Save Back Forward Next PCopy Edit

Radiant Software

Search Parcel Number Situs Address Owner Name Alternate Id

Parcel Number
0000-03-16N-14W-1-001-00

OWNER ID
0040260.00

Name And Mailing Address

First	Last

Last, First or Company and Address

SMITH, MICHAEL DON

RT. 2 BOX 26

Situs Address

Number	Unit	Dr	Street Name	Md

City Zip

City: OAKWOOD State: OK Zip: 736589506 Country:

Property Details

Use Code	0001	RURAL AG			
Appraiser	JL	Insp/Appr Date	09	15	2010
Value By	1	CAMA			
Neighborhood	7000.00	RURAL #10			
Subd/Condo No	4	I-10			

Record Count

LEG: 2 LND: 11 BDG: 1 DRAW: 1 AREA: 1 MISC: 6 HIST: 3 ADM: 1

Future Year Rcd Exists Next Record in Search Sequence

0000-03-16N-14W-1-001-00

Page 2 of 2

Req By: OKTADV
SMITH, MICHAEL DON
RT. 2 BOX 26

07/26/12 9:45:49 OKLA. CO.#22 WORK FILE 2012

OAKWOOD
Site Address: 000000

OK 736589506

LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	-----	ADJUSTMENT	CODE/FACTOR	-----	VALUE	
7	NOE	Nobscott fn sd r	NP	12.00	AC	25.00	AG	3.35	.00	.00	.00	1,005
8	PS	Pratt fn sdy lm	TM	9.00	AC	53.00	AG	1.88	.00	.00	.00	897
9	MPC	Miles fn sdy lm	TM	10.00	AC	42.00	AG	1.88	.00	.00	.00	790
10	NOE	Nobscott fn sd r	TM	11.00	AC	25.00	AG	1.88	.00	.00	.00	517
11	2	Rural Res	R1	1.00	AC	1000.00		.00	.00	.00	.00	1,000

0000-03-16N-14W-1-001-00

Page 2 of 2

Req By: OKTADV
SMITH, MICHAEL DON
RT. 2 BOX 26

08/02/12 1:04:11 OKLA. CO.#22 WORK FILE 2012

OAKWOOD
Site Address: 000000

OK 736589506

LAND	LUSE	DESC	ZONING	UNITS	TP	PRICE	-----	ADJUSTMENT	CODE/FACTOR	-----	VALUE	
7	NOE	Nobcocc ft sd r	NP	12.00	AC	25.00	AG	3.35	.00	.00	.00	1,005
8	PS	Pratt ft sdy lm	TM	9.00	AC	53.00	AG	1.88	.00	.00	.00	897
9	MFC	Miles ft sdy lm	TM	10.00	AC	42.00	AG	1.88	.00	.00	.00	790
10	NOE	Nobcocc ft sd r	TM	11.00	AC	25.00	AG	1.88	.00	.00	.00	517
11	2	Rural Res	R1	1.00	AC	1000.00		.00	.00	.00	.00	1,000

Building OKLA. CO.#22 WORK FILE 2012

File Menu Functions Help

Save Back Forward Next Edit Sketch

Radiant Software

Parcel Number No. SMITH, MICHAEL DON

Stories/Style	1	One Story	1.00	Neighborhood:	0.97
Occupancy	1	Single Family		Effective Area:	1,820
Design	0001	TRADITIONAL	1.00	Heated Area:	1,820
Quality	04	Class C- FAIR	0.85	Effective Rate:	65.42
Roof Type	02	HIP		Building New:	119,056
Roof Material	1	COMP SHG CLS C		Normal Depr. %:	0.6400
Exterior Wall-1	1	PLY/HBD CLS C	47.36	Obsolescence:	0.0000
Exterior Wall-2				Percent Cond:	0.3600
Foundation	2	"C" CONUNTNL		Building Value:	42,860
Interior Fin	3	C AVERAGE			
Floor Cover	3	"C" AVERAGE			
No. Bedrooms	000				
No. Baths					
Total Rooms	000				
Heating	7	SPACE CLASS C	0.74		
Air Condition	4	WINDOW UNIT "C"			
Fireplace #1					
Fireplace #2					
Primary Garage					
Primary Porch	2	Rsd Slab Cls C	8.75		
Basement					
Actual Year Blt	1940				
Year Remodeled	0000				
Eff. Year Built	0000				
Condition	3	AVERAGE	1.00		
Normal Depr Tbl	CA	Class C AUG			
Functional Obs.	000000				
Economic Obs.	000000				
Observed Depr.	000000				
Obsvd Depr Code					
RENT	000000				
Cnty Adj. Fact.	000	CNTY ADJ. FACT.	1.68		

Misc Data OKLA. CO.#22 WORK FILE 2012

File Menu Functions Help

New Back Forward Next

Radiant Software

Parcel Number

0000-03-16N-14W-1-001-00 SMITH, MICHAEL DON

Depr. Depr.

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Pct.	Value
001	1 WDS	Wood Decks	40.00	4.77	0000		36.00	69
002	1 POLE	Barn Pole	396.00	3.37	0000		20.00	227
003	1 STG	Storage	140.00	6.49	0000		30.00	273
004	1 LEANTO	Lean To	252.00	2.93	0000		30.00	188
005	1 STL BIN	STEEL BIN 3	1.00	3000.00	0000		50.00	1500
006	1 UTIL	Utility Bld	1200.00	9.00	2003		95.00	8721

6 Total Misc Records

Total Misc Value: 10,978

Misc Data OKLA. CO.#22 WORK FILE 2012

File Menu Functions Help

New Back Forward Next

Radiant Software

Parcel Number

0000-03-16N-14W-1-001-00 SMITH, MICHAEL DON

Depr. Depr.

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Pct.	Value
001	1 WDS	Wood Decks	40.00	4.77	0000		36.00	69
003	1 STG	Storage	140.00	6.49	0000		30.00	273
005	1 STL BIN	STEEL BIN 3	1.00	3000.00	0000		50.00	1500
006	1 UTIL	Utility Bld	1200.00	9.00	2003		95.00	8721

4 Total Misc Records **Total Misc Value: 10,563**

0000-03-16N-14W-1-001-00

Page 1 of 1

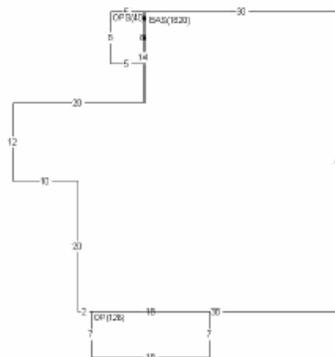
Req By: OKTADV
SMITH, MICHAEL DON
RT. 2 BOX 26

07/26/12 11:18:48 OKLA. 22 100% HOLD FILE 2012

BLDG # 1
Stories/Style 1
Occupancy 1
Design 0001
Quality 04
Roof Type 02
Roof Material 1
Exterior Wall-1 1
Exterior Wall-2
Foundation 2
Interior Fin 3
Floor Cover 3
No. Bedrooms 000
No. Baths
Total Rooms 000
Heating 7
Air Condition 4
Fireplace #1
Fireplace #2
Primary Garage
Primary Porch 2
Basement
Actual Year Blt 1940
Year Remodeled 0000
Eff. Year Built 0000
Condition 3
Normal Depr Tbl CA
Functional Obs. 000000
Economic Obs. 000000
Obsvrd Depr. 000000
Obsvd Depr Code
RENT 000000
Cnty Adj. Fact. 000

One Story
Single Faml
TRADITIONAL
Class C- PA
HIP
COMP SHG CL
PLY/HBD CLS
"C" CONVNTN
C AVERAGE
"C" AVERAGE
SPACE CLASS
WINDOW UNIT
Rsd Slab Cl
AVERAGE
Class C AVG

OAKWOOD OK 736589506
Site Address: 000000



Land Value 0
Misc Value 0
Bldg Value 42,860
Total Value 42,860
Value By CAMA

Effective Area 1,820
Points 0.0000
RCN 119,056
Pct Good 0.3600
Obsol/Observed 0.0000
Building Value 42,860
EFP. BLDG. VAL./SQF 23.55

BOOK	PAGE	DATE	QS	SALE PRICE
PERMIT NO	TYPE	DATE	AMOUNT	

Appraiser JL J. LOUTHAN-OWNER
Appr Date 09/15/10
Use Code 0001 RURAL AG
NBHD 7000.00 RURAL #10
L100 M100 B097

AREA	FLAT	EFP%	E/AREA	ACT%	A/AREA	EA/AA	HEATED
BAS	1820	1.00	1820	1.00	1820	1820	1820
OP	126	1.00	126	1.00	126	126	126
CNTY ADJ. F OPS	40	1.00	40	1.00	40	40	40

History Values
Tax Year Total Appraised Value
10 62,080
05 53,592
01 38,131

Property Data OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

New Save Back Forward Next PCopy Edit

Search Parcel Number Situs Address Owner Name Alternate Id

Parcel Number: 0000-03-16N-14W-1-001-00

OWNER ID: 0040260.00

Name And Mailing Address

First Last

Last, First or Company and Address

SMITH, MICHAEL DON

RT. 2 BOX 26

Situs Address

Number	Unit	Dr	Street Name	Md

City Zip

City: OAKWOOD State: OK Zip: 736589506 Country:

Property Details

Use Code	0001	RURAL AG
Appraiser	JL	Insp/Appr Date: 12 15 2012
Value By	1	CAMA
Neighborhood	7000.00	RURAL #10
Subd/Condo No	4	I-10

Record Count

BDG: 2 DRAW: 2 AREA: 2 MISC: 4

Expired Override Exists Next Record in Search Sequence

Building OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

Save Back Forward Next Edit Sketch

Radiant Software

Parcel Number: 0000-03-16N-14W-1-001-00 No. 1 SMITH, MICHAEL DON

Stories/Style	1	One Story	1.00	Neighborhood:	0.97
Occupancy	1	Single Family		Effective Area:	1,820
Design	0001	TRADITIONAL	1.00	Heated Area:	1,820
Quality	04	Class C- FAIR	0.85	Effective Rate:	65.42
Roof Type	02	HIP		Building New:	119,056
Roof Material	1	COMP SHG CLS C		Normal Depr. %:	0.6400
Exterior Wall-1	1	PLY/HBD CLS C	47.36	Obsolescence:	0.0000
Exterior Wall-2				Percent Cond:	0.3600
Foundation	2	"C" CONUNTNL		Building Value:	42,860
Interior Fin	3	C AVERAGE			
Floor Cover	3	"C" AVERAGE			
No. Bedrooms	000				
No. Baths					
Total Rooms	000				
Heating	7	SPACE CLASS C	0.74		
Air Condition	4	WINDOW UNIT "C"			
Fireplace #1					
Fireplace #2					
Primary Garage					
Primary Porch	2	Rsd Slab Cls C	8.75		
Basement					
Actual Year Blt	1940				
Year Remodeled	0000				
Eff. Year Built	0000				
Condition	3	AVERAGE	1.00		
Normal Depr Tbl	CA	Class C AVG			
Functional Obs.	000000				
Economic Obs.	000000				
Observed Depr.	000000				
Obsvd Depr Code					
RENT	000000				
Cnty Adj. Fact.	000	CNTY ADJ. FACT.	1.68		

Misc Data OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

New Back Forward Next

Radiant Software

Parcel Number

0000-03-16N-14W-1-001-00 SMITH, MICHAEL DON

Depr. Depr.

Line	Bldg Code	Desc.	Units	Unit Pr.	Year	Table	Pct.	Value
002	0 BARN	Gen. Purpos	2000.00	15.00	2011	30	98.00	29400
004	0 LEANTO	Lean To	600.00	5.50	2011	20	97.00	3201
007	0 DGSMC	Det Gar Msn	625.00	18.62	2011	35	99.00	11522
008	0	3 RING STEE	1.00	3000.00	0000		80.00	2400

4 Total Misc Records **Total Misc Value: 46,523**

Misc Data OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

New Save Back Forward Next Edit

Radiant Software

Parcel Number: 0000-03-16N-14W-1-001-00

No. 2 SMITH, MICHAEL DON

Miscellaneous

Building Number: []

Use Code: BARN Desc: Gen. Purpose Barn

Grade: AVG Average

Length: 50.00 Width: 40.00

Units: 2,000.00 Unit Price: 15.00

Year Built: 2011

Depr Table: 30 30-year Life PCT. DEPR 98.00

Notes: REPLACED POLE BURN 2011

Nbhd Adj.: 1.00

Value New:	PCT. DEPR	Value:
30000	98.00	29400

Misc Data OKLA. 22 100% HOLD FILE 2012

File Menu Functions Help

New Save Back Forward Next Edit

Radiant Software

Parcel Number: 0000-03-16N-14W-1-001-00

No. 4 SMITH, MICHAEL DON

Miscellaneous

Building Number: []

Use Code: LEANTO Desc: Lean To

Grade: AVG Average

Length: 30.00 Width: 20.00

Units: 600.00 Unit Price: 5.50

Year Built: 2011

Depr Table: 20 20-year Life PCT. DEPR 97.00

Notes: REPLACE L-2 BURNED 2011

Nbhd Adj.: 1.00

Value New:	PCT. DEPR	Value:
3300	97.00	3201

Override OKLA, 22 100% HOLD FILE 2012
File Menu Functions Help

New Save Back Forward Next Edit

Parcel Number
0000-03-16N-14W-1-001-00

Override

Password	<input type="text"/>
Override Date	<input type="text" value="01"/> <input type="text" value="01"/> <input type="text" value="2012"/>
Override Delete Date	<input type="text" value="05"/> <input type="text" value="15"/> <input type="text" value="2012"/>
Override Type	<input type="text" value="NI"/> NEW IMP.
Land Override	<input type="text" value="0"/>
Misc Override	<input type="text" value="46523"/>
Bldg Override	<input type="text" value="0"/>
Mbl Hm Override	<input type="text" value="0"/>
Total Override	46523
Override Notes	<input type="text" value="2 MISC BURNED & REPLACED"/>

[Next Record](#)

0000-03-16N-14W-1-001-00

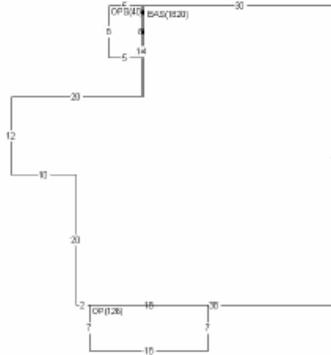
Page 1 of 1

Req By: OKTADV
SMITH, MICHAEL DON
RT. 2 BOX 26

08/02/12 1:22:00 OKLA. 22 100% HOLD FILE 2012

BLDG # 1
Stories/Style 1 One Story
Occupancy 1 Single Fam1
Design 0001 TRADITIONAL
Quality 04 Class C- FA
Roof Type 02 HIP
Roof Material 1 COMP SHG CL
Exterior Wall-1 1 PLY/HBD CLS
Exterior Wall-2
Foundation 2 "C" CONVNIN
Interior Fin 3 C AVERAGE
Floor Cover 3 "C" AVERAGE
No. Bedrooms 000
No. Baths
Total Rooms 000
Heating 7 SPACE CLASS
Air Condition 4 WINDOW UNIT
Fireplace #1
Fireplace #2
Primary Garage
Primary Porch 2 Rsd Slab Cl
Basement
Actual Year Blt 1940
Year Remodeled 0000
Eff. Year Built 0000
Condition 3
Normal Depr Tbl CA
Functional Obs. 000000
Economic Obs. 000000
Observed Depr. 000000
Obsvd Depr Code
RENT 000000
Cnty Adj. Fact. 000

OAKWOOD OK 736589506
Site Address: 000000



Land Value 0
Misc Value 46,523
Bldg Value 0
Total Value 46,523
Value By Override

Effective Area 1,820
Points 0.0000
RCN 119,056
Pct Good 0.3600
Obsol/Observed 0.0000
Building Value 42,860
EFF. BLDG. VAL./SQF 23.55

BOOK PAGE DATE QS SALE PRICE

PERMIT NO TYPE DATE AMOUNT

Appraiser JL J. LOUTHAN-OWNER
Appr Date 12/15/11
Use Code 0001 RURAL AG
NBHD 7000.00 RURAL #10
L100 M100 B097

AREA	FLAT	EFF%	E/AREA	ACT%	A/AREA	EA/AA	HEATED
HAS	1820	1.00	1820	1.00	1820	1820	1820
OP	126	1.00	126	1.00	126	126	126
CNTY ADJ. F OPS	40	1.00	40	1.00	40	40	40

History Values

Tax Year	Total Appraised Value
10	62,080
05	53,592
01	38,131

MISC	BLDG CODE	DESC	LENGTH	WIDTH	UNITS	ADJ PRICE	EYB DT	PCT	ADJUSTMENT	VALUE
2	0	BARN	50.00	40.00	2000.00	15.00	2011 30	98.00	1.00	29,400
4	0	LEANTO	30.00	20.00	600.00	5.50	2011 20	97.00	1.00	3,201
7	0	DGSMC	25.00	25.00	625.00	18.62	2011 35	99.00	1.00	11,522
8	0	3 RING STEEL BIN	.00	.00	1.00	3000.00	2011	80.00	1.00	2,400

0000-03-16N-14W-1-001-00

Page 2 of 2

Req By: OKTADV
SMITH, MICHAEL DON
RT. 2 BOX 26

07/27/12 9:54:56 OKLA. CO.#22 WORK FILE 2012

MISC BLDG CODE		DESC	Site Address: OAKWOOD		OK 736589506					VALUE	
7	0	DGSMC	Det Gar Menry Cl	LENGTH	WIDTH	UNITS	ADJ PRICE	EYB DT	PCT	ADJUSTMENT	11,522
8	0		3 RING STEEL BIN	.00	.00	1.00	3000.00	00	80.00	1.00	2,400
LAND USE		DESC	ZONING	UNITS	TP	PRICE	-----	ADJUSTMENT	CODE/FACTOR	-----	VALUE
7	NOE	Nobecott fn sd r	NP	12.00	AC	25.00	AG 3.35	.00		.00	1,005
8	PS	Pratt fn sdy lm	TM	9.00	AC	53.00	AG 1.88	.00		.00	897
9	MFC	Miles fn sdy lm	TM	10.00	AC	42.00	AG 1.88	.00		.00	790
10	NOE	Nobecott fn sd r	TM	11.00	AC	25.00	AG 1.88	.00		.00	517
11	2	Rural Res	R1	1.00	AC	1000.00	.00	.00		.00	1,000

Report Display / Print Facility

File

NOTICE THIS THE VALIF REPORT FOR THE CAMA HOLD FILE. IT SHOW THE VALUES FOR THE MIMKT.VAL LOCATED IN THE H:> DRIVE TO BE IMPORTED INTO THE AA SYSTEM. THESE VALUES GO INTO THE AA SYSTEM AT 100%. THE 5% CAP IS NOT APPLIED TO THESE VALUES WHEN IMPORTED TO AA. WHAT YOU SEE IS WHAT IS GOING TO BE PLACED IN THE AA SYSTEM.

Report Name: H:P5101FRPT.RPT

8/02/12 2:57:27
Radiant Software

OKLA. 22 100% HOLD FILE 2012
P5101OKL Value Transfer
VALIF/STYLE TABLE VERIFICATION

Page 1

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	--MESSAGE--
0000-01-16N-14W-2-001-00		0	15000	42025	57025	0	100.00	OVERRIDE
0000-01-16N-14W-3-001-00		0	304243	75993	380236	0	100.00	
0000-03-16N-14W-1-001-00		0	0	46523	46523	0	100.00	OVERRIDE
RUN TOTALS		0	319243	28282526	483784	0		

3 PARCEL(S) TRANSFERRED.

Report Display / Print Facility

File

THIS IS THE VALIF REPORT WHICH SHOWS THE VALUES TO BE TRANSFERRED TO AA FROM THE CAMA WORK FILE. THESE VALUES ARE IN A FILE CALLED KBMKT.VAL LOCATED IN THE H:> DRIVE. AA IMPORTS THE KBMKT.VAL AND EDITS IT FOR POSSIBLE ERRORS WHEN COMPARED TO THE AA DATA.

Report Name: H:P5101CRPT.RPT

8/03/12 8:59
Radiant Software

OKLA. CO.#22 WORK FILE 2012 P5101OKL Value Transfer

Page 1

SELECTION BY: ALL PARCELS

APLUS PARCEL NUMBER	UNDIVIDED INTEREST ID	-LAND VALUE-	BLDG VALUE-	MISC VALUE-	IMPR VALUE-	MH VALUE-	UDINT%	MESSAGE
0000-01-16N-14W-1-001-00		26173	0	0	0	0	0	100.00
0000-01-16N-14W-1-002-00		20046	0	0	0	0	0	100.00
0000-01-16N-14W-2-001-00		21697	38515	14200	52715	0	0	100.00
0000-01-16N-14W-3-001-00		16434	0	0	0	0	0	100.00
0000-01-16N-14W-3-003-00		3251	0	0	0	0	0	100.00
0000-02-16N-14W-1-001-00		23697	0	0	0	0	0	100.00
0000-02-16N-14W-2-001-00		33209	0	467	467	0	0	100.00
0000-02-16N-14W-3-001-00		34137	0	246	246	0	0	100.00
0000-02-16N-14W-3-002-00		9240	52532	1862	54394	0	0	100.00
0000-02-16N-14W-3-003-00		760	39831	18072	57903	0	0	100.00
0000-02-16N-14W-4-001-00		15815	0	0	0	0	0	100.00
0000-03-16N-14W-1-001-00		22556	42860	10563	53423	0	0	100.00
0000-03-16N-14W-2-001-00		19063	0	0	0	0	0	100.00
0000-03-16N-14W-3-001-00		13863	0	0	0	0	0	100.00
0000-03-16N-14W-4-001-00		31758	0	0	0	0	0	100.00
0000-04-16N-14W-1-001-00		8939	0	0	0	0	0	100.00
0000-04-16N-14W-2-001-00	0000-04-16N-14W-2-001-00	31779	0	5901	5901	0	0	50.00
0000-04-16N-14W-2-001-00	0000-04-16N-14W-2-001-01	31779	0	5901	5901	0	0	50.00
0000-04-16N-14W-4-001-00		27477	49833	15998	65831	0	0	100.00
0000-05-16N-14W-1-001-00		17877	160338	4033	164371	0	0	100.00
0000-05-16N-14W-1-002-00		9500	173148	14453	187601	0	0	100.00
0000-05-16N-14W-2-001-00		13583	0	6338	6338	0	0	100.00
0000-05-16N-14W-3-001-00		60494	0	1124	1124	0	0	100.00
0000-05-16N-14W-3-002-00		100000	0	0	0	0	0	100.00
0000-06-16N-14W-1-001-00		0	0	0	0	0	0	100.00
0000-06-16N-14W-2-001-00		71395	33518	28966	62484	0	0	100.00
0000-06-16N-14W-4-001-00		28476	0	0	0	0	0	100.00
0000-07-16N-14W-1-001-00		35437	275316	44297	319613	0	0	100.00
0000-07-16N-14W-2-001-00		33349	0	10642	10642	0	0	100.00
0000-07-16N-14W-3-001-00		27636	0	0	0	0	0	100.00
0000-07-16N-14W-4-001-00		0	0	0	0	0	0	100.00
0000-08-16N-14W-1-001-00		82011	0	0	0	0	0	100.00
0000-08-16N-14W-3-001-00		50649	0	0	0	0	0	100.00

OUERRIDE

THE BUILDING SCREEN

THE BUILDING SCREEN

There are four types of building screens, dependent on the Style Code entered for the drawing. Residential properties bring up the SETAB screen, Mobile Homes use the SEMOB screen, Commercial properties the SECOM screen, and Agricultural properties the SEAGR screen. All are setup to use the same format, with different table names and field descriptions as needed for each type of building. To explain the format and meanings of the various fields, the SETAB table (for residential properties) will be used.

File Menu Functions Help	
	
Refresh	Delete
Code	Data Description
SETAB	Structural Element Table
Key Format	Data Format
999	XXXXXXXXXXXXXXXXXXXXX X X X X XXXXXX XXX X XX XXX

A	B	C	D	E	F	G	H	I	J	K
001	STYLE	Stories/Style	R	C	M	L	XXXXX	C	R	
002	OCC	Occupancy	R	C			9	C		
003	BUSE	Design	R	C	M	L	9999	C	R	
004	QLTY	Quality	R	C	M	A	99	C	R	
005	RFSTR	Roof Type	R	C			99	C		
006	RFCVR	Roof Material	R	C	A	L	XX	CS	R	04
007	EXW	Exterior Wall-1	R	C	A	L	XX	CSA	R	04
008	EXW	Exterior Wall-2	R	C	A	L	XX	CSA		04
009	FND	Foundation	R	C	A	L	X	C	R	04
010	INTR	Interior Fin	R	C	A	L	X	C	R	04
011	FLR	Floor Cover	R	C	A	L	X	C	R	04
012		No. Bedrooms	R	U			999			
013		No. Baths	R	U			XXX			
014		Total Rooms	R	U			999			
015	HTG	Heating	R	C	A	L	X	C	R	04
016	AC	Air Condition	R	C	A	L	X	C		04
017	FPL	Fireplace #1	R	C	A	N	XX	C		04
018	FPL	Fireplace #2	R	C	A	N	XX	C		04
019	GAR	Primary Garage	R	C	A	G	XX	C	A	04
020	PORCH	Primary Porch	R	C	A	P	XX	C	A	04
021	BSMT	Basement	R	C	A	B	X	C	A	04
022	AYB	Actual Year Blt	D	U			9999		R	
023		Year Remodeled	D	U			9999			

024	EYB	Eff. Year Built	D	V		9999		
025	COND	Condition	R	C	M	A	9	C
026	DEPRT	Normal Depr Tbl	G	C		XX		C R
027		Functional Obs.	D	V	S	U	999999	
028		Economic Obs.	D	V	S	U	999999	
029		Observed Depr.	D	V	A	U	999999	
030	OBSCC	Obsvd Depr Code	G	C		XX		C
031		RENT		R	U		999999	
032	0-200	Cnty Adj. Fact.	R	C	M	A	999	C
033		END						

Column A displays the line numbers and order of appearance on the Building Screen and Property Record Card.

Column B lists the tables that contain the code choices and values for the fields. If the table column is blank such as for line 12, the field is free form and is not dependent upon a table.

Column C is the field description that appears on the Building Screen and on the Property Record Card.

Column D relates to replacement value (R), depreciation (D), or depreciation technique (G = percent good).

Column E determines whether the field requires a code from a table (C) or is a user determined value (V).

Column F indicates if any value related to that field is added (A), subtracted (S) or multiplied (M).

Column G indicates which areas of the structure are to be affected by the entry in the field. A for all areas, such as quality, L for living areas only, such as heat, G for garage areas only, P for porch areas only, and B for basement areas only. These letters are assigned in the area table.

Column H determines field type (alpha or numeric) and width.

Column I has three possibilities. C indicates a field with a value related to a code in a table. S displays if the value is related to style. A refers to actual area for the value to affect. (There could also be E for effective area, G for gross area and H for heated area.)

Column J lists the required fields.

Column K shows which line a field is linked to. For example, roof material values may vary as it relates to line 04 (quality).

The Style Table

The STYLE Table lists the types of structures that can be drawn. Should a new type of building be required, it would be added here.

Code	Data Description
STYLE	Building Style Table
Key Format	Data Format
XXXXX XXXXX 99999999	XXXXXXXXXXXXXXXX 99999999X XXX

A	B	C	D	E
1	99999999	One Story	00000100	TAB
1100	99999999	Apt/Hi-Rise	00000100	COM
1115	99999999	Hotel	00000100	COM
1120	99999999	Home for Elderly	00000100	COM
1130	99999999	Health Club	00000100	COM
1135	99999999	Country Club	00000100	COM
1140	99999999	Mortuary	00000100	COM
1145	99999999	Group Home	00000100	COM
1200	99999999	Motel	00000100	COM
1205	99999999	Apt 1-3 Story	00000100	COM
1210	99999999	Senior Citzn Apt	00000100	COM
1225	99999999	Row House	00000100	COM
1300	99999999	Grocery Str/Mkt	00000100	COM
1305	99999999	Convenience Str	00000100	COM

Column A is the building style.

Column B can be used as an area limit. All 9's denotes no area limit.

Column C is the building description.

Column D is a modifier that can change all buildings of that style and size.

Column E denotes which building table to use.

The HELP Screen for this field is the STYLR Table.

The Occupancy Table

The OCC table denotes the use of the residential property, single family or multiple family. There are no adjustments currently attached to this table, it is information only.

Code	Data Description
OCC	Occupancy
Key Format	Data Format
0	XXXXXXXXXXXXXXXXXX
1	Single Family
2	Multi Family

The HELP Screen for this field is the OCC Table.

The Design Table

Code	Data Description
BUSE	Building Use Code Table
Key Format	Data Format
9999	XXXXXXXXXXXXXXXX 99999999X XX 999 XXXX

A	B	C	D	E	F
0001	TRADITIONAL	00000100	00	010	TAB
0002	CONTEMP	00000100	00	010	TAB
0003	EARTH SHELTER	00000100	00	010	TAB
0004	A-FRAME	00000100	00	010	TAB
0005	LOG	00000100	00	010	TAB
0006	METAL HOME	00000100	00	010	TAB
0007	Singlewide MH	00000100	00	010	MOB
0008	Multi-wide MH	00000100	00	010	MOB
0013	Stores, Commercl	00000100	00	020	COM
0014	Gar, Ind, Loft	00000100	00	020	COM
0015	Office, Pub, Schl	00000100	00	020	COM

Column A represents the class of the building. Residential is 1 thru 6. Commercial designs are noted by the first two digits of the style. All retail buildings are in the 1300's, and all offices are 1500's

Column B is the description of the class of building.

Column C a factor that could be used to change all buildings of a certain type.

Column D

Column E is the lower limit of depreciation for the class of buildings.

Column F denotes which neighborhood adjustment factor to use.

The HELP Screen for this field is the BUSE Table.

The Quality Table

Code	Data Description
QLTY	13 Class Table
Key Format	Data Format
99	XXXXXXXXXXXXXXXX 99999999X

A	B	C
01	Class D- LOW	00000080
02	Class D LOW	00000100
03	Class D+ LOW	00000115
04	Class C- FAIR	00000085
05	Class C FAIR	00000100
06	Class C+ FAIR	00000118
07	Class B- GOOD	00000085
08	Class B GOOD	00000100
09	Class B+ GOOD	00000116
10	Class A- EXC	00000085
11	Class A EXC	00000100
12	Class A+ EXC	00000120

Column A is the quality from the field card.

Column B is the description of the quality.

Column C is the adjustment to be made for a plus or minus house. For example, a C- house is priced at 85% of a class C and a C+ house is priced at 118% of a class C house.

The HELP Screen for this field is the QLTYH Table.

The Roof Structure Table

Code	Data Description
RFSTR	Roof Structure
Key Format	Data Format
99	XXXXXXXXXXXXXXXXXX
01	GABLE
02	HIP
03	GAMBREL
04	MANSARD
05	FLAT
06	SHED

This table shows the roof type as it corresponds to the choices on the field card. Currently there are no adjustments associated with this field. This is an information only field.

The HELP Screen for this field is the RFSTR Table.

The Roof Cover Table

This is an intermediate table. On the SETAB table, the roofing material line showed it referencing line 4, Quality (See The Building Screen). Any adjustment made here will be added to or subtracted from the base cost. The actual cost will be based on the roof material, quality, and style.

Code	Data Description
RFCVR	Roof Cover
Key Format	Data Format
XX	XXXXXX

A	B	C	D
1	1	01	RFCVD
1	1	02	RFCVD
1	1	03	RFCVD
1	1	04	RFCUC
1	1	05	RFCUC
1	1	06	RFCUC
1	1	07	RFCUC
1	1	08	RFCUB
1	1	09	RFCUB
1	1	10	RFCUB
1	1	11	RFCUB
1	1	12	RFCUB
4	2	01	RFCVA
4	2	02	RFCVA
4	2	03	RFCVA
4	2	04	RFCVA
4	2	05	RFCVA
4	2	06	RFCVA
4	2	07	RFCVA
4	2	08	RFCVA
4	2	09	RFCVA
4	2	10	RFCVA
4	2	11	RFCVA
4	2	12	RFCVA

Column A is the roof material.

Column B is the house style- one story, one and one-half story, two story or split level.

Column C is the quality of the house.

Column D is the table it will use get the cost of the roof material.

Code		Data Description	
RFCVC		Roof Cover "C"	
Key Format		Data Format	
XX	XXXXX 99999999	XXXXXXXXXXXXXXXXXX	99999999X

A	B	C	D	E
2	1	99999999	ROLL COMP CLS C	00000057-
2	2	99999999	ROLL COMP CLS C	00000043-
2	3	99999999	ROLL COMP CLS C	00000032-
2	4	99999999	ROLL COMP CLS C	00000042-
3	1	99999999	WOOD CLASS C	00000107
3	2	99999999	WOOD CLASS C	00000082
3	3	99999999	WOOD CLASS C	00000057
3	4	99999999	WOOD CLASS C	00000078
4	1	99999999	SHAKE CLASS C	00000126
4	2	99999999	SHAKE CLASS C	00000097
4	3	99999999	SHAKE CLASS C	00000068
4	4	99999999	SHAKE CLASS C	00000093

Column A is the type of roof material.

Column B is the style of dwelling.

Column C is the upper limit of size to for the price in column E. This table could be modified to use one price for up to 5000 sq ft and another price for anything larger.

Column D is the description of the roof material.

Column E is the price per sq ft.

This example only shows roof material for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the RFCVH Table.

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The Exterior Wall Table

The exterior wall material is the basis for the square foot cost of the house. If Exterior wall 1 and 2 are both used, it will use ½ of each cost. This is an intermediate table. On the SETAB table, the exterior wall 1 & 2 line showed it referencing line 4, Quality (See The Building Screen). The actual price will be based on the exterior wall material, quality, and style.

Code		Data-Description	
EXW		Exterior Wall Table	
Key-Format		Data-Format	
XX		XXXXX	

A	B	C	D
1	1	01	EXWD
1	1	02	EXWD
1	1	03	EXWD
1	1	04	EXWC
1	1	05	EXWC
1	1	06	EXWC
1	1	07	EXWB
1	1	08	EXWB
1	1	09	EXWB
1	1	10	EXWA
1	1	11	EXWA
1	1	12	EXWA
4	3	01	EXWD
4	3	02	EXWD
4	3	03	EXWD
4	3	04	EXWC
4	3	05	EXWC
4	3	06	EXWC
4	3	07	EXWB
4	3	08	EXWB
4	3	09	EXWB
4	3	10	EXWA
4	3	11	EXWA
4	3	12	EXWA

Column A is the exterior wall material.

Column B is the house style- one story, one and one-half story, two story, or split level.

Column C is the quality of the house.

Column D is the table it will use get the value of the exterior wall material.

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Code		Data Description	
EXWC		Exterior Wall 'C' Table	
Key Format		Data Format	
XX	XXXXX 00000000	XXXXXXXXXXXXXXXXXX	00000000X

A	B	C	D	E
4	1	00000600	BRK UNR CLASS C	00005821
4	1	00000800	BRK UNR CLASS C	00005578
4	1	00001000	BRK UNR CLASS C	00005397
4	1	00001100	BRK UNR CLASS C	00005322
4	1	00001200	BRK UNR CLASS C	00005253
4	1	00001300	BRK UNR CLASS C	00005191
4	1	00001400	BRK UNR CLASS C	00005136
4	1	00001500	BRK UNR CLASS C	00005084
4	1	00001600	BRK UNR CLASS C	00005035
4	1	00001700	BRK UNR CLASS C	00004989
4	1	00001800	BRK UNR CLASS C	00004947
4	1	00001900	BRK UNR CLASS C	00004908
4	1	00002000	BRK UNR CLASS C	00004872
4	1	00002200	BRK UNR CLASS C	00004802
4	1	00002400	BRK UNR CLASS C	00004742
4	1	00002600	BRK UNR CLASS C	00004686
4	1	00002800	BRK UNR CLASS C	00004635
4	1	00003000	BRK UNR CLASS C	00004588
4	1	00003200	BRK UNR CLASS C	00004545
4	1	00003400	BRK UNR CLASS C	00004504
4	1	99999999	BRK UNR CLASS C	00004504

Column A is the exterior wall material.

Column B is the dwelling style (One Story, etc.)

Column C is the sq ft of the dwelling. Up to 600 sq ft the cost used is \$58.21. from 3200 to 3400 sq ft the cost is \$45.45, and above 3400 sq ft the cost tops out at \$45.04.

This example only shows exterior wall material for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the EXWH Table.

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The Foundation Table

This is an intermediate table. On the SETAB table, the foundation line showed it referencing line 4, Quality (See The Building Screen). Any adjustment made here will be added to or subtracted from the base cost. The actual cost will be based on the foundation type and quality.

Code		Data Description
FND		Foundation Table
Key Format		Data Format
X		XXXXX
A	B	C
1	01	FNDD
1	02	FNDD
1	03	FNDD
1	04	FNDC
1	05	FNDC
1	06	FNDC
1	07	FNDB
1	08	FNDB
1	09	FNDB
1	10	FNDA
1	11	FNDA
1	12	FNDA

Column A is the foundation type.

Column B is the quality of the house.

Column C is the table it will use get the cost of the foundation.

Code		Data Description
FNDC		Foundation Table "C"
Key Format		Data Format
X		XXXXXXXXXXXXXXXX 99999999X
A	B	C
1	"C" SLAB	00000183-
2	"C" CONUNTNL	00000000

Column A is the foundation type.
 Column B is the foundation description.
 Column C is the cost adjustment per square foot.

This example only shows foundation for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the FNDH Table.

The Interior Table

This is an intermediate table. On the SETAB table, the interior finish line showed it referencing line 4, Quality (See: The Building Screen). Any adjustment made here will be added to or subtracted from the base cost. The actual cost will be based on the quality of the structure.

Code	Data Description
INTR	Interior Finish
Key Format	Data Format
N	XXXXX

A	B	C
1	01	INTRD
1	02	INTRD
1	03	INTRD
1	04	INTRC
1	05	INTRC
1	06	INTRC
1	07	INTRB
1	08	INTRB
1	09	INTRB
1	10	INTRA
1	11	INTRA
1	12	INTRA
2	01	INTRD
2	02	INTRD
2	03	INTRD
2	04	INTRC
2	05	INTRC
2	06	INTRC
2	07	INTRB
2	08	INTRB
2	09	INTRB
2	10	INTRA
2	11	INTRA

Column A is the interior quality.

Column B is the quality of the house.

Column C is the table it will use to get the cost of the interior finish.

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Code	Data Description
INTRC	Interior Finish "C"
Key-Format	Data-Format
X	XXXXXXXXXXXXXXXXXX 00000000X

A	B	C
1	C LOW	00000211-
2	C FAIR	00000103-
3	C AVERAGE	00000000
4	C GOOD	00000161
5	C EXCELLENT	00000327

Column A is the interior type.
 Column B is the interior description.
 Column C is the cost adjustment per square foot.

This example only shows interior finish adjustments for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the INTRH Table.

The Floor Cover Table

This is an intermediate table. On the SETAB table, the floor cover line showed it referencing line 4, Quality (See: The Building Screen). Any adjustment made here will be added to or subtracted from the base cost. The actual cost will be based on the quality of the structure.

Code	Data Description
FLR	Flooring Finish
Key Format	Data Format
X	XXXXX

A	B	C
1	01	FLRD
1	02	FLRD
1	03	FLRD
1	04	FLRC
1	05	FLRC
1	06	FLRC
1	07	FLRB
1	08	FLRB
1	09	FLRB
1	10	FLRA
1	11	FLRA
1	12	FLRA
2	01	FLRD
2	02	FLRD
2	03	FLRD
2	04	FLRC
2	05	FLRC
2	06	FLRC
2	07	FLRB
2	08	FLRB
2	09	FLRB

Column A is the floor covering quality.

Column B is the quality of the house.

Column C is the table it will use to get the cost of the floor covering.

Code	Data Description
FLRC	Flooring Finish "C"
Key Format	Data Format
X	XXXXXXXXXXXXXXXXXXXX 99999999X

A	B	C
1	"C" LOW	0000050-
2	"C" FAIR	0000027-
3	"C" AVERAGE	00000000
4	"C" GOOD	00000103
5	"C" EXCELLENT	00000138

Column A is the floor covering type.
Column B is the floor covering description.
Column C is the cost adjustment per square foot.

This example only shows floor cover adjustments for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the FLRH Table.

The Heating Table

This is an intermediate table. On the SETAB table, the heating line showed it referencing line 4, Quality (See: The Building Screen). Any adjustment made here will be added to or subtracted from the base cost. The actual cost will be based on the quality of the structure.

Code		Data Description
HTG		Heating Type
Key Format		Data Format
XXXXX		XXXXX
A	B	C
1	01	HTGD
1	02	HTGD
1	03	HTGD
1	04	HTGC
1	05	HTGC
1	06	HTGC
1	07	HTGB
1	08	HTGB
1	09	HTGB
1	10	HTGA
1	11	HTGA
1	12	HTGA
2	01	HTGD
2	02	HTGD
2	03	HTGD
2	04	HTGC
2	05	HTGC
2	06	HTGC
2	07	HTGB
2	08	HTGB
2	09	HTGB
2	10	HTGA
2	11	HTGA

Column A is the heating type.

Column B is the quality of the house.

Column C is the table it will use to get the cost of the heating.

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Code	Data Description	
HTGC	Heating Type "C"	
Key Format	Data Format	
X	XXXXXXXXXXXXXXXXXX 09999999X	
A	B	C
1	FORCED AIR "C"	00000134
2	ZONED F/A "C"	00000178
3	HEAT PUMP "C"	00000258
4	STEAM CLASS C	00000000
5	FL/WL FURN "C"	00000000
6	ELEC. RAD. "C"	00000007
7	SPACE CLASS C	00000071
8	NONE	00000141

Column A is the heating type.
 Column B is the heating description.
 Column C is cost adjustment per square foot.

This example only shows heating type adjustments for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the HTGH Table.

The Air Conditioning Table

This is an intermediate table. On the SETAB table, the foundation line showed it referencing line 4, Quality (See The Building Screen). Any adjustment made here will be added to or subtracted from the base cost. The actual cost will be based on the quality of the structure.

Code		Data Description
AC		Air Conditioning
Key Format		Data Format
X	XXXXX	XXXXX
A	B	C
	01	ACD
	02	ACD
	03	ACD
	04	ACC
	05	ACC
	06	ACC
	07	ACB
	08	ACB
	09	ACB
	10	ACA
	11	ACA
	12	ACA
1	01	ACD
1	02	ACD
1	03	ACD
1	04	ACC
1	05	ACC
1	06	ACC
1	07	ACB
1	08	ACB
1	09	ACB
1	10	ACA
1	11	ACA

Column A is the air conditioning type.

Column B is the quality of the house.

Column C is the table it will use to get the cost of the air conditioning.

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Code	Data Description
ACC	Air Conditioning "C"
Key Format	Data Format
8	XXXXXXXXXXXXXXXX 99999999X

A	B	C
1	FORCED AIR "C"	00000089
2	ZONE F/A "C"	00000089
3	HEAT PUMP "C"	00000000
4	WINDOW UNIT "C"	00000000
5	NONE	00000161

Column A is the air conditioning type.

Column B is the air conditioning description.

Column C is the cost adjustment per square foot.

This example only shows air conditioning adjustments for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the ACH Table.

The Fireplace Table

This is an intermediate table. On the SETAB table, the fireplace line showed it referencing line 4, Quality (See The Building Screen). Any adjustment made here will be added to the base cost. The actual cost will be based on the fireplace type, quality, and style.

Code		Data Description
FPL		13 Fireplace Table
Key Format		Data Format
XX		XXXXXX

A	B	C
11	05	FPLC
11	06	FPLC
11	07	FPLB
11	08	FPLB
11	09	FPLB
11	10	FPLA
11	11	FPLA
11	12	FPLA
12	01	FPLD
12	02	FPLD
12	03	FPLD
12	04	FPLC
12	05	FPLC

Column A contains two characters. The first character is the number of fireplaces, the second is the type of fireplace.

Column B is the quality of the house.

Column C is the table it will use get the cost of the fireplace.

Code	Data Description
FPLC	13 Fireplace Table "C"
Key Format	Data Format
NN	NNNNNNNNNNNNNNNNNNNN 99999999N

A	B	C
11	1 1st Frm Cls C	00183372
12	1 1st Msn Cls C	00234171
13	1 2st Frm Cls C	00224879
14	1 2st Msn Cls C	00286209
15	1 1st Stv Cls C	00117705
16	1 2st Stv Cls C	00140007
21	2 1st Frm Cls C	00366744
22	2 1st Msn Cls C	00468962
23	2 2st Frm Cls C	00449138
24	2 2st Msn Cls C	00573038
25	2 1st Stv Cls C	00235410
26	2 2st Stv Cls C	00280634

Column A contains two characters. The first character is the number of fireplaces, the second is the type of fireplace.

Column B is the fireplace description.

Column C is the cost of the fireplace in dollars and cents.

This example only shows fireplaces for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the FPLA Table.

The Garage Table

This is an intermediate table. On the SETAB table, the garage line showed it referencing line 4, Quality (See The Building Screen). The actual cost will be based on the garage type and quality.

Code		Data Description
GAR		Garage Table
Key Format		Data Format
XX		XXXXX

A	B	C
1	01	GARD
1	02	GARD
1	03	GARD
1	04	GARC
1	05	GARC
1	06	GARC
1	07	GARB
1	08	GARB
1	09	GARB
1	10	GARA
1	11	GARA
1	12	GARA
10	01	GARD
10	02	GARD
10	03	GARD

Column A is the type of garage.

Column B is the quality of the house.

Column C is the table it will use to get the square foot cost of the primary garage.

Code	Data Description
GARC	Garage Table "C"
Key Format	Data Format
XX	XXXXXXXXXXXXXXXX 00000000X

A	B	C	D
1	00000200	AttGar Frame"C"	00001985
1	00000300	AttGar Frame"C"	00001759
1	00000400	AttGar Frame"C"	00001535
1	00000500	AttGar Frame"C"	00001436
1	00000600	AttGar Frame"C"	00001336
1	00000700	AttGar Frame"C"	00001285
1	00000800	AttGar Frame"C"	00001234
1	99999999	AttGar Frame"C"	00001234
10	00000200	DetGar METAL"C"	00001759
10	00000300	DetGar METAL"C"	00001671
10	00000400	DetGar METAL"C"	00001588

Column A is the type of garage.

Column B is the size increments for square foot pricing.

Column C is the garage description.

Column D is the square foot cost of the primary garage in dollars and cents.

This example only shows garages for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the GARH Table.

The Porch Table

This is an intermediate table. On the SETAB table, the porch line showed it referencing line 4, Quality (See The Building Screen). The actual cost will be based on the porch type and quality.

Code	Data Description
PORCH	Porch Table
Key Format	Data Format
XX	XXXXX

A	B	C
3	01	PRCHD
3	02	PRCHD
3	03	PRCHD
3	04	PRCHC
3	05	PRCHC
3	06	PRCHC
3	07	PRCHB
3	08	PRCHB
3	09	PRCHB
3	10	PRCHA
3	11	PRCHA
3	12	PRCHA
4	01	PRCHD
4	02	PRCHD
4	03	PRCHD

Column A is the type of porch.

Column B is the quality of the house.

Column C is the table it will use to get the square foot cost of the primary porch.

Code	Data-Description
PRCHC	Porch Table "C"
Key Format	Data-Format
XX	XXXXXXXXXXXXXXXXXXXX 99999999X

A	B	C	D
1	00000600	Slab Class C	00000339
1	00000700	Slab Class C	00000327
1	99999999	Slab Class C	00000327
2	00000025	Rsd Slab Cls C	00001284
2	00000050	Rsd Slab Cls C	00001056
2	00000075	Rsd Slab Cls C	00000958
2	00000100	Rsd Slab Cls C	00000860
2	00000150	Rsd Slab Cls C	00000812
2	00000200	Rsd Slab Cls C	00000764
2	00000250	Rsd Slab Cls C	00000717

- Column A is the type of porch.
- Column B is the size increments for square foot pricing.
- Column C is the porch description.
- Column D is the square foot cost of the porch in dollars and cents.

This example only shows porches for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the PRCHH Table.

The Basement Table

This is an intermediate table. On the SETAB table, the basement line showed it referencing line 4, Quality (See The Building Screen). The actual cost will be based on the basement type and quality.

Code	Data Description
BSMT	Basement Table
Key Format	Data Format
X	XXXXX

A	B	C
1	01	BSMTD
1	02	BSMTD
1	03	BSMTD
1	04	BSMTC
1	05	BSMTC
1	06	BSMTC
1	07	BSMTB
1	08	BSMTB
1	09	BSMTB
1	10	BSMTA
1	11	BSMTA
1	12	BSMTA
2	01	BSMTD
2	02	BSMTD

Column A is the type of basement.

Column B is the quality of the house.

Column C is the table it will use to get the square foot cost of the basement.

Code	Data Description
BSMTC	Basement "C" Table
Key Format	Data Format
X 00000000	XXXXXXXXXXXXXXXXXX 00000000X

A	B	C	D
1	00002000	FinBsm Class C	00001235
1	99999999	FinBsm Class C	00001235
2	00000200	UfnBsm Class C	00002007
2	00000400	UfnBsm Class C	00001445
2	00000600	UfnBsm Class C	00001297
2	00000800	UfnBsm Class C	00001154
2	00001000	UfnBsm Class C	00001084
2	00001200	UfnBsm Class C	00001015
2	00001400	UfnBsm Class C	00000975
2	00001600	UfnBsm Class C	00000938
2	00001800	UfnBsm Class C	00000909
2	00002000	UfnBsm Class C	00000882

Column A is the type of basement.

Column B is the size increments for square foot pricing.

Column C is the basement description.

Column D is the square foot cost of the basement in dollars and cents.

This example only shows basements for class C houses. There are similar tables for A, B, and D.

The HELP Screen for this field is the BSMTH Table.

The Year Built

The year built is used to determine the age of the structure for depreciation purposes. The Actual Year Built is a required, four digit numeric field. The Year remodeled field is a four digit field and is not a required field. The Effective Year Built is an optional four digit field. If the effective age entered, it is used for age calculations. The age of the structure for depreciation purposes is calculated by subtracting the effective age if present, or the actual age from the appraisal year found in the SYSYR table.

Code	Data Description
SYSYR	System Years Table
Key Format	Data Format
99	XXXXXXXXXXXXXXXXXXXXXXXXXXXX 9999
01	Appraisal Value Year 2008
02	Appraisal Display Year 2008
03	Sale Extract From MM/YY 0105
04	Sale Extract To MM/YY 1208
05	ASSESSMENT/SALE RATIO 1000
06	ASSESSMENT YEAR 2008

The HELP Table for the Actual Year Built field is the AYBH Table.

The HELP Table for the Effective Year Built field is the EYBH Table.

The Condition Table

The Condition Table is currently a single digit, information only field.

Code	Data Description
COND	1-4 Condition
Key Format	Data Format
X	XXXXXXXXXXXXXXXXX 99999999X

A	B	C
0	N/A	00000100
1	POOR	00000100
2	FAIR	00000100
3	AVERAGE	00000100
4	GOOD	00000100
5	EXCELLENT	00000100

Column A is the numeric entry for condition on the building screen.

Column B is the description of the condition.

Column C is the area to assign a percentage adjustment for the condition. The condition is currently built into the depreciation table (see The Depreciation Table).

The HELP Screen for this field is the COND Table.

The Depreciation Table

The Depreciation Table consists of two digits. The first is the letter quality of the structure, and the second is the letter of the condition. This table calculates percent good. The correct depreciation table is DPR plus the class plus the condition. Example: DPR + C + A = DPRCA. These depreciation tables bottom out at 50 or 60 years depending on the quality.

Code	Data Description
DPRCA	Class C Average Percent Good Table
Key Format	Data Format
000	00000

A	B
000	10000
001	09900
002	09900
003	09800
004	09700
005	09600
006	09500
007	09400
008	09300
009	09200
010	09100
011	09000
012	08900
013	08800

Column A is the structure age.
 Column B is the percent good.

This example only shows the depreciation table for class C, average houses. There are similar tables for A, B, and D and poor, fair average good and excellent condition houses.

The HELP Screen for this field is the RDPRH Table.

Other Depreciation Fields

Three other depreciation fields are on the building screen. These are Functional Obsolescence, Economic Obsolescence, and Observed Depreciation. The functional and economic fields are percent bad and are subtracted from the percent good from the depreciation table. The observed depreciation is added to the percent good from the table. If observed condition is used at all, it should not be used with any other depreciation table, and an OC entered in the depreciation table field.

The HELP Screen for the Functional Obsolescence field is the FOBSH Table.

The HELP Screen for the Economic Obsolescence field is the EOBSH Table.

The HELP Screen for the Observed Obsolescence field is the OBSCH Table.

The 0-200 Table

The 0-200 table can be used to set a county wide adjustment factor. The county wide adjustment factor is used to bring the state wide cost tables in line with local costs. Any adjustment factor can be attached to any figure, so the 000 line is most used for houses. If a county is using more than one figure in this field, that should be corrected.

Code	Data Description
0-200	0-200 Cnty. Adj. Factor Table
Key Format	Data Format
XXX	XXXXXXXXXXXXXXXXX 00000000X

A	B	C
000	CNTY ADJ. FACT.	00000115
001	001%	00000001
002	002%	00000002
003	003%	00000003
194	194%	00000194
195	195%	00000195
196	196%	00000196
197	197%	00000197
198	198%	00000198
199	199%	00000199
200	200%	00000200
777	CNTY ADJ. COM	00000100
999	CNTY ADJ. MOB	00000100

- Column A is the field entry.
- Column B is the description.
- Column C is the adjustment that will be made.

The HELP Screen for this field is the 0-200 Table.

Mapping Session

Ag Land Use Mapping

Presented by Troy Frazier, CMS, OTC

Some slides are taken from the CLGT Assessor Training Accreditation Program (Unit VII). The land use pictures are also from CLGT.

DEFINITION OF AGRICULTURAL LAND USE CATEGORIES

Four agricultural use categories have been defined by the State Equalization Board and the Ad Valorem division, Oklahoma Tax Commission (OTC). The four subclassifications of agricultural real property are identified as Cropland, Improved Pasture, Native Pasture and Timber. Each is defined as follows:

Cropland: Land actually cultivated or was cultivated during the immediately preceding calendar year for the production of agricultural commodities, to include fruit and nut orchards, commonly referred to as farming, according to its actual use. Cultivated land which is idled and placed in a conservation reserve program and upon which an annual payment is received will continue to be classed as cropland. (Wheat, corn, peanuts, cotton, alfalfa, etc.)

Improved Pasture: Land currently used and maintained for the production of improved grasses. (Bermuda, Fescue, Plains Bluestem, etc.)

Native Pasture: Land currently used for the production of non-improved grasses. (the Old World (native) Bluestems, Buffalo, Indian, Switch, etc.)

Timber / Waste: All other lands in this state which are not classified as cropland, improved pasture, and native pasture.

Cropland



Image Credit: ATAP, CLGT

Improved Pasture



Image Credit: ATAP, CLGT

Native Pasture



Image Credit: ATAP, CLGT

Native Pasture



Image Credit: ATAP, CLGT

Timber / Waste



Image Credit: ATAP, CLGT

Timber / Waste

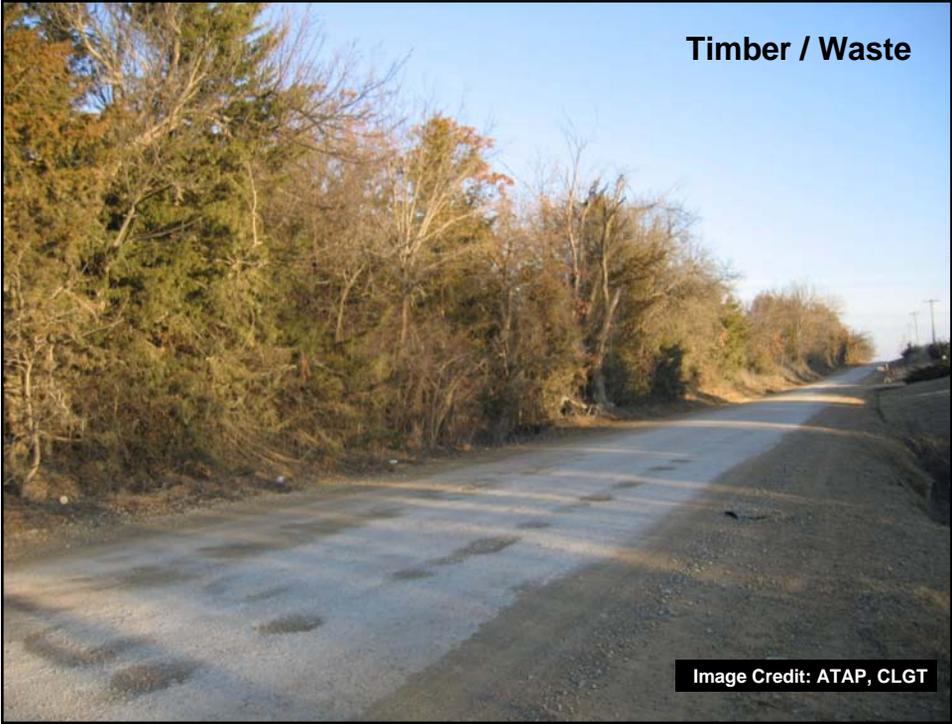


Image Credit: ATAP, CLGT

IDENTIFICATION OF AGRICULTURAL LAND USE

Determination of whether a parcel is in cropland, improved pasture, native pasture or timberland can be done by:

On site inspection, Questionnaire to owner, or Questionnaire to renter

It can be difficult to determine the exact amount of land in cropland, improved pasture, native pasture or timber-wasteland by on-site inspection. The County Assessor would have to question the renter or owner. An alternative to questioning the renter or owner is inspecting maps and aerial photographs. Maps and aerial photographs on agricultural land use are maintained by the *Natural Resources Conservation Service (NRCS), USDA*. Such maps are available in most county NRCS offices. Aerials flown by the *Farm Services Agency (FSA), USDA* and provided to the counties by the *Ad Valorem Division* can also be used to indicate land use. NRCS does not normally measure the area unless the owner is participating in one of their programs. An on-site inspection is necessary to confirm information taken from the photos. A comparison of the aerial photograph with the soil map of the section will more easily identify the use by soil type.

Aerial photographs give a good indication of (a) the agricultural use(s) and (b) the amount of acreage in each agricultural use. It is good practice to first inspect the aerial photographs and then follow up with a visit to the property. The aerial photograph is also an important tool in locating and identifying improvements or structures situated on the land.

1995 USGS/State of Oklahoma "Leaf off" Aerial Photo (approximately the same set as the 1991-1993 mylars)



2003 NRCS/FSA/County Assessor "Leaf on" Aerial Photo



2004 FSA "Leaf on" Aerial Photo



2005 FSA "Leaf on" Aerial Photo



2006 FSA "Leaf on" Aerial Photo



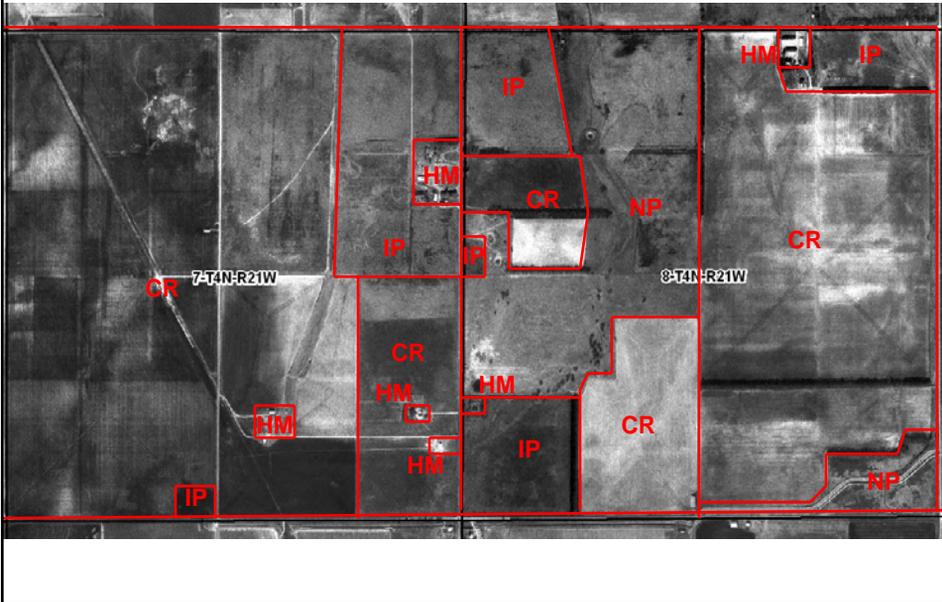
2008 FSA "Leaf on" Aerial Photo



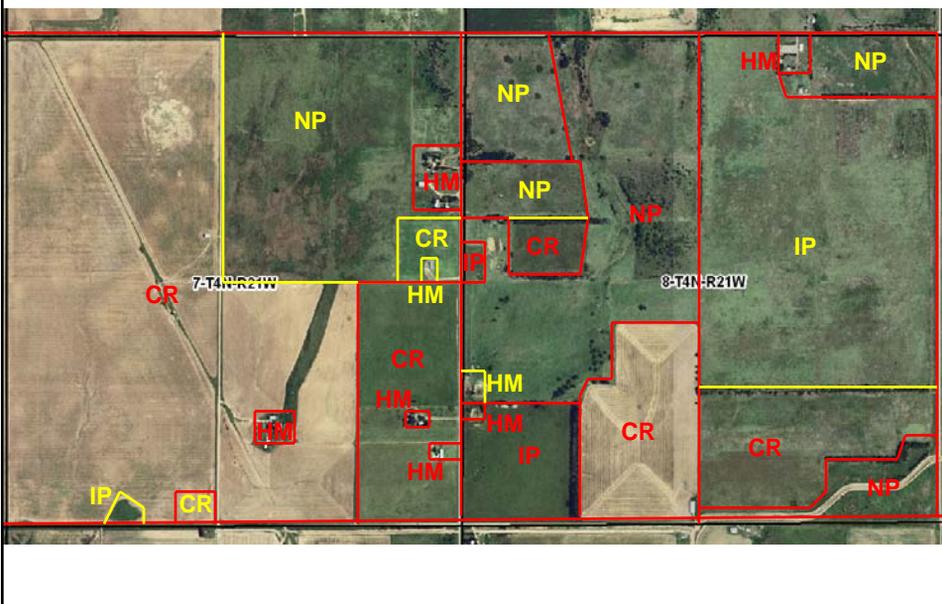
2010 FSA "Leaf on" Aerial Photo



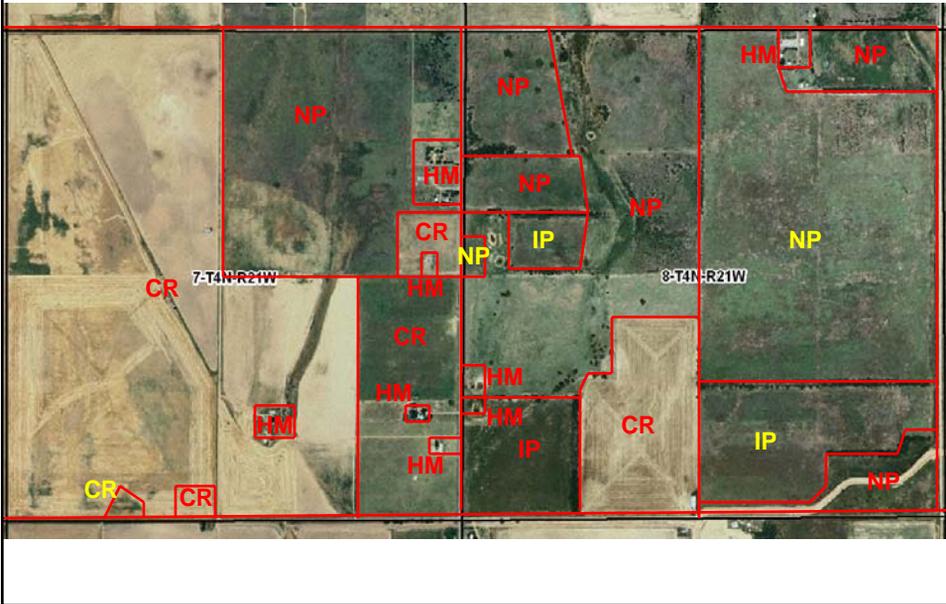
1995 USGS/State of Oklahoma "Leaf off" Aerial Photo
(approximately the same set as the 1991-1993 mylars)



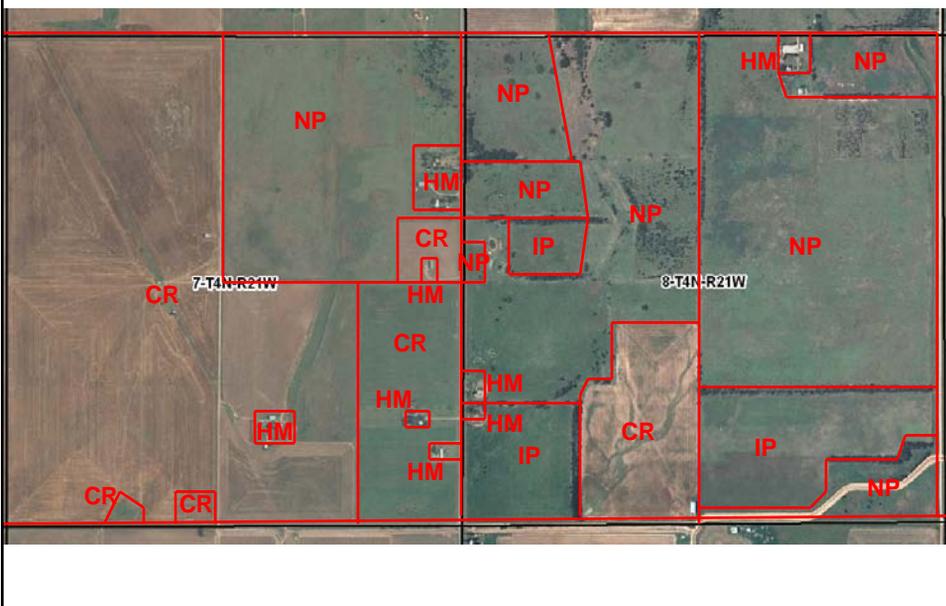
2003 NRCS/FSA/County Assessor "Leaf on" Aerial Photo



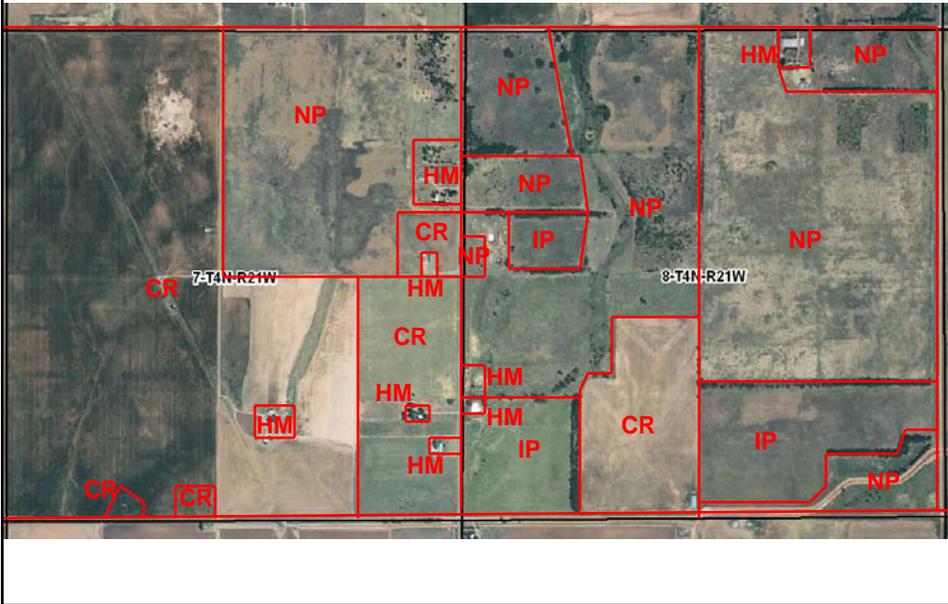
2004 FSA "Leaf on" Aerial Photo



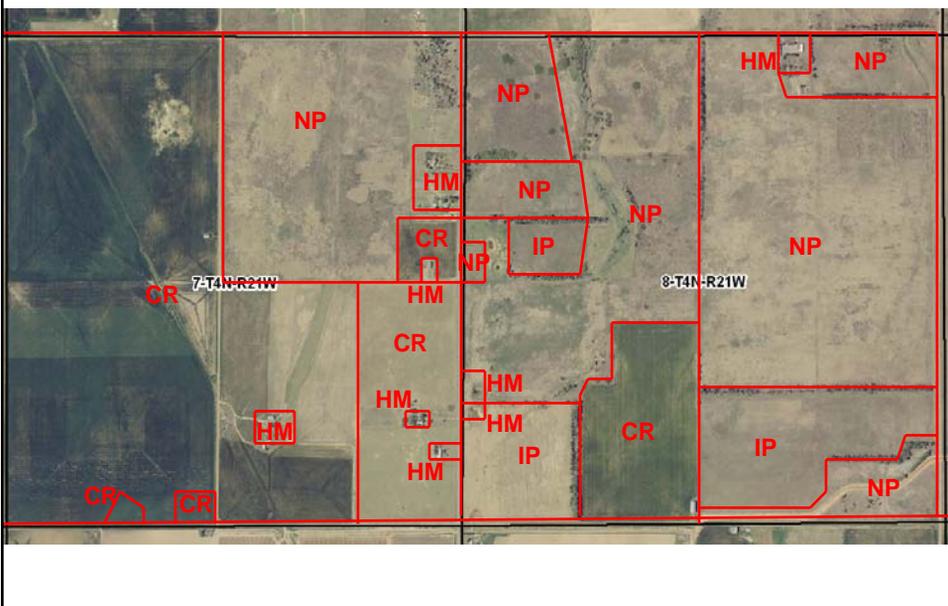
2005 FSA "Leaf on" Aerial Photo



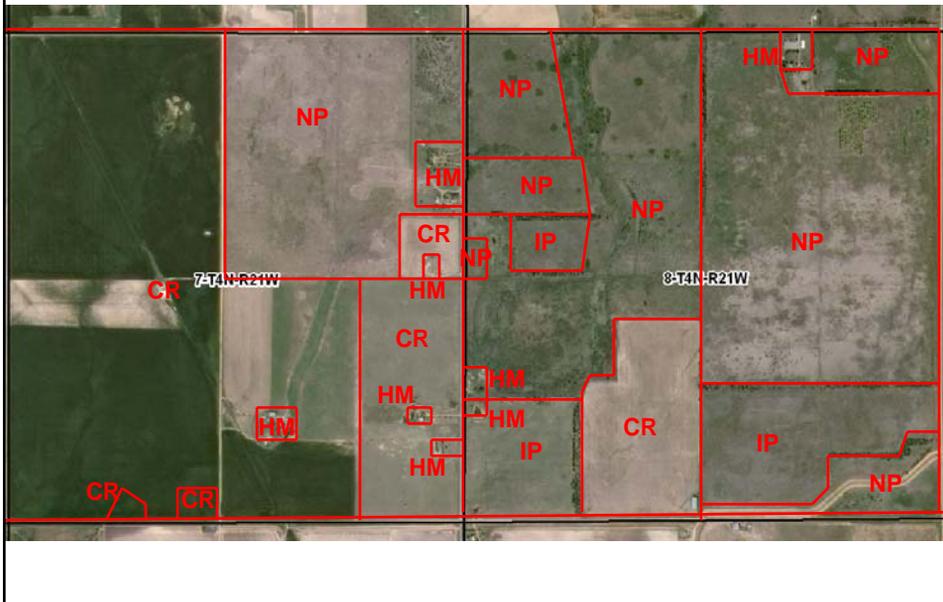
2006 FSA "Leaf on" Aerial Photo



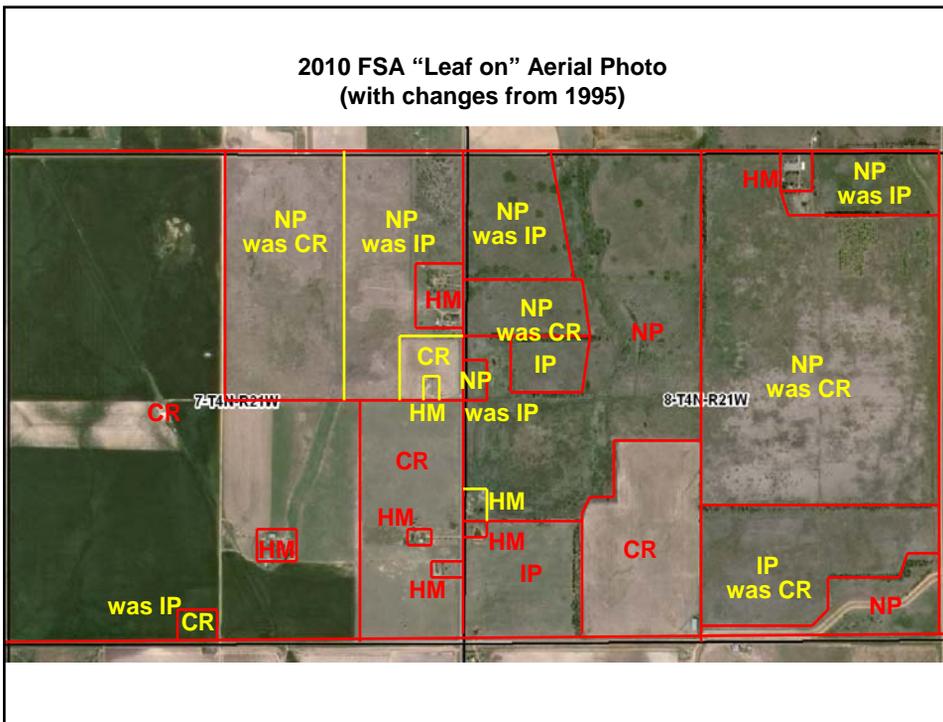
2008 FSA "Leaf on" Aerial Photo



2010 FSA "Leaf on" Aerial Photo



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



1995 Aerial Photography



0 330 660 1,320 1,980 2,640 Feet



2003 Aerial Photography



24-T7S-R12E

0 330 660 1,320 1,980 2,640 Feet



2004 Aerial Photography



0 330 660 1,320 1,980 2,640 Feet



2005 Aerial Photography



0 330 660 1,320 1,980 2,640 Feet



2006 Aerial Photography



24-T7S-R12E

0 330 660 1,320 1,980 2,640 Feet



2008 Aerial Photography



24-T7S-R12E

0 330 660 1,320 1,980 2,640 Feet



2010 Aerial Photography



0 330 660 1,320 1,980 2,640 Feet



Mapping Session

The seal of the State of Oklahoma is visible in the background, featuring a central figure holding a scale and a sword, surrounded by stars and the text "GREAT SEAL OF THE STATE OF OKLAHOMA" and "1907".

Assessor Mapping Overview

Presented by Troy Frazier, CMS, OTC

Title 11 Article 21. Cities and Towns

§21-109. Taxation of Annexed Property

- A. Tracts of land in excess of forty (40) acres which are annexed to a municipality and used for industrial or commercial purposes shall not be subject to ad valorem taxes at the municipal rate. Tracts of annexed land in excess of five (5) acres which are used by persons engaged in farming or ranching, and all farm animals and livestock, and all agricultural implements and machinery and household goods located on the land, shall not be subject to municipal taxes unless the municipality furnishes services to these tracts as are ordinarily furnished to municipal residents. Tracts of land with an area of width no greater than three hundred twenty-six (326) feet at the widest point which are annexed to a municipality shall not be subject to municipal taxes, unless such tracts are annexed pursuant to paragraph 2 of subsection A of Section 21-103 of this title. No land which is used for agricultural purposes may be taken within the limits of a town and taxed at a greater rate than land which is adjacent to but outside the town limits.
- B. On any annexation after July 1, 1998, the revenue and taxation ordinances of any municipality and the licensing and regulatory authority of any municipality shall not apply or extend to any military installation located on federal property which has been annexed in part or in whole by a municipality.

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.

Title 19

Creation and Modification of Counties

§36. Change in Watercourse Bounding Counties as not Changing Taxable Situs of Property

After the first day of January, 1963, where any county is bounded by the middle of the channel of any stream or watercourse, any change of such channel, whether by accretion, reliction, or avulsion, shall not bring about a change in the taxable situs of the property, and for all county and state purposes the boundary line will remain as originally shown on the tax rolls. Provided, that, as to such property which may have become subject to litigation as a result of being carried on the tax rolls of two or more counties prior to the enactment of this section, or shall subsequently become subject to litigation as a result of being carried on the tax rolls of two or more counties without either being prior in point of time, such dispute shall be resolved by final decree of the court.

Title 28

Fees of County Officers, Jurors, and Witnesses - County Assessor Fees

§60. Uniform Flat Fees for Furnishing Records Available for Copying

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 60

Acquisition of Property

§335. Riparian Accretions

Where from natural causes land forms by imperceptible degrees upon the bank of a river or stream, navigable or not navigable, either by accumulation of material or by the recession of the stream, such land belongs to the owner of the bank, subject to any existing right of way over the bank.

Title 60
Acquisition of Property

§336. Removals in Mass May be Reclaimed

If a river or stream carries away, by sudden violence, a considerable and distinguishable part of a bank, and bears it to the opposite bank, or to another part of the same bank, the owner of the part carried away may reclaim it within a year after the owner of the land to which it has been united takes possession thereof.

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.

Title 68

Article 28. Ad Valorem Taxes

§2817. Listing and Assessment of Taxable Personal Property and Real Property

...

B. All taxable real property shall be assessed annually as of January 1, at its fair cash value, estimated at the price it would bring at a fair voluntary sale for:

1. The highest and best use for which the property was actually used during the preceding calendar year; or
2. The highest and best use for which the property was last classified for use if not actually used during the preceding calendar year.

When improvements upon residential real property are divided by a taxing jurisdiction line, those improvements shall be valued and assessed in the taxing jurisdiction in which the physical majority of those improvements are located.

The Ad Valorem Division of the Oklahoma Tax Commission shall be responsible for the promulgation of rules which shall be followed by each county assessor of the state, for the purposes of providing for the equitable use valuation of locally assessed real property in this state. Agricultural land and nonresidential improvements necessary or convenient for agricultural purposes shall be assessed for ad valorem taxation based upon the highest and best use for which the property was actually used, or was previously classified for use, during the calendar year next preceding January 1 on which the assessment is made.

...

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.

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

Article 28. Ad Valorem Taxes

§2864. State Board of Equalization - Members - Examination of Assessments - Equalization, Correction, and Adjustments to Assessments

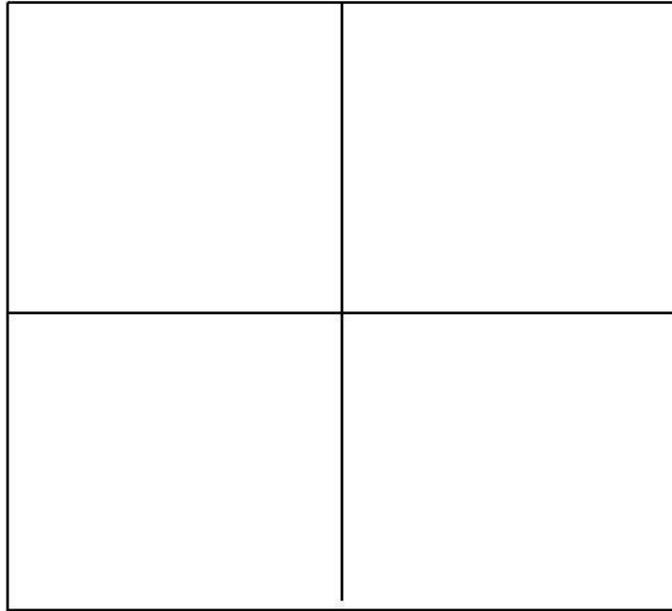
...

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.

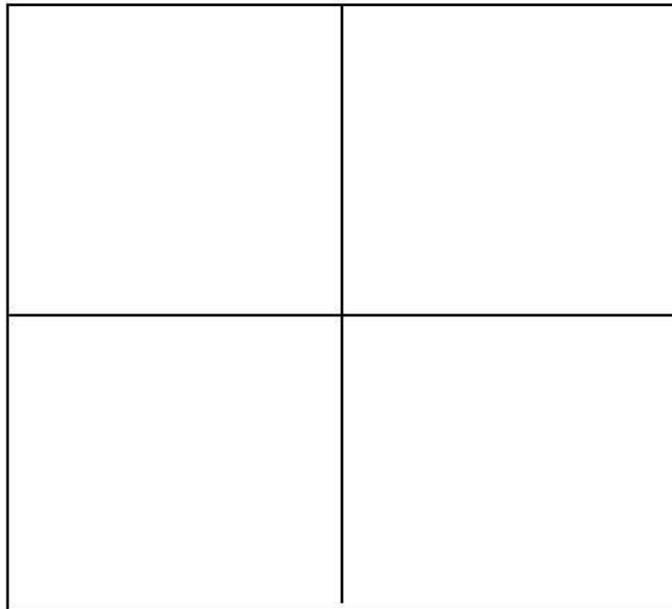
1. The Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



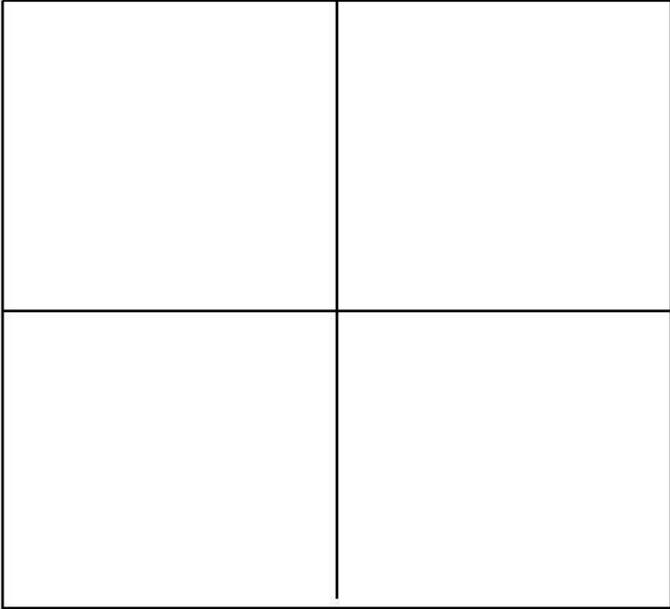
2. Lots 1 and 2 and the South half of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



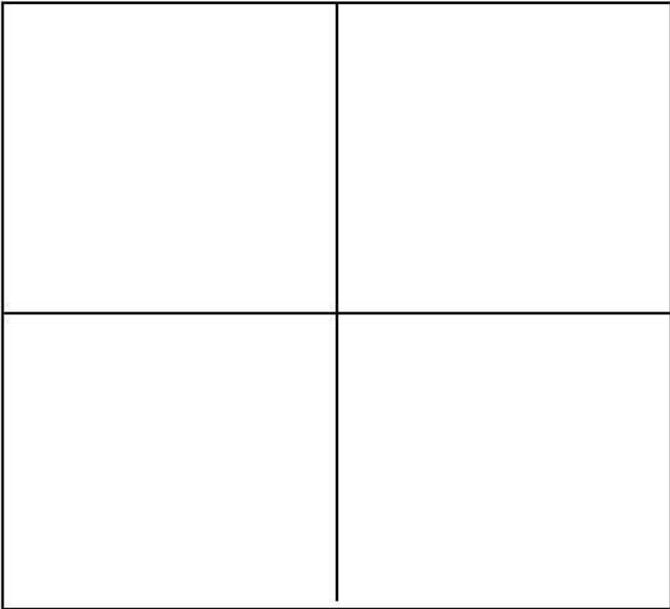
3. The Northeast Quarter of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



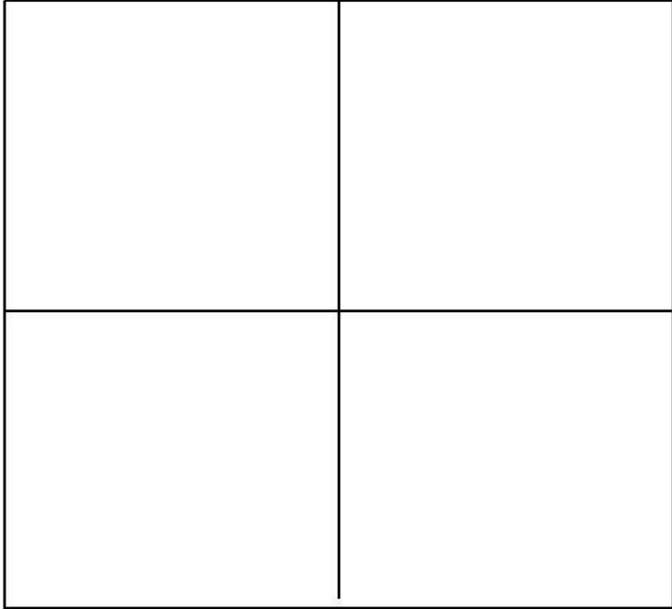
4. Lot 1 of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



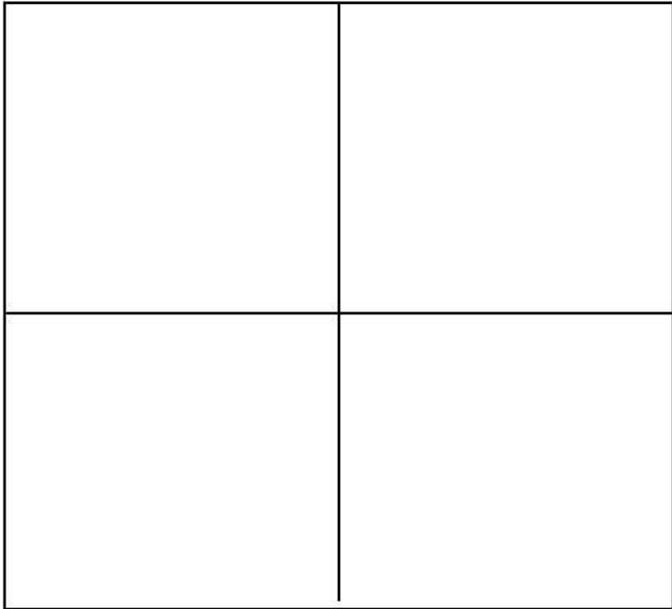
5. The Northeast Quarter of the Northeast Quarter of the Northeast Quarter of the Northeast Quarter of the Section 5, Township 9 North, Range 2 East of the I.M.

Section 5-T9N-R2E



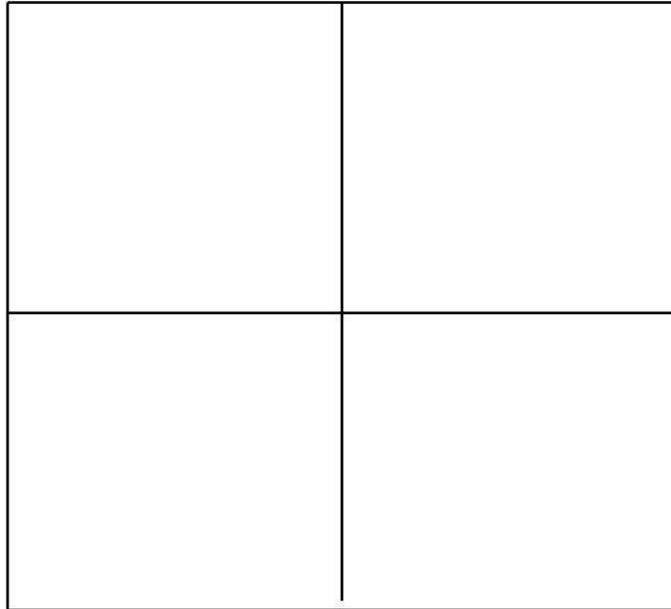
6. The North 52 acres of the Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



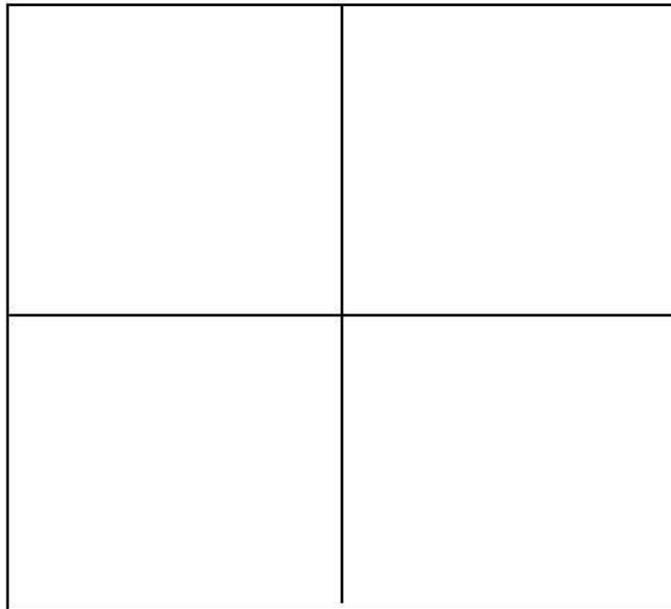
7. The North 10 acres of the South half of Northeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

Section 5-T9N-R2E



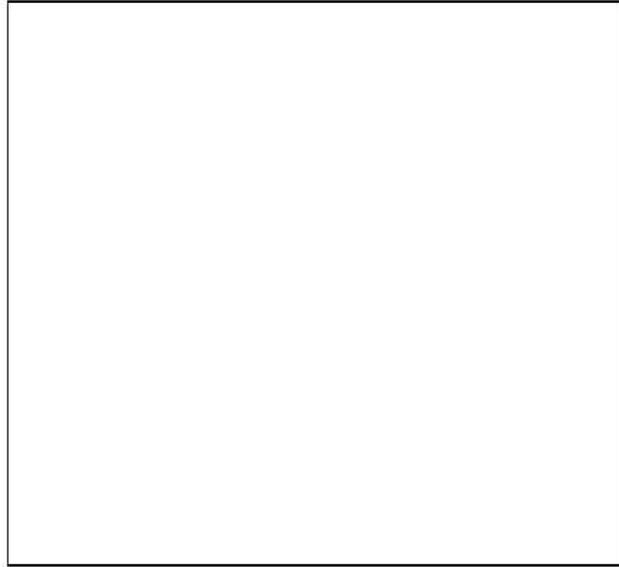
8. The North 10 acres of the South 40 acres of the South half of the Northeast Quarter of Section 5, Township 9 North, Range 2 East of the I.M.

Section 5-T9N-R2E



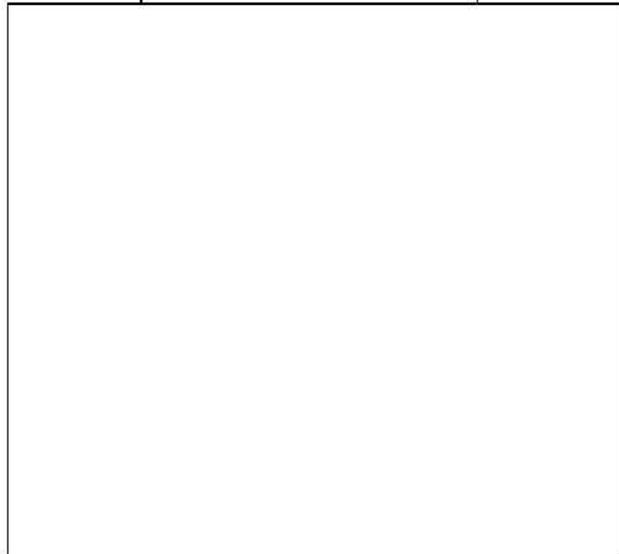
9. The North 208.71 Feet of the East 208.71 Feet of the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M.

SF/4 of 5-T9N-R2E



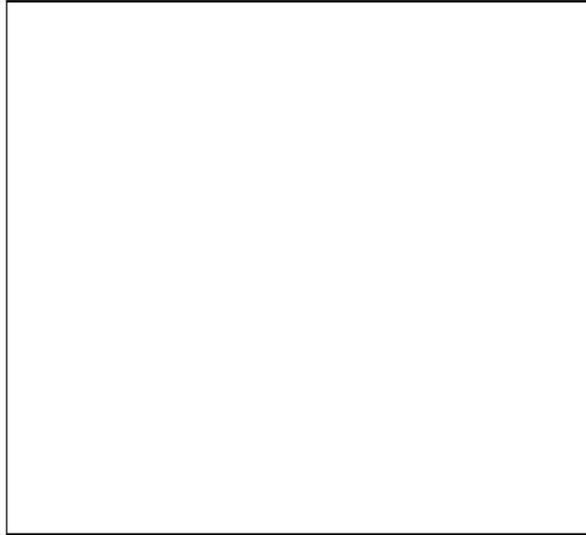
10. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 208.71 Feet, thence West 208.71 Feet, thence North 208.71 Feet, thence back East to the point of beginning.

SE/4 of 5-T9N-R2E



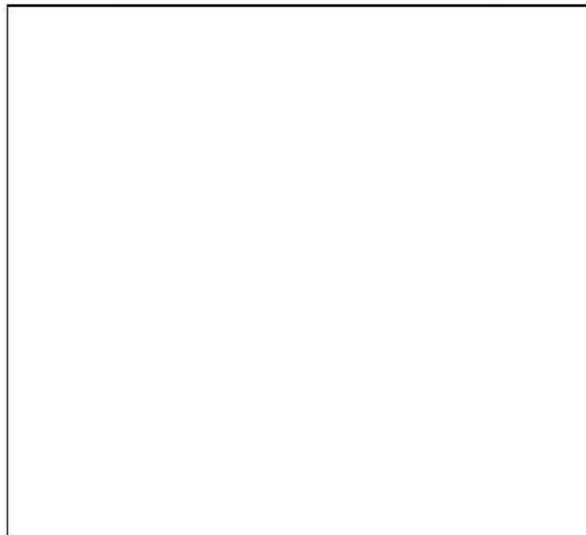
11. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence Southwesterly to a point, thence North 208.71 Feet, thence back East along the quarter-section line to the point of beginning.

SE/4 of 5-T9N-R2E

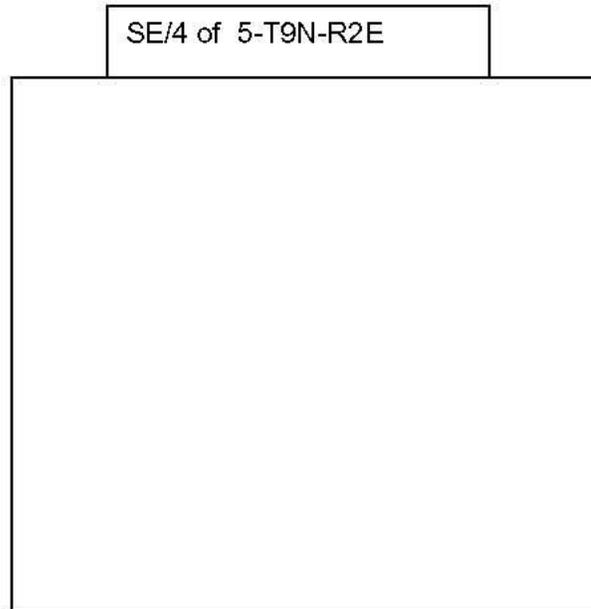


12. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 900 Feet to the true point of beginning, thence West 208.71 Feet, thence North 208.71 Feet, thence back East to the point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

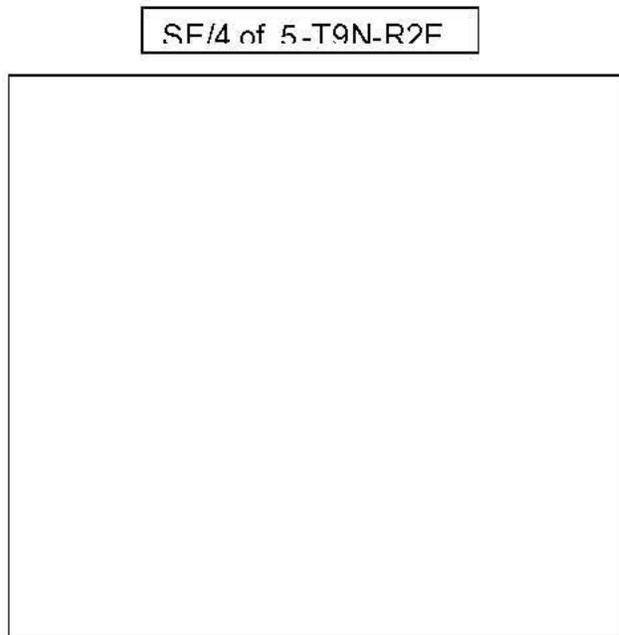
SE/4 of 5-T9N-R2E



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.

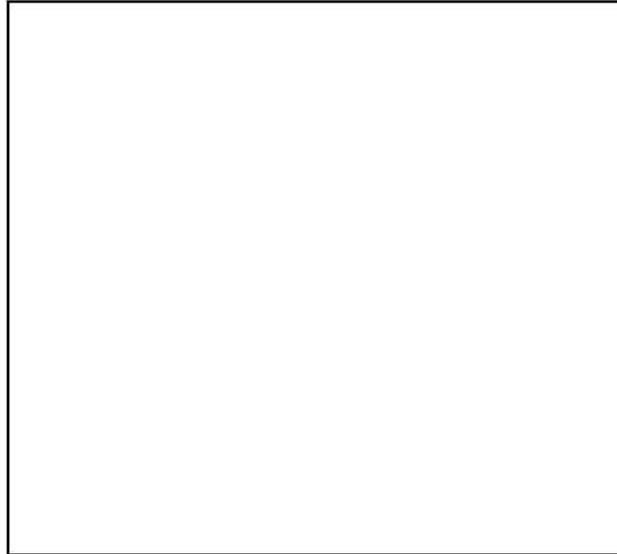


14. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 900 Feet to the true point of beginning, thence South 45 degrees West 295.16 Feet, thence North 208.71 Feet, thence back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



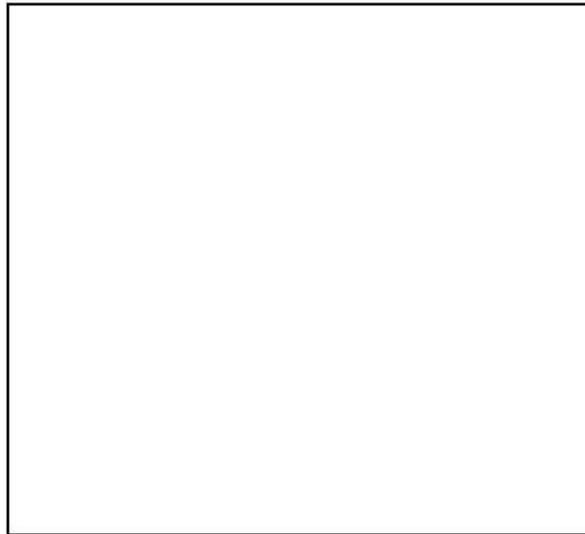
15. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 208.71 Feet, thence West 208.71 Feet, thence on a curve to the right 327.84 Feet with a radius of 208.71 Feet, thence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

SE/4 of 5-T9N-R2E

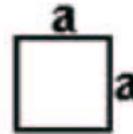


16. A tract of land in the Southeast Quarter of Section Five (5), Township Nine (9) North, Range Two (2) East of the I.M. described as: beginning at the Northeast corner, thence South 208.71 Feet, thence West 208.71 Feet, thence on a non-tangent curve to the right with a radius of 500 Feet and a chord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



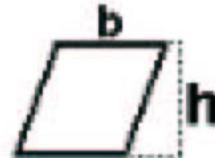
Area of a square: since each side is the same length, just multiple a side by itself



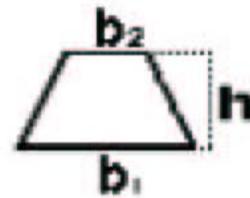
Area of a rectangle: just multiple two adjoining side together



Area of an "unsquare" rectangle the opposing sides are same length: multiple the base length times the height (NOT the side length)



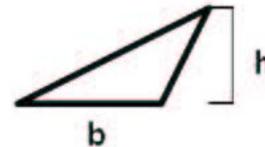
Area of an really "unsquare" rectangle the opposing sides are NOT same length: multiple the average of the two base lengths times the height (NOT the side length)



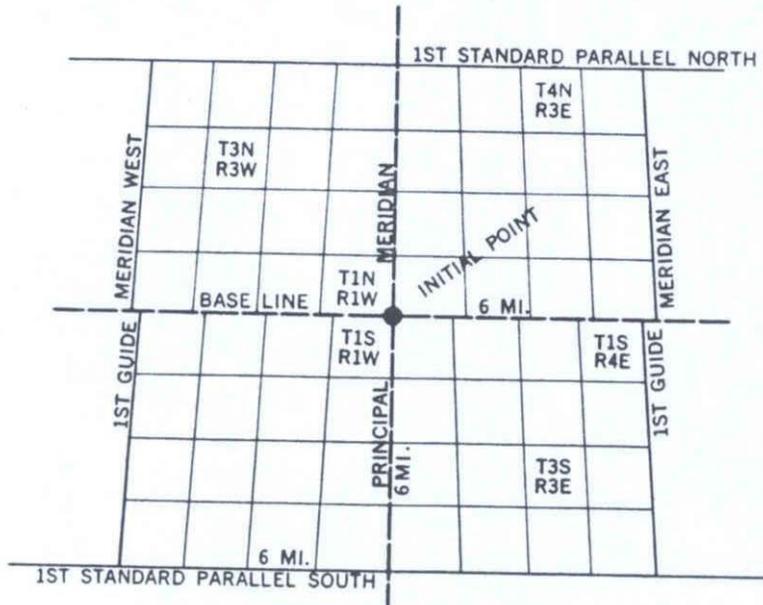
Area of a circle: multiple π (3.1416 etc) times the radius length times the radius length ($\pi \times r \times r$)



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.

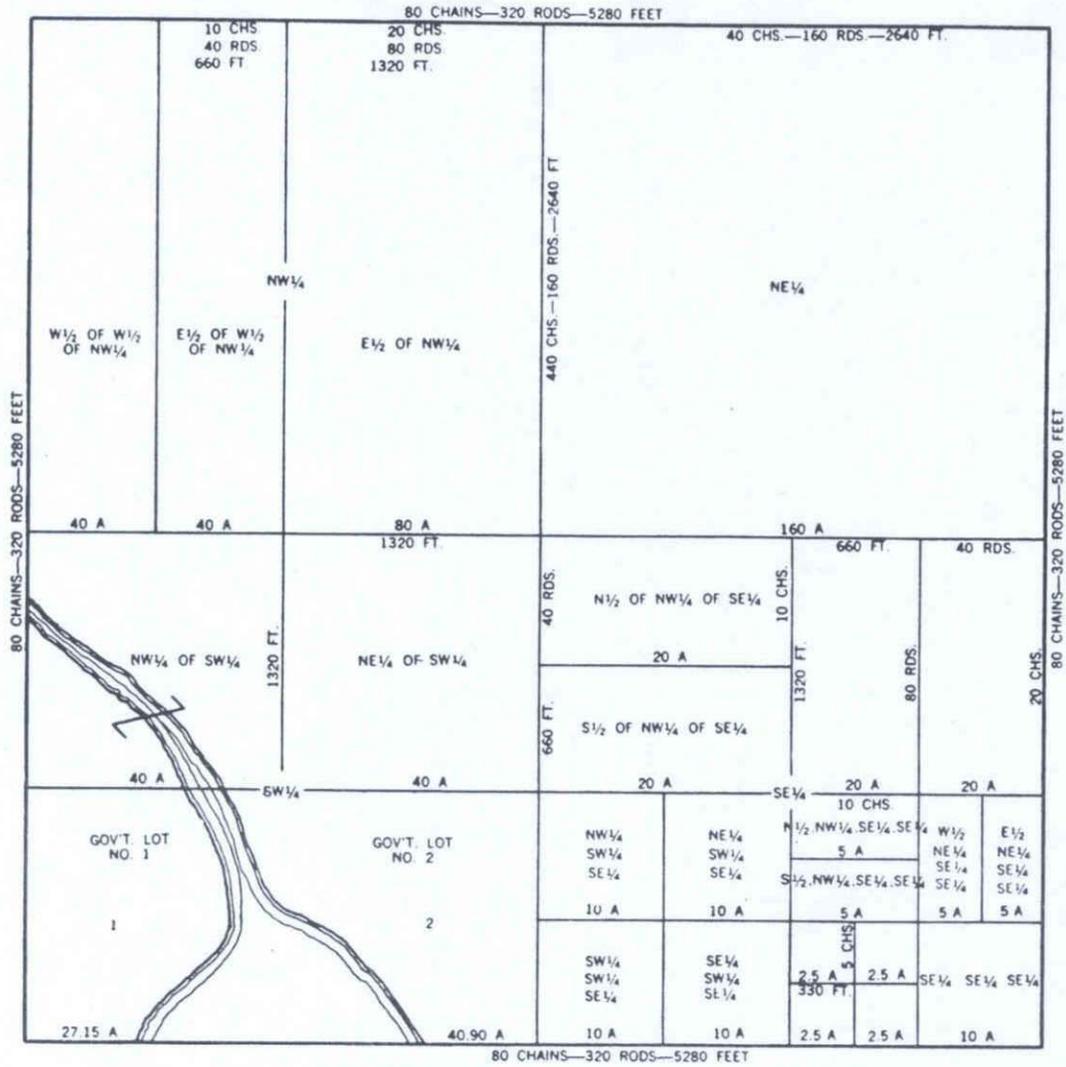
Each section is further divided into half sections, or quarter sections or half-quarter sections and so on as desired. These subdivisions are described by their geographic position within a section as shown in the diagram on the next page.

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.

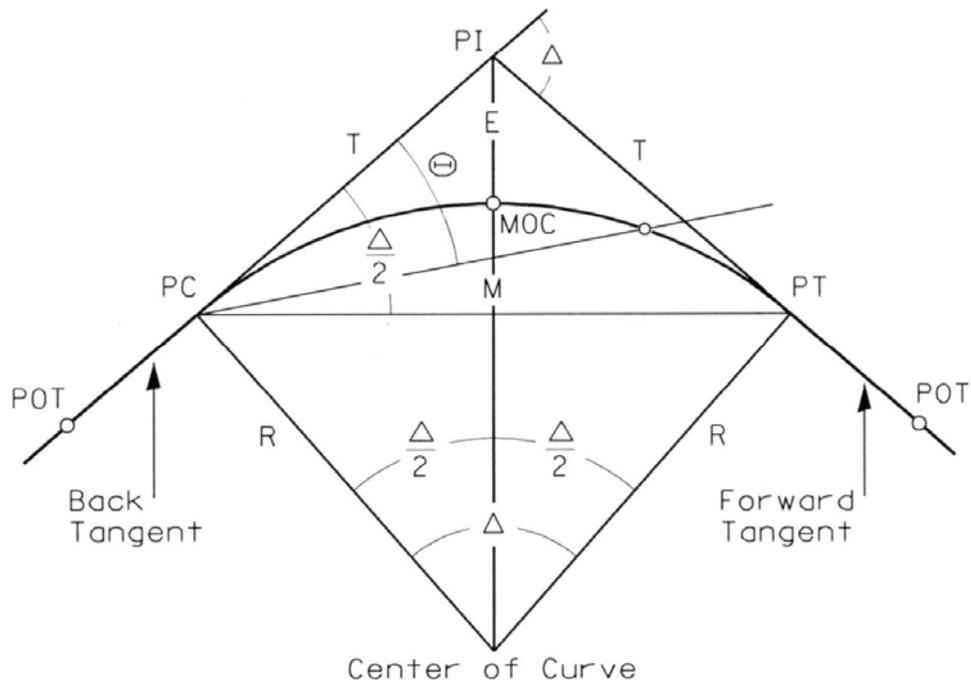
LINEAL CONVERSION FACTORS

	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

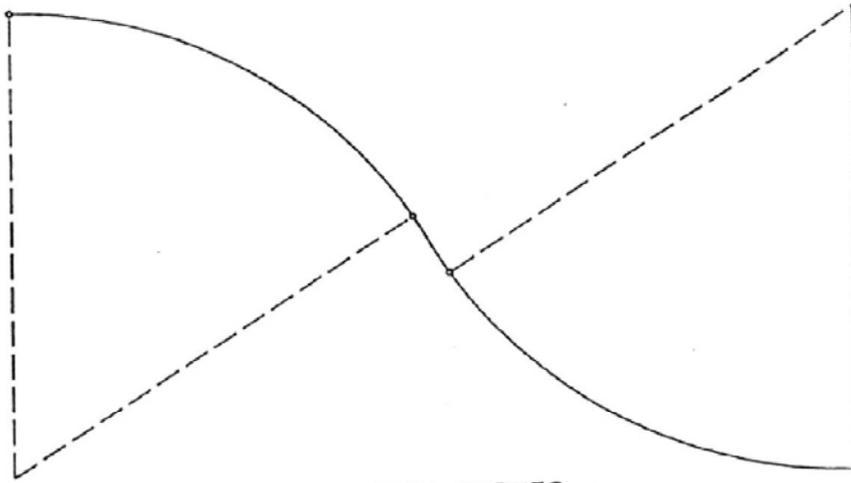
FORMULAS & EXAMPLES - SIMPLE CIRCULAR CURVE



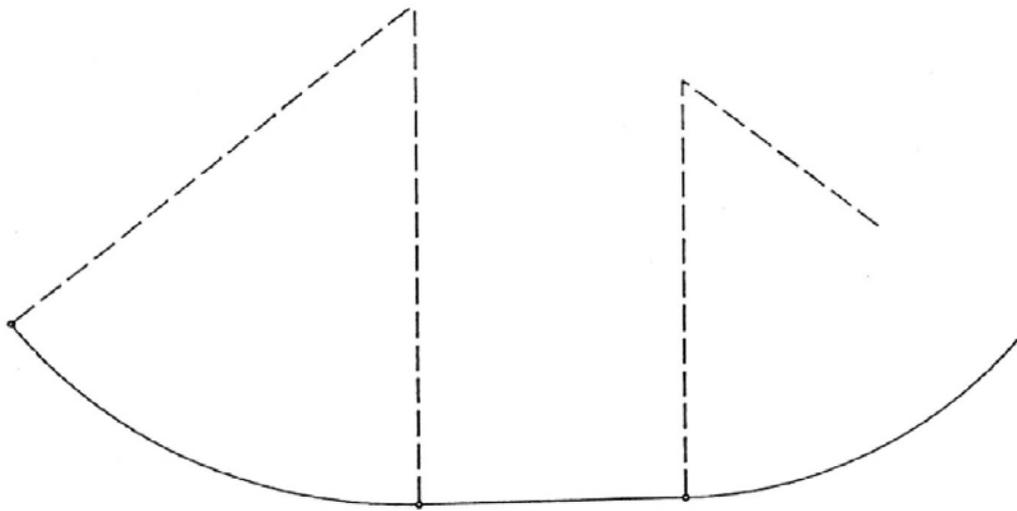
DEFINITIONS Be sure the instrument and carrying case are kept dry. If they become wet, allow them to air dry before closing the carrying case. Extend level rod and let air dry overnight.

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

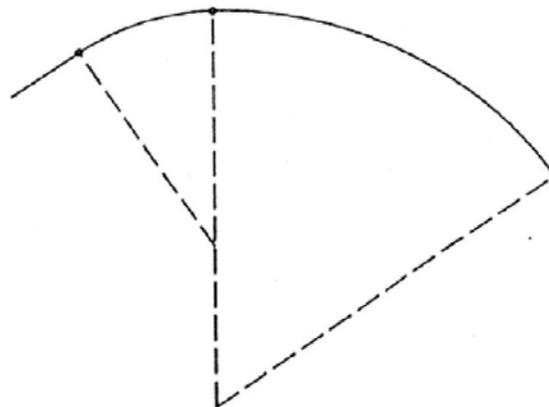
TYPES OF CURVES



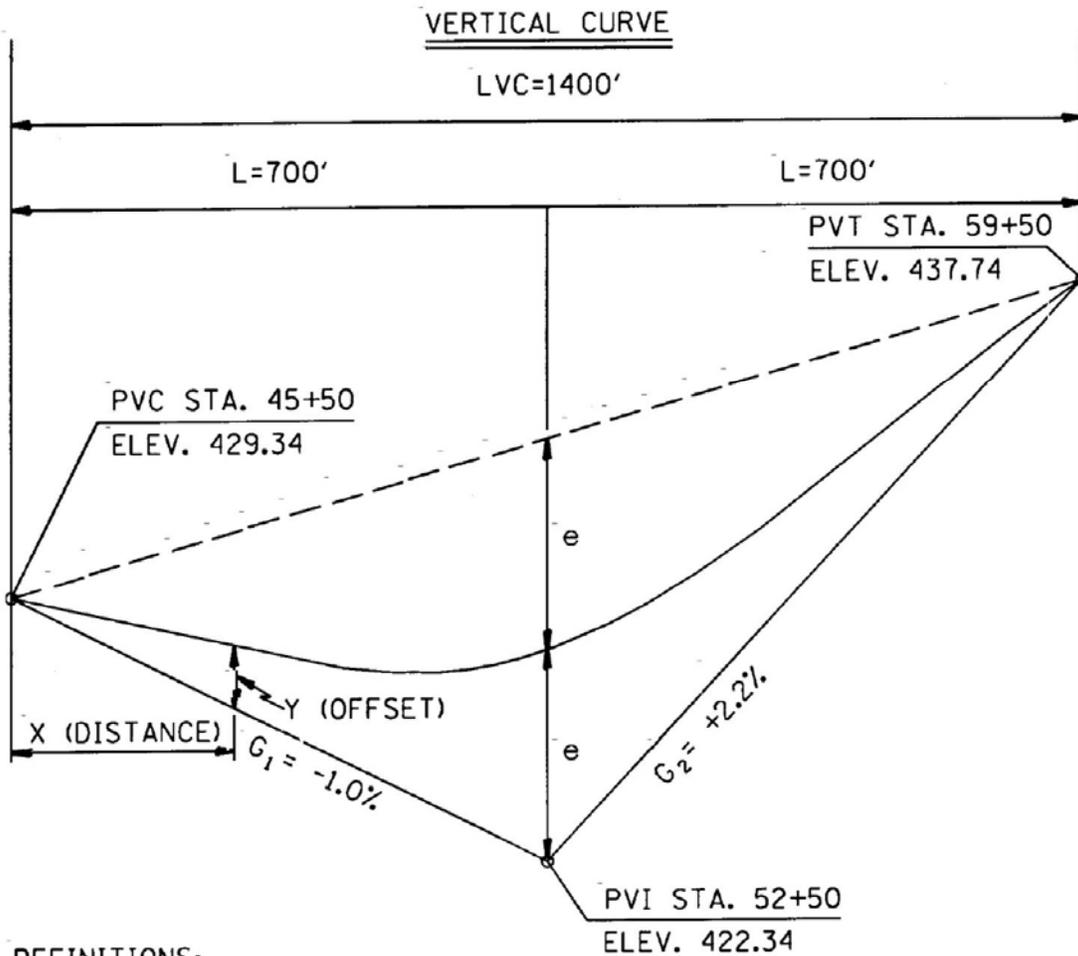
REVERSE CURVES



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

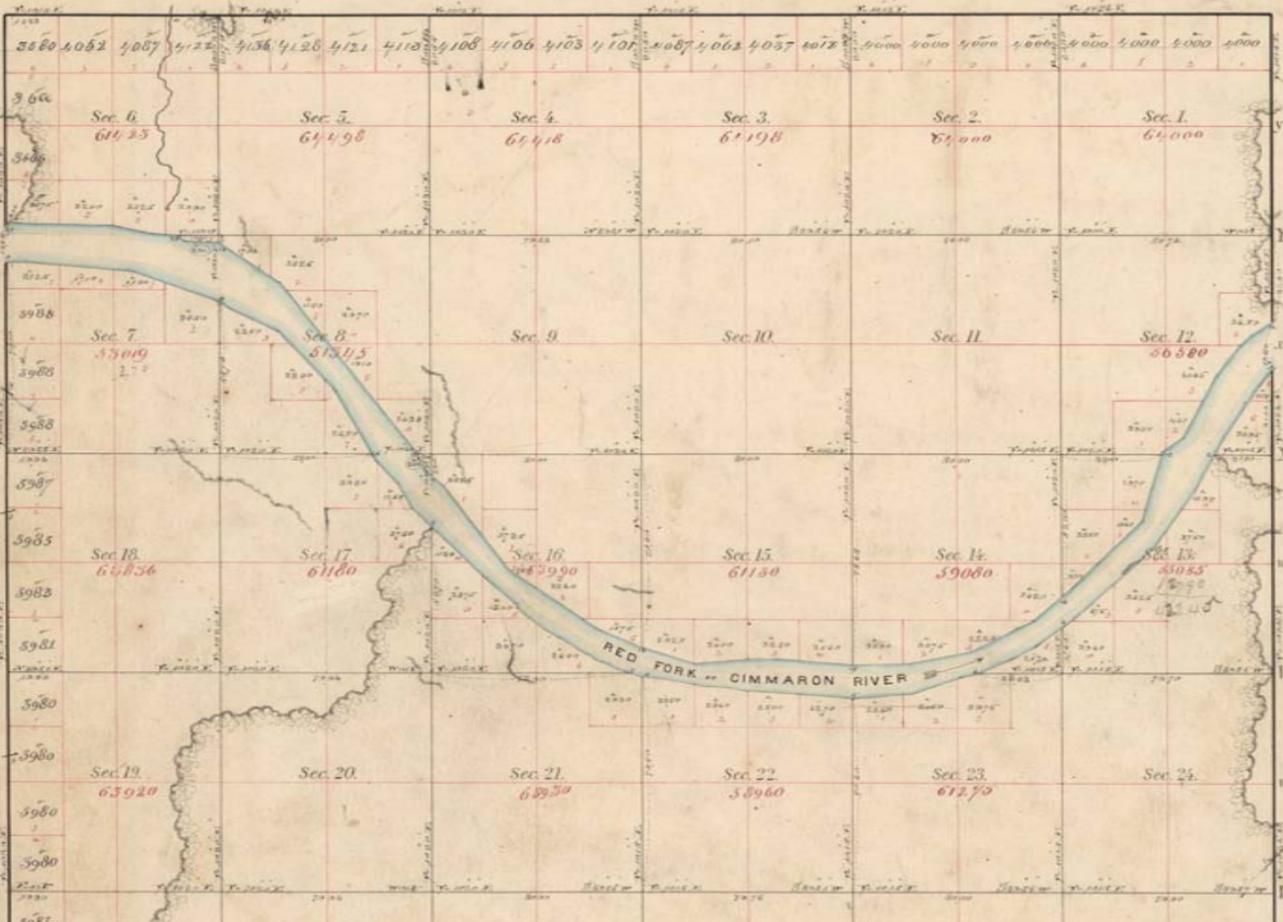
HIGH POINT/LOW POINT LOCATION

DISTANCE FROM PVC = $G_1 \times \text{LVC (STATIONS)} / (G_2 - G_1)$

TOWNSHIP N° 17 NORTH RANGE N° 1 EAST of the INDIAN MERIDIAN

G I F e E d c C b B a A

Course East.



Mapping Session

The seal of the State of Oklahoma is a circular emblem. It features a central five-pointed star with a shield on it, surrounded by smaller stars. The outer ring of the seal contains the text "GREAT SEAL OF THE STATE OF OKLAHOMA" and the year "1907".

Mapping Government Lots

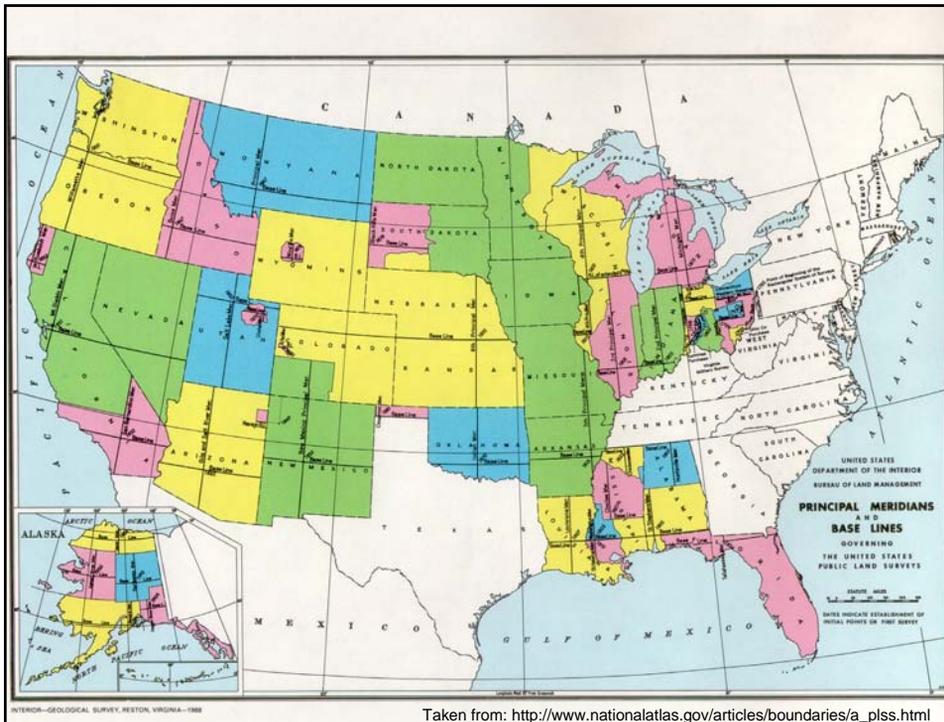
Presented by Troy Frazier, CMS, OTC

The Public Land Survey System:

The Public Land Survey System (PLSS) is a way of subdividing and describing land in the United States. All lands in the public domain are subject to subdivision by this rectangular system of surveys, which is regulated by the U.S. Department of the Interior, Bureau of Land Management (BLM).

The PLSS actually consists of a series of separate surveys. Most PLSS surveys begin at an initial point, and townships are surveyed north, south, east, and west from that point. The north-south line that runs through the initial point is a true meridian and is called the Principal Meridian. There are 37 Principal Meridians, each is named, and these names are used to distinguish the various surveys. The east-west line that runs through the initial point is called a base line. This line is perpendicular to the Principal Meridian.

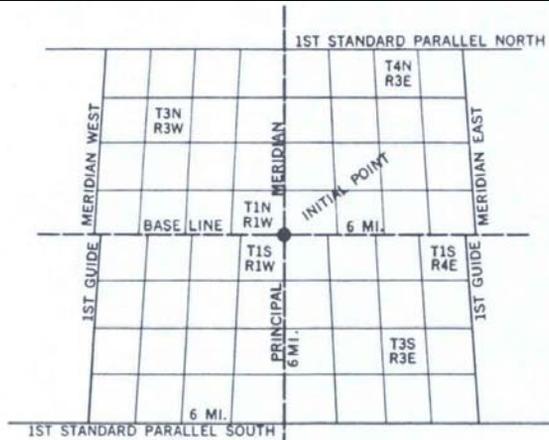
Taken from: http://www.nationalatlas.gov/articles/boundaries/a_plss.html



Originally proposed by Thomas Jefferson, the PLSS began shortly after the Revolutionary War, when the Federal government became responsible for large areas west of the thirteen original colonies. The government wished both to distribute land to Revolutionary War soldiers in reward for their service, as well as to sell land as a way of raising money for the nation. Before this could happen, the land needed to be surveyed.

The Land Ordinance of 1785 which provided for the systematic survey and monumentation of public domain lands, and the Northwest Ordinance of 1787 which established a rectangular survey system designed to facilitate the transfer of Federal lands to private citizens, were the beginning of the PLSS. Under Congressional mandate, cadastral surveys (surveys of the boundaries of land parcels) of public lands were undertaken to create parcels suitable for disposal by the Government. The extension of the rectangular system of surveys over the public domain has been in progress since 1785, and, where it applies, the PLSS forms the basis for most land transfers and ownership today.

Taken from: http://www.nationalatlas.gov/articles/boundaries/a_plss.html



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.

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

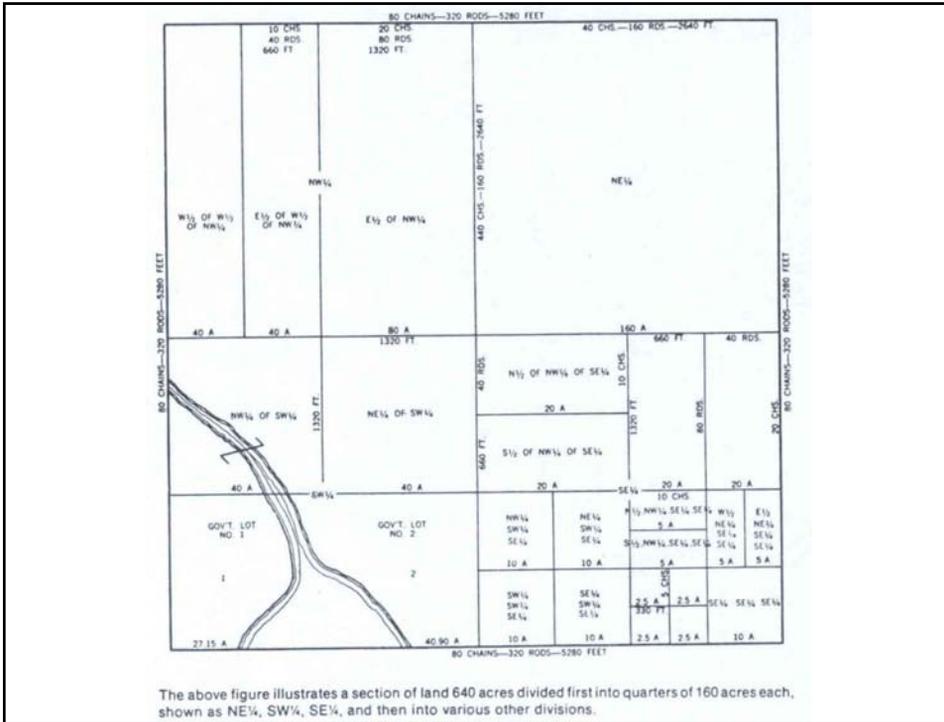
The third division of land further divides the townships by parallel north-and-south lines and parallel east-and-west lines at one-mile intervals. This is intended to create 36 squares measuring one mile on each side and containing one square mile of 640 acres each. These squares are called sections. 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.



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

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Home - BLM GLO Records

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

PRIVATE CLAIMS

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 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, including

Survey Plats and Field Notes 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 thereon. 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

Land Status Records

CELEBRATING 200 YEARS 2012

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

http://www.gloreords.blm.gov/search/default.aspx?searchTabIndex=0&searchByTypeIndex=1

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

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Search Documents

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

Patents Search Clear Form

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

To search for surveys

1. Start by selecting the state.
2. You do not have to fill in all fields, but provide at least one additional field.
3. Click the Search Surveys button.
4. You will be switched to the "Search Results" page.

You can get a brief description of what each field means by hovering your mouse over it. You can get more detailed information by checking the [Glossary](#) in the Reference Center. For more tips and help, check out our [Survey Search Overview](#).

Search Surveys

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

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

http://www.gloreords.blm.gov/results/default.aspx?searchCriteria=type=survey|st=OK|cty=103#resultsTabIndex=0&page=1&so

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

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Search Documents > Results List

Printer Friendly

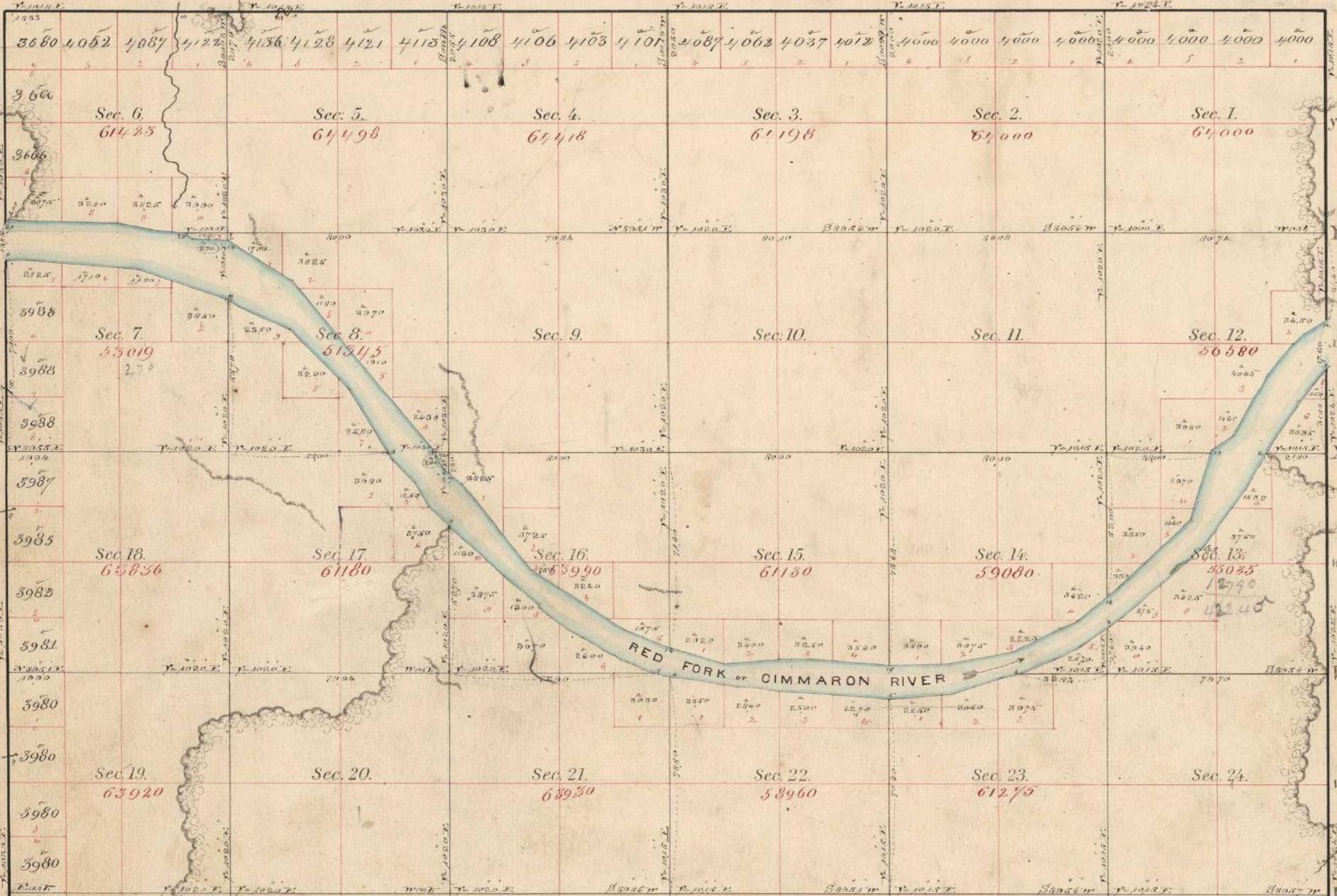
1 2 3 4 5

Survey	Approved / Accepted	State	Meridian	Twp - Rng [T]	Boundaries / Subdivisional	County	Field Notes
Original Survey	5/4/1872	OK	Indian	020.0N - 001.0E	Subdivisional	Noble	00023
Original Survey	3/30/1872	OK	Indian	021.0N - 001.0E	Subdivisional	Noble	00024
Original Survey	3/30/1872	OK	Indian	022.0N - 001.0E	Subdivisional	Noble	00024
Original Survey	3/30/1872	OK	Indian	023.0N - 001.0E	Subdivisional	Noble	00024
Original Survey	3/30/1872	OK	Indian	024.0N - 001.0E	Subdivisional	Noble	00024
Dependent Resurvey and Subdivision of Sections	10/21/1975	OK	Indian	024.0N - 001.0E	Subdivisional	Noble	-
Original Survey	5/4/1872	OK	Indian	020.0N - 001.0E	W	Noble	00022
Original Survey	3/30/1872	OK	Indian	021.0N - 001.0E	W	Noble	00022
Original Survey	3/30/1872	OK	Indian	022.0N - 001.0E	W	Noble	00022
Original Survey	3/30/1872	OK	Indian	023.0N - 001.0E	W	Noble	00022
Original Survey	3/30/1872	OK	Indian	024.0N - 001.0E	W	Noble	00022

TOWNSHIP N^o 17 NORTH RANGE N^o 1 EAST of the INDIAN MERIDIAN

G I F e E d D c C b B a A

Course East.



Title 19
Creation and Modification of Counties

§36. Change in Watercourse Bounding Counties as not Changing Taxable Situs of Property

After the first day of January, 1963, where any county is bounded by the middle of the channel of any stream or watercourse, any change of such channel, whether by accretion, reliction, or avulsion, shall not bring about a change in the taxable situs of the property, and for all county and state purposes the boundary line will remain as originally shown on the tax rolls. Provided, that, as to such property which may have become subject to litigation as a result of being carried on the tax rolls of two or more counties prior to the enactment of this section, or shall subsequently become subject to litigation as a result of being carried on the tax rolls of two or more counties without either being carried prior in point of time, such dispute shall be resolved by final decree of the court.

Title 60
Acquisition of Property

§335. Riparian Accretions

Where from natural causes land forms by imperceptible degrees upon the bank of a river or stream, navigable or not navigable, either by accumulation of material or by the recession of the stream, such land belongs to the owner of the bank, subject to any existing right of way over the bank.

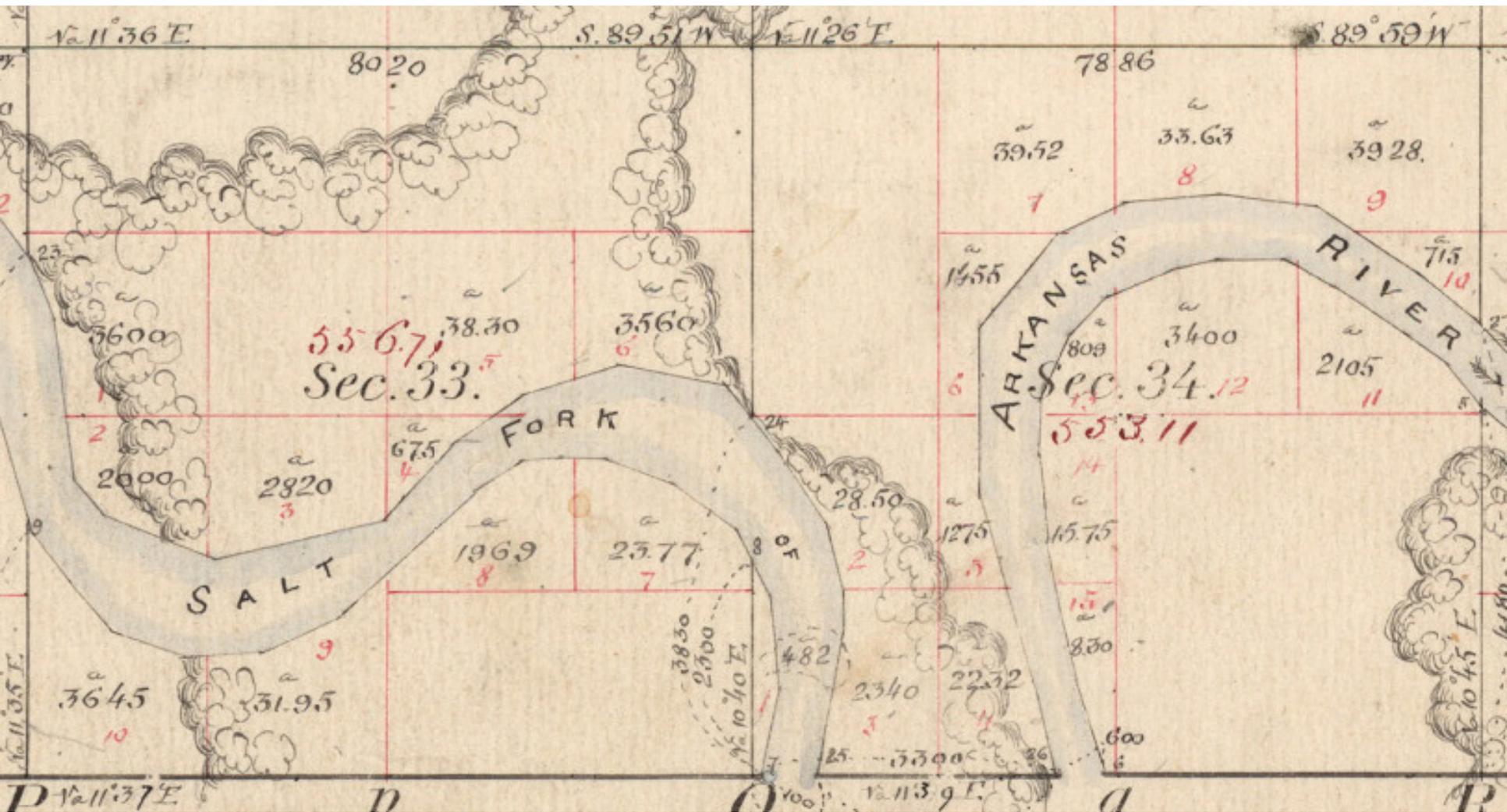
Title 60
Acquisition of Property

§336. Removals in Mass May be Reclaimed

If a river or stream carries away, by sudden violence, a considerable and distinguishable part of a bank, and bears it to the opposite bank, or to another part of the same bank, the owner of the part carried away may reclaim it within a year after the owner of the land to which it has been united takes possession thereof.

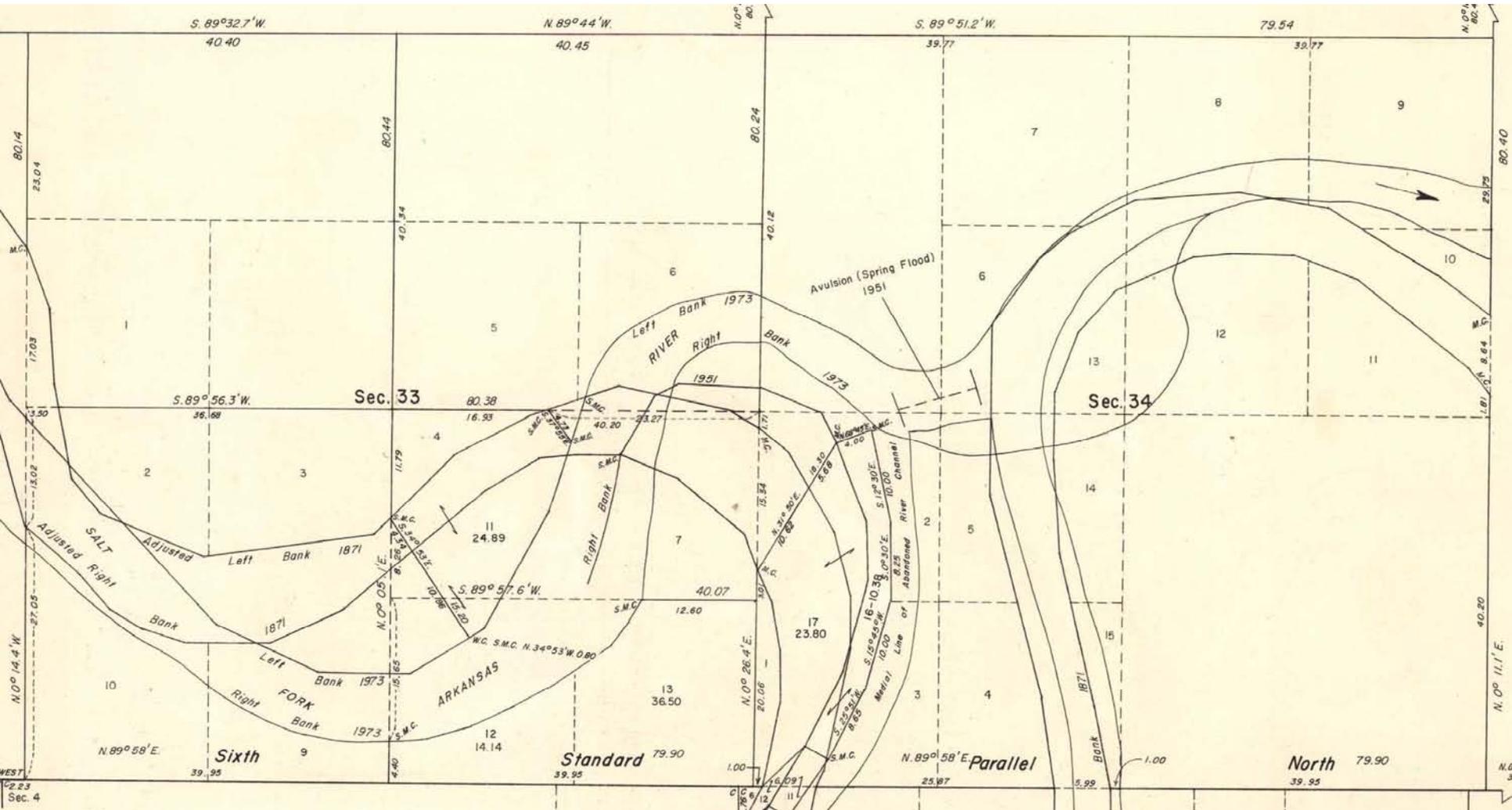
Original PLSS Survey

Approved: September 16, 1872

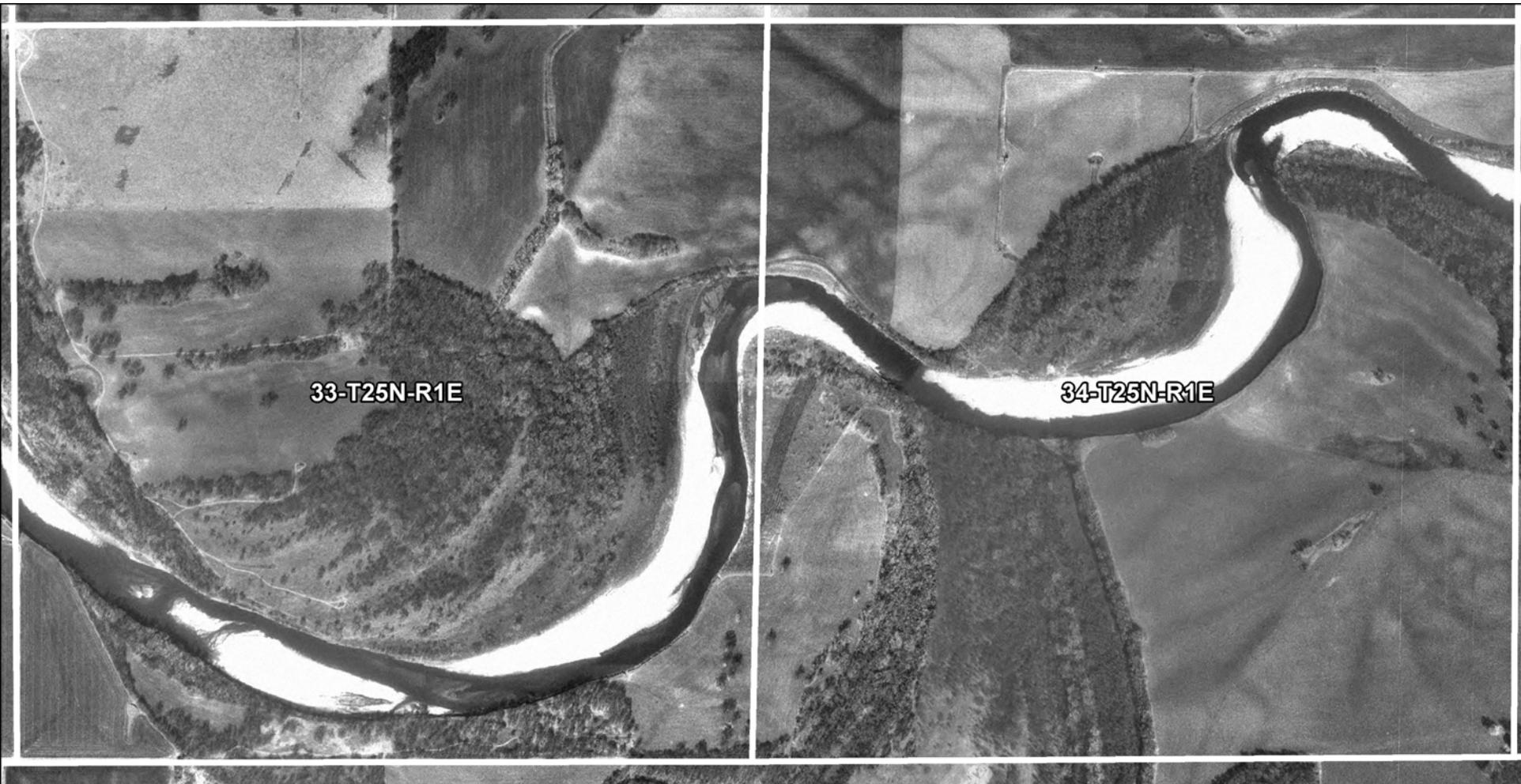


Supplemental Survey

Approved: October 21, 1975



Aerial Photo
Flown: Early 1995



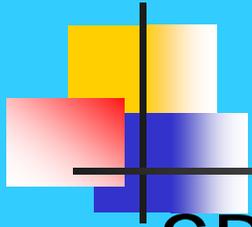
Aerial Photo

Flown: Mid 2010

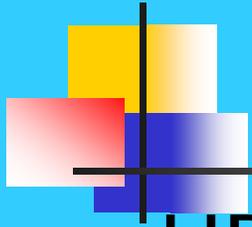


OKLAHOMA GEOGRAPHIC INFORMATION COUNCIL

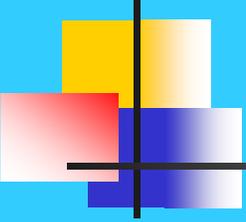
*Where We Have Been,
Where We Are
and
Where We Are Going*



SB 722 - Legislature/Governor 1994

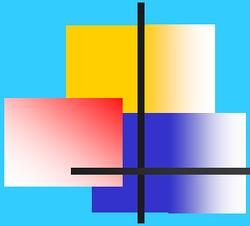


HB 1964 - Legislature/Governor 1995



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



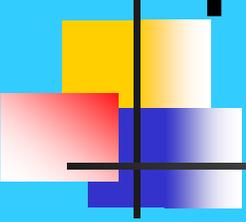
Oklahoma

Geographic Information Systems (GIS) Council

Interim Study H2003-105

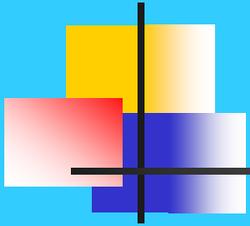
Role of the State Geographic
Information Systems Council

December 4, 2003



House Interim Study H2003-105

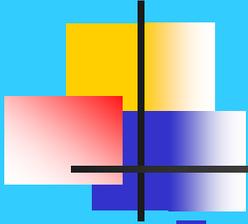
- **Issues for Consideration:**
 - Add Public Safety/County/Local Members
 - Designate a State-wide Coordinator
 - Authority to Set Policy & Standards



Expanded Membership

- Homeland Security Agencies
- **Public Safety**
 - Civil Emergency Management
 - Health
- Council of Governments
- Cities and Counties Government
- Others to be determined

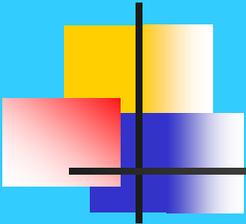
State Geographic Information Coordinator



- 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***

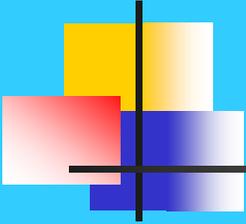
- Oklahoma Input in National Standards
- Opportunity for Federal/Private Grants

- ***Negatives***

- Cost of Position
- On-going Funding

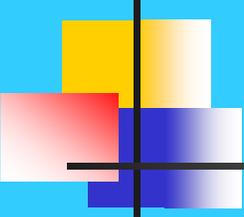
Over 40 States have GIS Coordinators

Funding



- Budget Information
 - Estimate \$180,000*
 - House in Existing Agency
 - Goal to be self-supporting

* One Person, Support, Computer resources, etc.

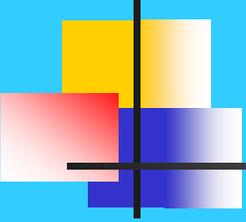


Stronger Role for the Council

- Set GIS Policy & Standards
- Data coordination
- Federal Grants
- Assist Local Governments
- Educational Resource
- Source for Mapping Needs

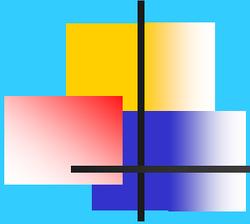
Agencies Still Apply
for Grants.

*Council should help private sector
with mapping needs.*



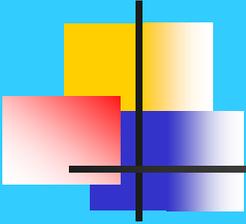
Goals

- 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

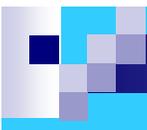


HB 2457 - Legislature/Governor 2004

House Bill No. 2457



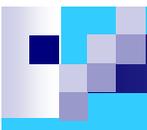
- ◆ Increased the membership of the State Geographic Information Council - removed 'Systems' from name
- ◆ Placed certain prohibitions on members of the Council
- ◆ Specified duties of the Council
- ◆ Re-established a revolving fund
- ◆ Created an Office of Geographic Information
- ◆ Provided for a State 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

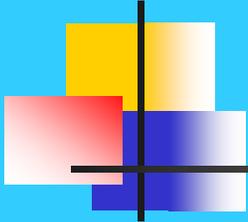


State Geographic Information Council

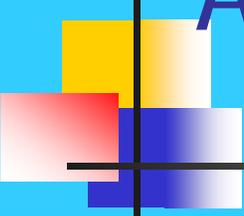
19 Members – 4 New

- ◆ 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:

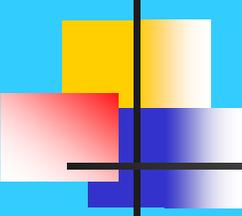


- ◆ Chair of the Council shall be the Director of the Conservation Commission
- ◆ Meetings will be called by the Chair
- ◆ A majority of the membership of the Council constitutes a quorum for the conduct of business
- ◆ The Council will meet at least twice a year and the chair may call a meeting of the 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

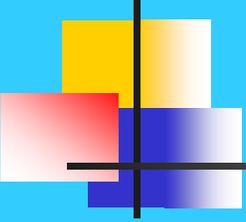
- ◆ There is hereby established an Office of Geographic Information in the Oklahoma Conservation Commission.
- ◆ The Executive Director of the Oklahoma Conservation Commission shall appoint, after consultation with the Council, a person of suitable training, experience and knowledge to manage the Office 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



March 6, 2006

Special points of interest:

- 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

Fifty States* Initiative

ia, Puerto Rico, and the Insular Areas

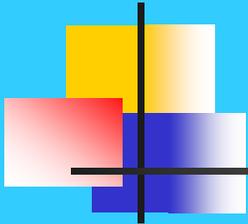
FGDC and NSGIC Begin Implementing the Fifty States Initiative

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.

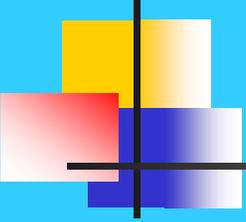
The Action Plan for the Fifty States Initiative was approved for implementation by the NSGIC Board of Directors and by the Federal Geographic Data Committee. It identifies

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.



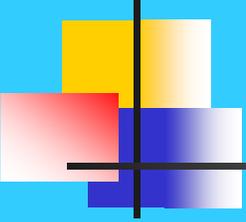
50-State Initiative

- 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.



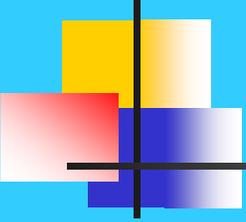
Criteria for Effective Coordination

- Full-time, Paid Coordinator
- Clearly defined authority
- Formal relationship with state CIO
- A Champion
- Framework Data/State Clearinghouse
- Ability to work/coordinate with stakeholders



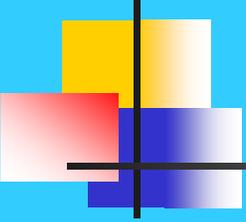
Criteria for Effective Coordination (con't)

- Sustainable funding
- Coordinators can contract/administer funds
- Federal government uses statewide coordination office as a clearinghouse for grant opportunities



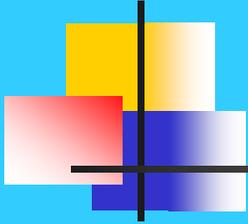
Strategic & Business Plan Development-Council/OGI

- \$ 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



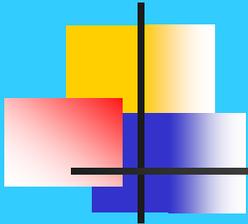
Strategic & Business Plan Development-(con't)

- 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



Strategic and Business Plan Office of Geographic Information

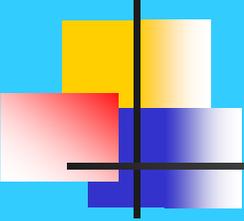
<http://okmaps.onenet.net/documents/OGI%20Strategic%20Plan%20-%20Final%20Draft.pdf>



OGI Mission

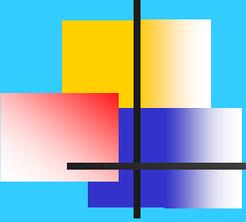
The OK OGI provides geographic information services to governments, academia, industry, and the public. The Office:

- **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

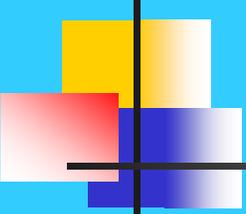
The OGI's statewide spatial data infrastructure is consistent with appropriate national standards and supports the notion of a National Spatial Data Infrastructure or NSDI, thereby promoting OK as a national leader in leveraging Geographic Information Systems to benefit both the State and the Nation.



Strategic Direction and Goals

Building a Sustainable Future

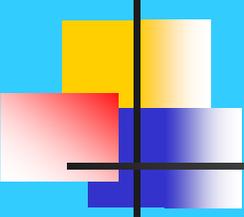
1. **Annually prepare three-year budget.**
2. **Annually complete 3-year strategic plan.**
3. **Develop state coordinator and GI job classifications and descriptions for approval.**
4. **State GI coordinator hired and dedicated solely to OGI initiatives.**
5. **Conduct awareness campaign with agency 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

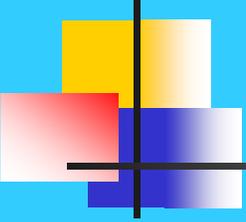
1. **Create comparative analysis report to project ROI.**
2. **Develop pilot project to increase awareness of GIS need.**
3. **Increase website utility.**
4. **Conduct GIS awareness campaign across Oklahoma.**
5. **Plan and host annual statewide conference featuring best practices recognition.**
6. **Foster training and education.**



Strategic Direction and Goals

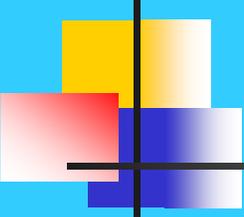
Maximize Geographic Information Benefits for the State

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.**



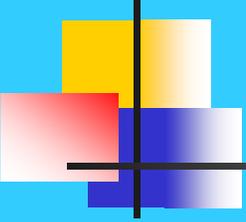
Federal Geographic Data Committee (FGDC)

- 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

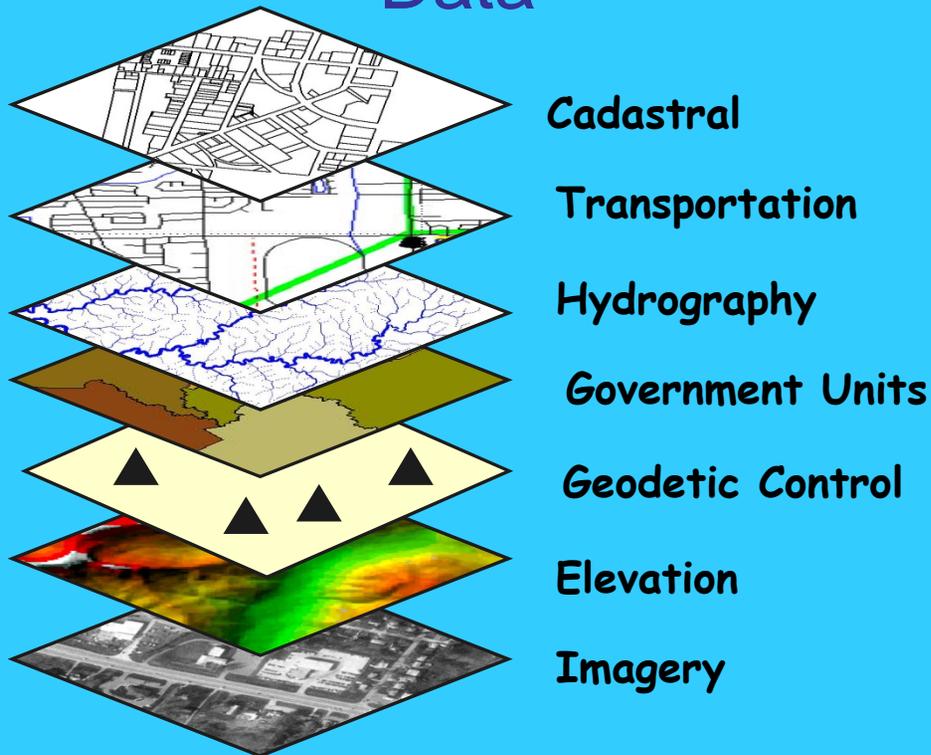


National Spatial Data Infrastructure (NSDI)

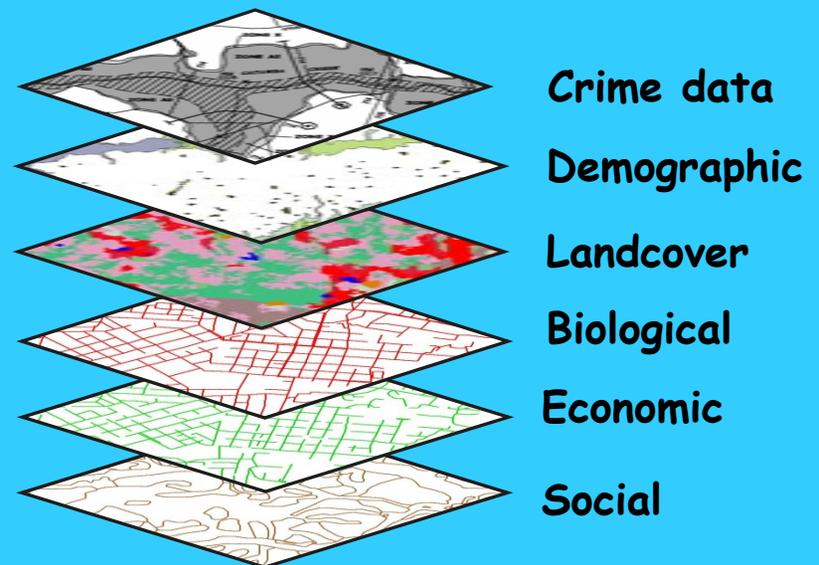
The vision of the NSDI: to assure that spatial data from multiple sources (Federal, State, and local governments, academia, and the private sector) are widely available and easily integrated to enhance knowledge and understanding of our physical and cultural world.

Access, Sharing, Interoperability and Relationships to Build Once, Use Many Times

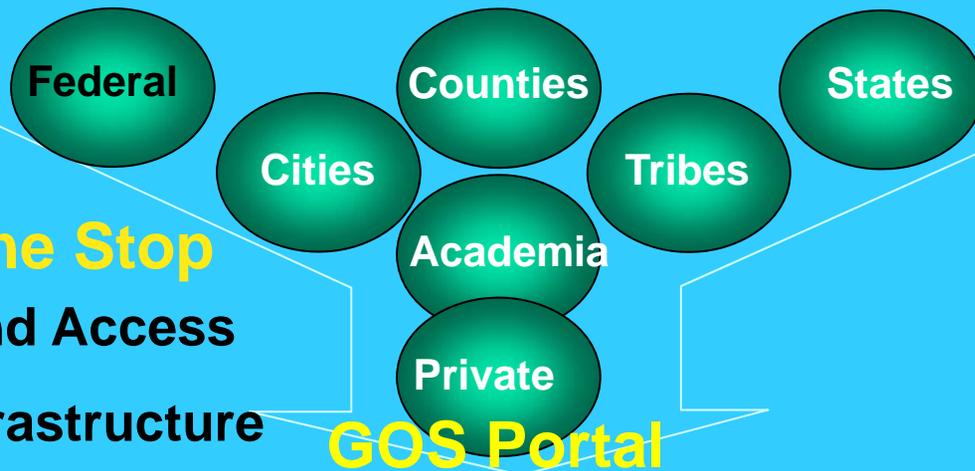
Framework/Core Data



Other Thematic Data



Leading the Development of Partnerships to Build the NSDI



Geospatial One Stop

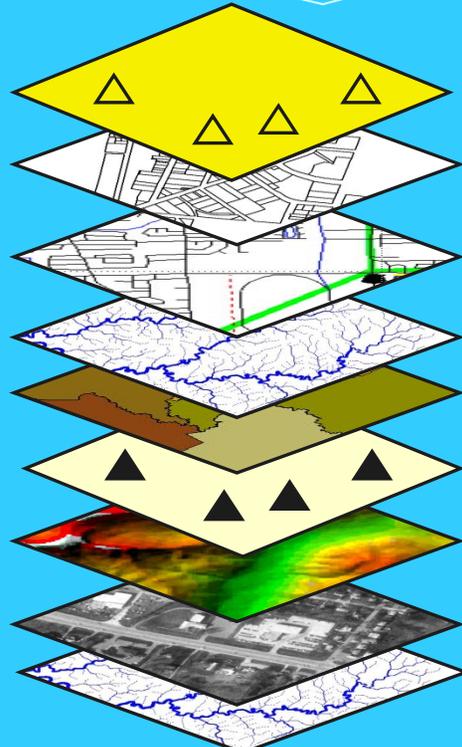
- Discovery and Access
- Common Infrastructure
- Harvesting

FGDC

- Coordination
- Standards/Policy
- Training

The National Map

- Integrated Content
- Seamless Base
- Map Products
- Framework Focus



Toxic Releases

Land Cover

Transportation

Surface Waters

Boundaries

Structures

Elevation

Aerial Imagery

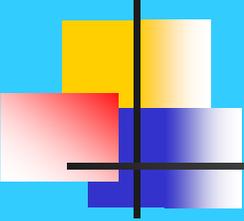
Geographic Names



OKMaps

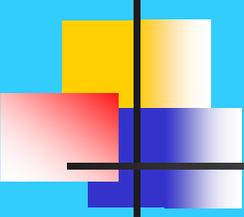
*The State of Oklahoma's
Official Clearinghouse for
Geographic Data*

<http://ogi.state.ok.us/ogi/search.aspx>



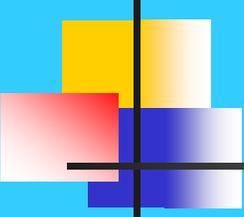
HB 1086-Section 7

- 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
 - Agency IT funding-Budget or Fee based
 - All state agencies required to use OSF technology services-Data Center, Network, Communication, Email, Security, Financial (CORE)

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.*

IMAGERY FOR THE NATION

BY THE NATIONAL STATES GEOGRAPHIC INFORMATION COUNCIL (NSGIC)

By Tony Spore, President, NSGIC

The National States Geographic Information Council (NSGIC) is working with the National Digital Orthophoto Program (NDOPP) Committee and the Federal Geographic Data Committee (FGDC) to create a new nationwide aerial imagery program that will collect and disseminate standardized multispectral products on set schedules. Local, state, regional, tribal, and federal partners will be able to exercise buy-out options for enhancements that are needed by their organizations. The imagery acquired through this program will remain in the public domain and archived to secure its availability for posterity.

The Program

This is a massive undertaking that will require two separate, but well-coordinated, programs.

The existing National Aerial Imagery Program (NAIP) administered by the U.S. Department of Agriculture will be enhanced to provide annual one meter imagery over all states, except Alaska (see below) and Hawaii, which will be acquired by NADP every three years. This program will typically collect imagery during the growing season (leaf on), in natural color.

A companion program will be administered by the U.S. Geological Survey (USGS). Under this program, Alaska will receive one meter imagery for the entire state once every five years. This program will also produce one-foot resolution imagery once every three years for all states east of the Mississippi River with population densities greater than 25 people per square mile. This program will typically acquire imagery during winter and spring months (leaf off), in natural color.

Value of Imagery

Orthoimagery provides the visual context of an aerial photograph while being as accurate as a map for measurements. This quality allows users to easily:

- Measure distance.
- Calculate areas.
- Determine shapes of features.
- Calculate directions.
- Determine accurate coordinates (locations).
- Determine land cover and use.
- Perform change detection.

Orthoimagery is displayed in E-911 response centers to dispatch first responders to exact locations and for tracking incoming calls from mobile phones. Police, fire, and emergency workers in fire trucks utilize orthoimagery before responding to emergencies. Digital imagery is used to collect a wide variety of information, including transportation routes, wetlands, streams, shore lines, building outlines, timber stands, land-use patterns, farm fields, and crop types.

Local governments rely on orthoimagery to map land property boundaries and manage their streets and other infrastructure assets. Ortho imagery serves as a seamless basemap layer to which many other layers are registered. It provides visual information for the following partial list of applications:

- Homeland security, homeland defense, and emergency management
- Public safety planning, response, and mitigation
- Tax parcel mapping
- Transportation management, operations, and planning
- Economic development
- Utilities management, operations, and planning
- Land planning and zoning
- Drainage, planning and management
- Code and permit enforcement
- Agriculture
- Forestry
- Surveying and mapping
- Environmental management, planning, and regulation
- Education
- Natural resource inventory and assessments

Program Benefits

This program can be operated and managed using federal contracts with multiple professional firms at a lower cost, \$25/acre than the current independent contractors managed by federal, state, and local governments. If cost savings are to be realized, local governments and smaller states because price breaks are achieved by contracting for larger areas.

The national program cost estimate of \$111 million per year includes imagery acquisition and processing costs, contract management, quality control, quality assurance, data distribution, and archiving. Generalizing these costs add approximately 14 percent to orthoimagery production costs.

A national imagery program lacking the suite of coordination mechanisms outlined here (state or state) would cost nearly \$185 million over three years. Cost savings in four areas can reduce this to ~\$333 million, the first cost and the large area and other cost savings (see above). The third (~\$290) comes from reducing duplication of effort and program redundancy. The final factor is a 19 percent return on investment (ROI) value that is achieved through adherence to standards. NSGIC and NDOPP estimate the following cost savings for each of these factors during each three-year cycle:

Large area	\$57,717,000
Other costs	7,510,000
Duplication	53,644,000
ROI	40,770,000
Total savings	\$159,641,000

Six-inch resolution imagery



Natural color image from STURDEO, Palo Alto, Florida

Image type: Natural color
Leaf on or off: Off
Cloud cover: 0%
Horizontal accuracy: 2.5 feet at 95% NSSDA (National Standard for Spatial Data Accuracy)



Frequency	Every three years
Local cost share	50%
Federal program steward	USGS
Buy-out options	100% cost for color-infrared or four-band product 100% cost for increased frequency 100% cost for increased footprint 100% cost for increased location accuracy 100% cost for three-inch resolution 100% cost for better resolution cart products 100% cost for removal of building can (see carting)

One-foot resolution imagery



EarthData image of arroyo drainage, Maryland Department of Natural Resources

Image type: Natural color
Leaf on or off: Off
Cloud cover: 0%
Horizontal accuracy: 5 feet at 95% NSSDA



Frequency	Every three years
Local cost share	None
Federal program steward	USGS
Buy-out options	00% cost for color-infrared or four-band product 00% cost for increased frequency 00% cost for increased footprint 00% cost for increased location accuracy 00% cost for sampling product to lower resolution 00% cost for six-inch resolution 00% cost for better elevation data products 00% cost for removal of building can (see carting)

One-meter resolution imagery



Natural color image of Madison County, Nebraska, USDA NADP program

Image type: Natural color
Leaf on or off: On
Cloud cover: 10%
Horizontal accuracy: 25 feet at 95% NSSDA



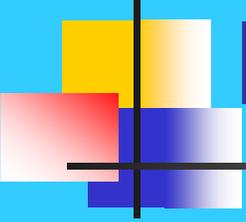
Frequency	Every year in the 48 conterminous states; every five years in Alaska; every three years in Hawaii, Insular areas, and territories.
Local cost share	None
Federal program steward	U.S. Department of Agriculture, except Alaska USGS for Alaska
Buy-out options	100% cost for color-infrared or four-band product 00% cost for increased footprint accuracy

Imagery For The Nation-IFTN

- NSGIC/NDOP/FGDC partnership
- New nationwide imagery program
- Imagery on a set schedule
- Public domain
- Buy-up options

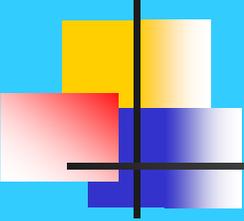
IFTN -Details

- 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)

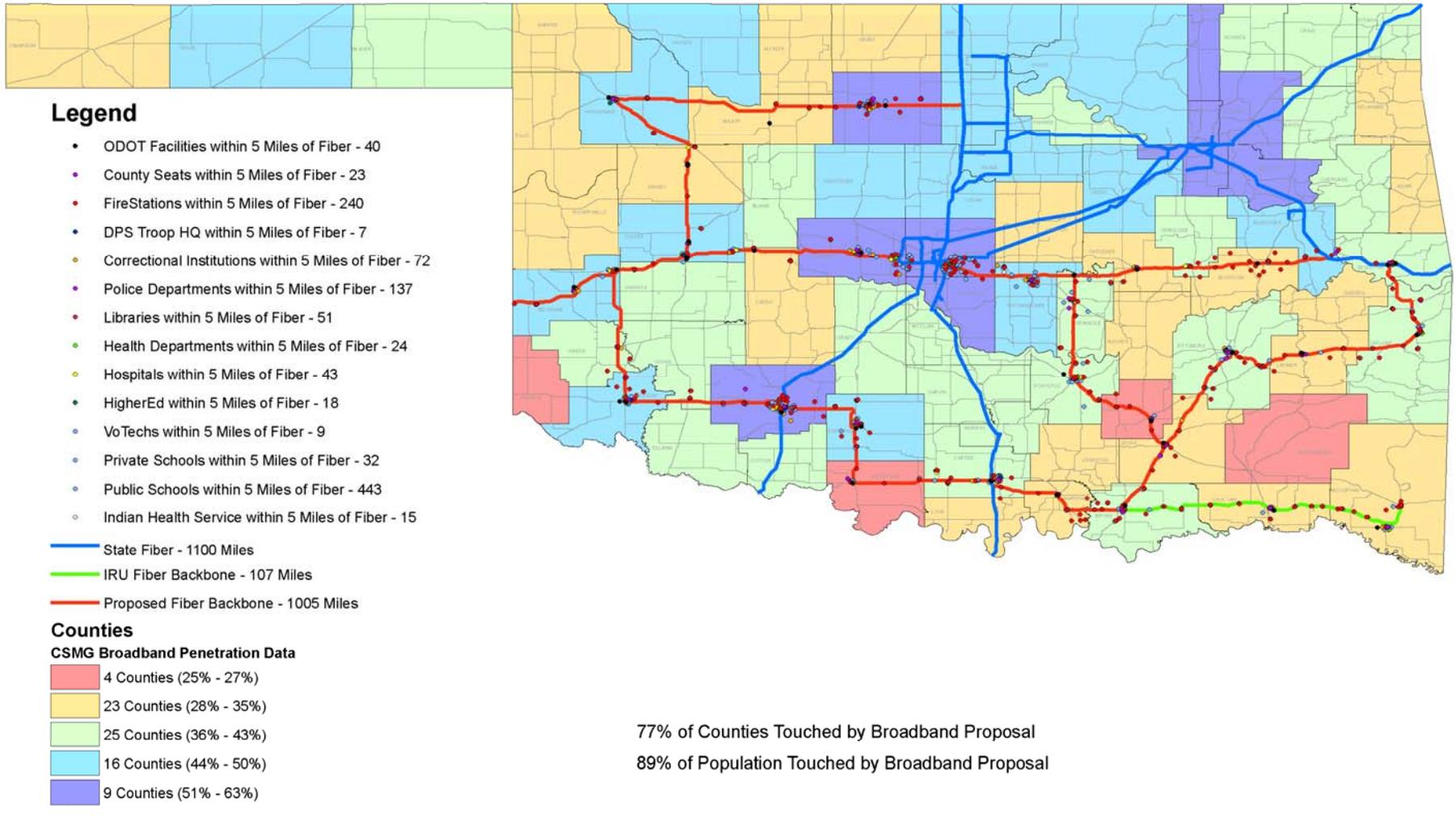
Develop and maintain a comprehensive, interactive, and searchable nationwide inventory map of existing broadband service capability and availability in the United States that depicts the geographic extent to which broadband service capability is deployed and available from a commercial or public provider throughout each state.



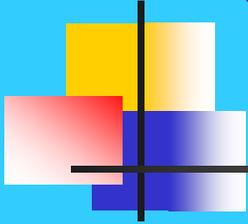
What is Broadband?

- 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.

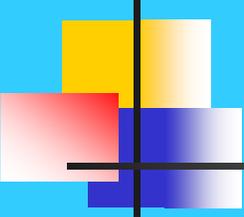
State of Oklahoma Map - Broadband Proposal for Fiber Backbone



State Grants

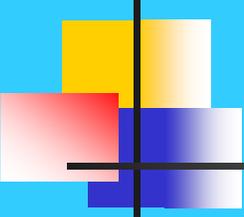


- Availability of broadband service at the address level
- Advertised and “expected actual” speeds of broadband service
- Technology used to deliver broadband service (e.g., Cable, DSL, Fiber-to-home, WiMax)
- Average Revenue Per User (ARPU)*
- Location and capability of critical broadband-related infrastructure*
- Spectrum used by wireless broadband service providers



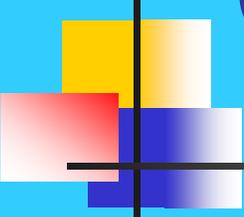
Critical Issues

- 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



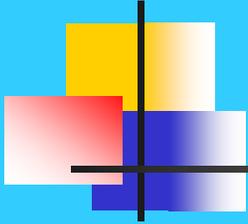
Why is Mapping Important?

- 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>



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

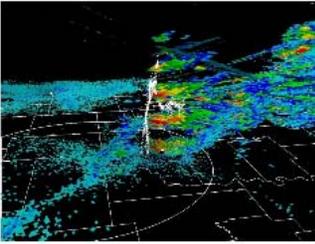
www.csa.ou.edu

UNIVERSITY OF OKLAHOMA



CENTER FOR SPATIAL ANALYSIS

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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 seeks to advance the geospatial vision of the university and contribute to education, research, and economic development in the State of Oklahoma.

[Read more](#)



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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 Corrections:** Developing a GIS toolkit and conducting analysis for the GPS offender monitoring program
- **Oklahoma Broadband Initiative:** Developing a map of high-speed broadband internet service availability in Oklahoma to improve accessibility in unserved and underserved areas

Oklahoma Data Warehouse

- Click on the [“DATA & TOOLS”](#) tab
- Click on [OK DATA WAREHOUSE](#)

- Click on the [“VECTOR DATA”](#) tab to view and download shapefiles

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CENTER FOR SPATIAL ANALYSIS

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- OK Data Warehouse**
- OK Data Warehouse Mapper
- Redistricting 2012
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- Topographical Landgrid
- Spatial Calculator
- Remote Sensing
- OKGIS List

Home Page

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UNIVERSITY OF OKLAHOMA
CENTER FOR SPATIAL ANALYSIS

HOME

VECTOR DATA

IMAGE DATA

ROAD CENTERLINES & BOUNDARIES

Hello! Welcome to the Data Warehouse

The Center for Spatial Analysis is proud to be the online home of the Oklahoma Digital Atlas.

If you have questions or suggestions about a Dataset please contact the organization responsible for the Data by following the links under "Organization" in the tables.

Follow the links in the left frame to access areas of the Data Warehouse.

Disclaimer:
The spatial information hosted at this website was derived from a variety of sources. Care was taken in the creation of these themes, but they are provided "as is". The Center for Spatial Analysis, the University of Oklahoma, or any of the data providers cannot accept any responsibility for errors, omissions, or positional accuracy in the digital data or underlying records. There are no warranties, expressed or implied, including the warranty of merchantability or fitness for a particular purpose, accompanying any of these products. However, notification of any errors would be appreciated.

Projection Note:
All Vector data on this site is provided in unprojected Latitude / Longitude, Decimal Degrees, NAD83 unless otherwise specified. For ArcMap 9.X users, download the projection file (.prj).

Image Data	Last Update	Contact
Digital Elevation Models (1995)	N/A	N/A
Digital Ortho Quads	N/A	N/A
Digital Raster Graphs	N/A	N/A

Vector Data	Available Statewide	Available by County	Available Custom Area	Last Update	Organization
(2000) Population by Census Blocks	Yes	Yes	Yes	Apr 14 2004	CSA
ACOG Vector Road Dataset	Yes	Yes	Yes	May 13 2011	ACOG
Beneficial Use Monitoring Program, Water Quality Sampling Sites (OWRB)	Yes	Yes	Yes	May 17 2006	OWRB
Boundaries of Rural Water Systems in Oklahoma (2000) (OWRB)	Yes	Yes	Yes	May 17 2006	OWRB

Oklahoma Data Warehouse

- Choose to download vector data by STATEWIDE, COUNTY or CUSTOM AREA

- Watch for new and updated layers

UNIVERSITY OF OKLAHOMA
CENTER FOR SPATIAL ANALYSIS
 HOME

VECTOR DATA
 STATEWIDE
 BY COUNTY
 CUSTOM AREA

IMAGE DATA
 ROAD CENTERLINES & BOUNDARIES

County Data Sets

All data provided by CSA, unless otherwise specified, is unprojected (Geographic coordinates NAD83). For ArcMap 9.X users, download the projection file (.prj). Click an underlined name to sort (currently sorted by Subject.LayerName).

Choose a County to View Available Data

Select County

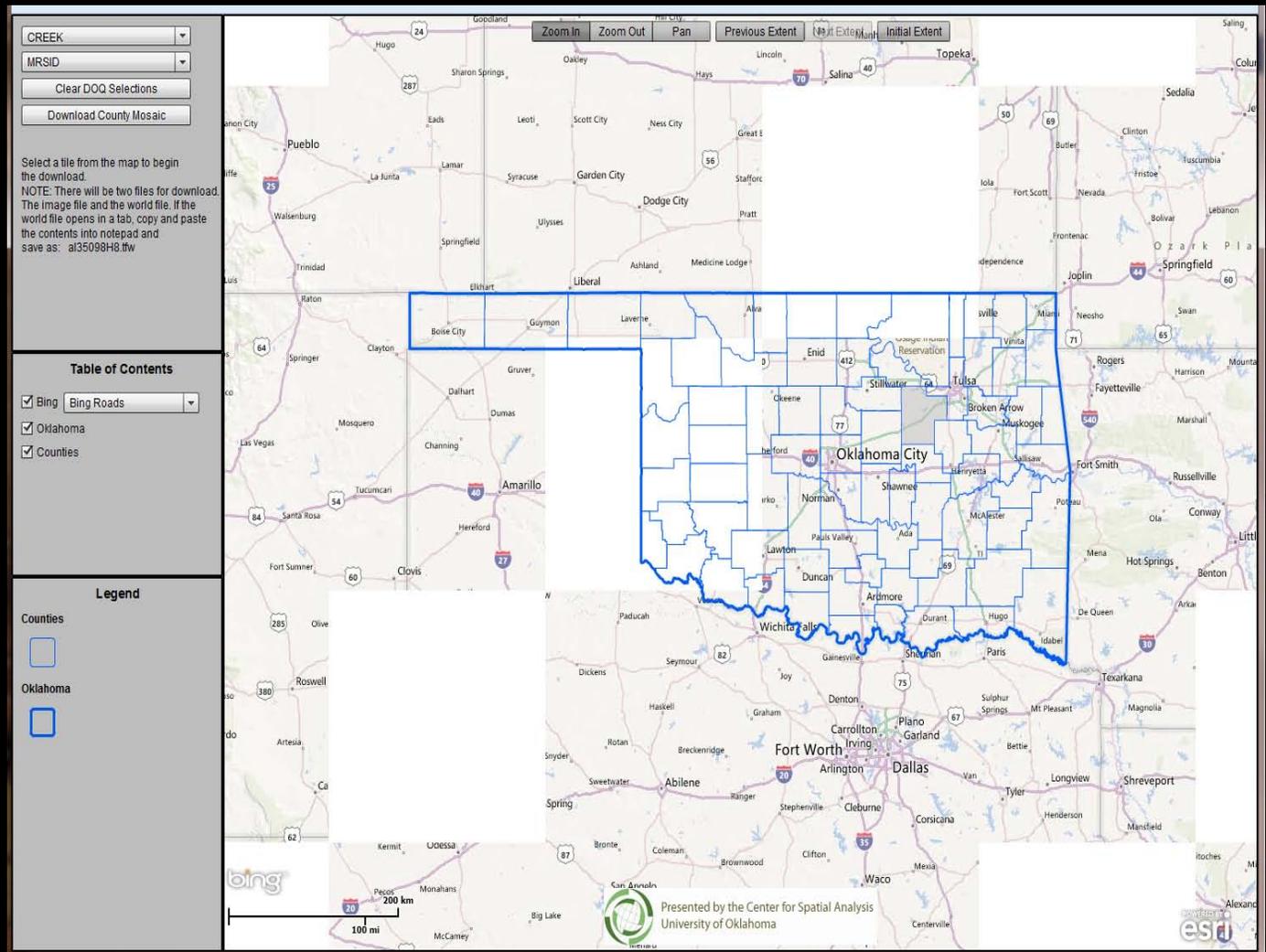
Vector Data	Available Statewide	Available by County	Available Custom Area	Last Update	Organization
(2000) Population by Census Blocks	Yes	Yes	Yes	Apr 14 2004	CSA
ACOG Vector Road Dataset	Yes	Yes	Yes	May 13 2011	ACOG
Beneficial Use Monitoring Program, Water Quality Sampling Sites (OWRB)	Yes	Yes	Yes	May 17 2006	OWRB
Boundaries of Rural Water Systems in Oklahoma (2000) (OWRB)	Yes	Yes	Yes	May 17 2006	OWRB
Career Technology Districts	Yes	Yes	Yes	Sep 15 2011	CSA
Congressional Districts 2000	Yes	Yes	Yes	May 26 2011	CSA
County Boundary	Yes	Yes	Yes	May 21 2010	CSA
County Commissioner Districts 2000	Yes	Yes	Yes	Sep 15 2011	CSA
DOQQ Boundaries	Yes	Yes	Yes	Jun 28 2002	CSA
Fire Protection Districts	Yes	Yes	Yes	Apr 27 2011	OTC
Floodplain Boundaries	Yes	Yes	No	Jun 7 2002	OTC
Highways	Yes	Yes	Yes	Jul 31 2012	CSA
Judicial Districts 2000	Yes	Yes	Yes	Oct 24 2002	CSA
Lakes (OWRB)	Yes	Yes	Yes	Aug 3 2004	OWRB
Major Aquifers of Oklahoma (OWRB)	Yes	Yes	Yes	May 17 2006	OWRB
Misc. Ground Water Data 2000	Yes	Yes	Yes	Jun 7 2002	CSA
Municipal Boundaries	Yes	Yes	Yes	Jul 31 2012	CSA
NRCS Oklahoma Watershed Dam Locations	Yes	Yes	No	Nov 4 2005	OCC
NRCS Water Features	Yes	Yes	No	Jun 26 2008	OTC
NTAD 2003 Airports	Yes	Yes	Yes	Aug 27 2003	BTS
NTAD 2003 Federal Aid Urbanized Area Boundaries	Yes	Yes	Yes	Aug 27 2003	BTS
NTAD 2003 Freight Analysis Framework (FAF) Network	Yes	Yes	Yes	Aug 27 2003	BTS
NTAD 2003 Hydrographic Features (line)	Yes	Yes	Yes	Aug 27 2003	BTS
NTAD 2003 Hydrographic Features (polygon)	Yes	Yes	Yes	Aug 27 2003	BTS
NTAD 2003 Intermodal Terminal Facilities	Yes	Yes	Yes	Aug 27 2003	BTS
NTAD 2003 National Highway Planning Network 2002.10 (line)	Yes	Yes	Yes	Aug 27 2003	BTS

Oklahoma Data Warehouse



- Click on the **"IMAGE DATA"** tab

- Click County
- Image Type (.sid)
- Download County Mosaic



CREEK

MRSID

Clear DOQ Selections

Download County Mosaic

Select a tile from the map to begin the download.
NOTE: There will be two files for download. The image file and the world file. If the world file opens in a tab, copy and paste the contents into notepad and save as: al35098H8.thw

Table of Contents

Bing Bing Roads

Oklahoma

Counties

Legend

Counties

Oklahoma

Presented by the Center for Spatial Analysis
University of Oklahoma

Oklahoma Data Warehouse

- Click County
- Image Type (UTM-DRG) Digital Raster Graph.
- Select a tile from the map for download.
- This is the Olive USGS 7.5min topographic quadrangle map.

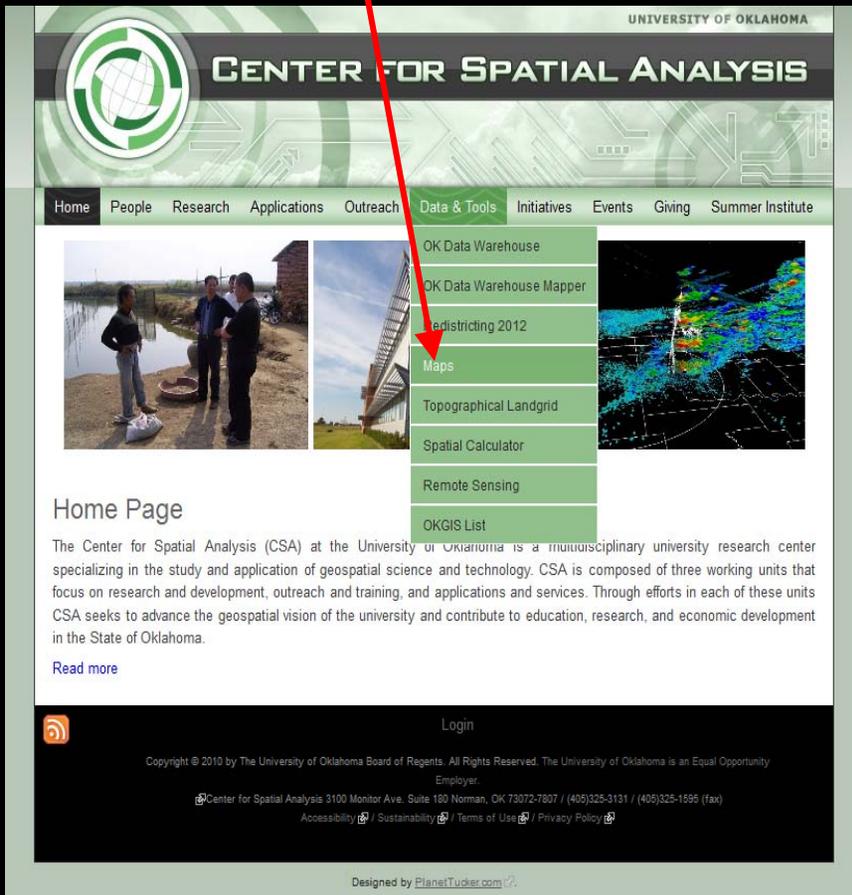
The screenshot displays the Oklahoma Data Warehouse interface. On the left sidebar, there are dropdown menus for 'CREEK' and 'UTM DRG'. Below these is a 'Table of Contents' section with checkboxes for 'Bing', 'Oklahoma', and 'Counties'. A 'Legend' section shows symbols for 'DOQ Tiles', 'Counties', and 'Oklahoma'. The main map area shows a grid of tiles over a topographic map of Oklahoma. A red square highlights a specific tile, with a tooltip showing 'Quad Name: Olive DSN: 36096a44'. The map includes labels for various counties and towns, such as Drumright, Shamrock, Bellvue, Heyburn, Tabor, Slick, Edna, Beggs, and Natura. A scale bar at the bottom left indicates 10 km and 5 miles. Logos for Bing, Clark, and Esri are visible at the bottom of the map.

Oklahoma Data Warehouse

■ Click on Maps

■ view municipal maps

■ view county precinct/school district maps



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- OK Data Warehouse Mapper
- Redistricting 2012
- Maps**
- Topographical Landgrid
- Spatial Calculator
- Remote Sensing
- OKGIS List

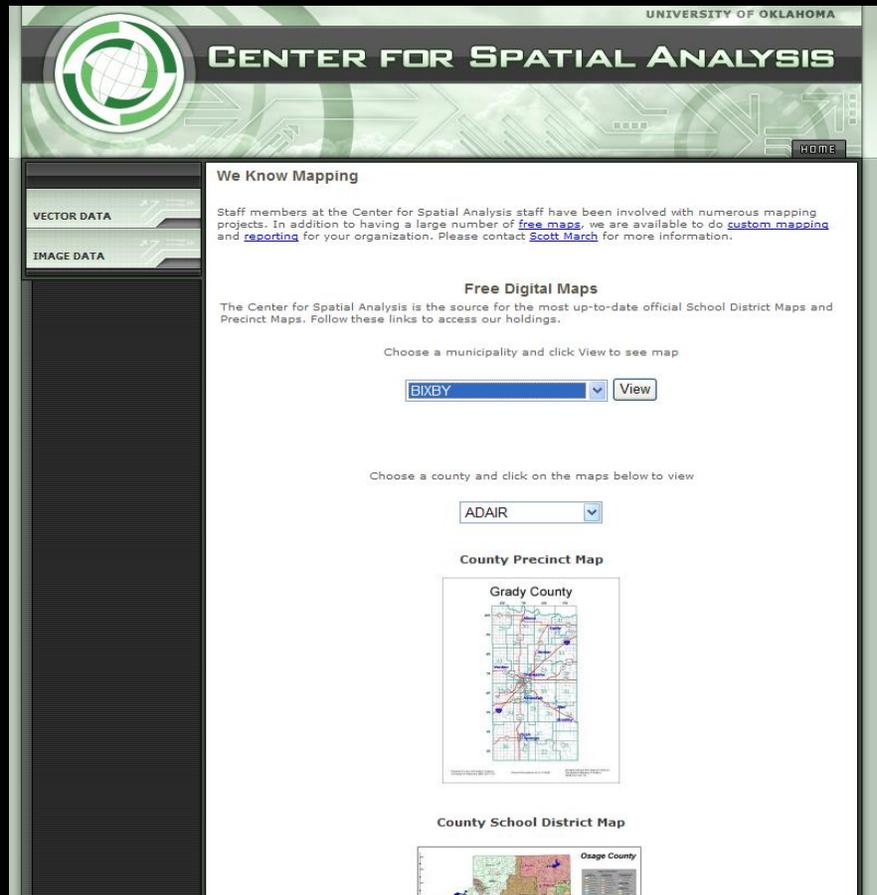
Home Page

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HOME

We Know Mapping

Staff members at the Center for Spatial Analysis staff have been involved with numerous mapping projects. In addition to having a large number of [free maps](#), we are available to do [custom mapping](#) and [reporting](#) for your organization. Please contact [Scott March](#) for more information.

Free Digital Maps

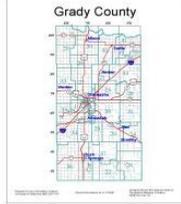
The Center for Spatial Analysis is the source for the most up-to-date official School District Maps and Precinct Maps. Follow these links to access our holdings.

Choose a municipality and click View to see map

Choose a county and click on the maps below to view

County Precinct Map

Grady County



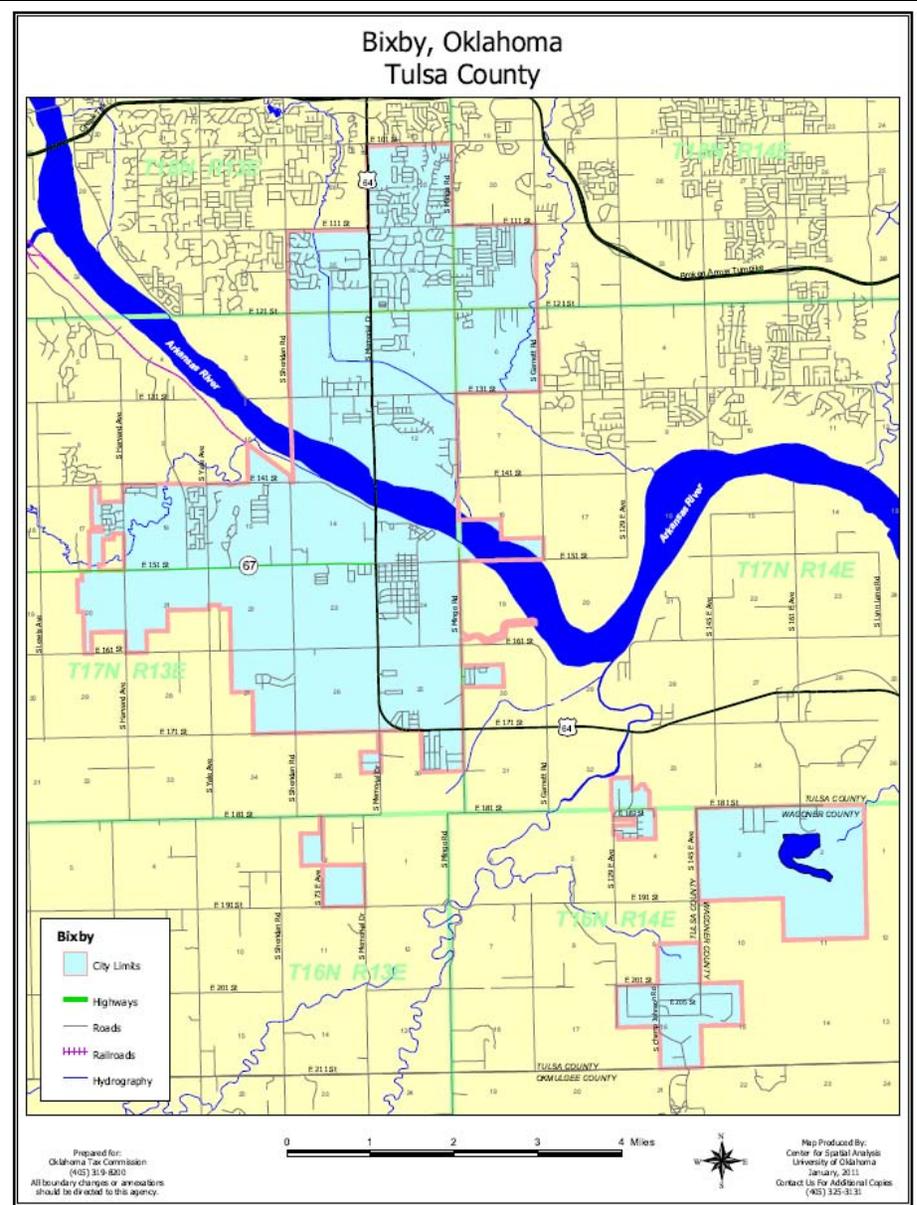
County School District Map

Osage County



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 80 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

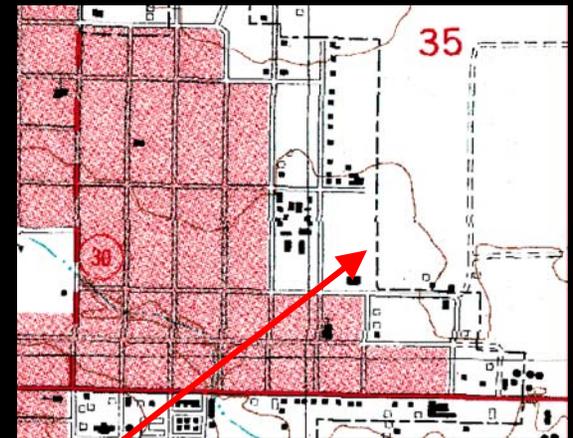
- All 600 municipalities will have city boundaries adjusted to Tiger2010 line features and 2010 NAIP imagery.

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.

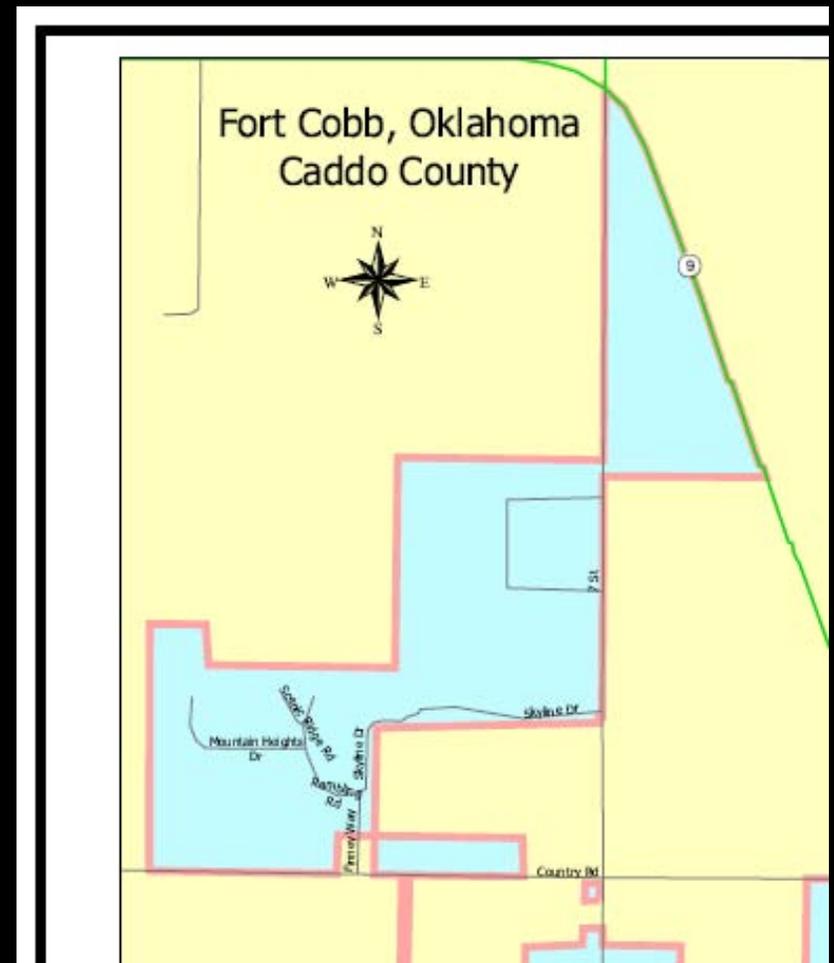
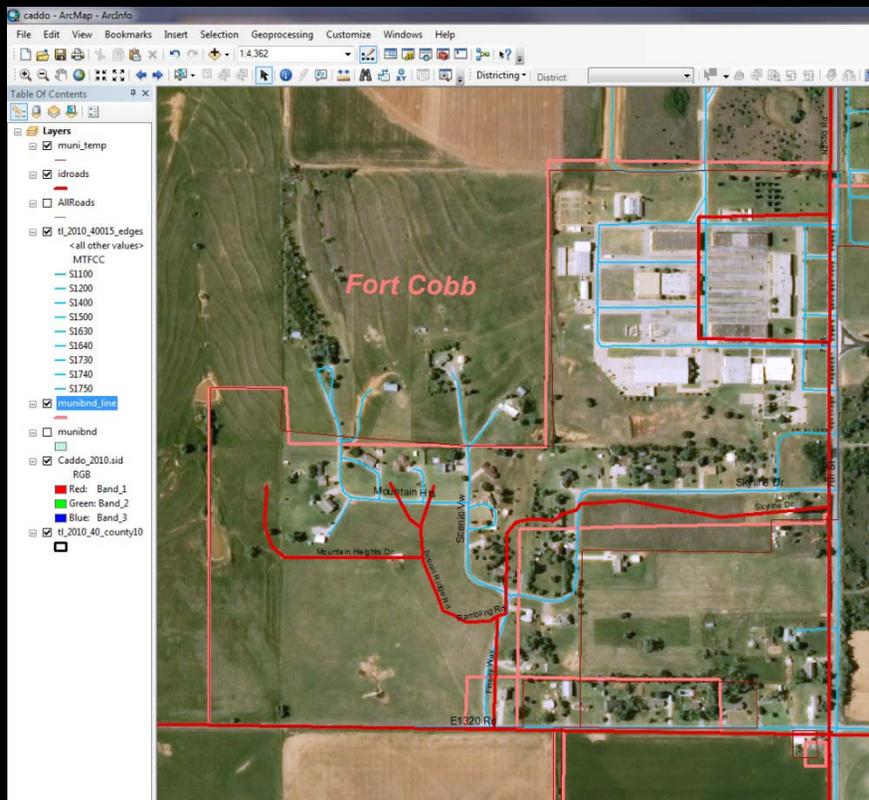
TIGER 2010

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.

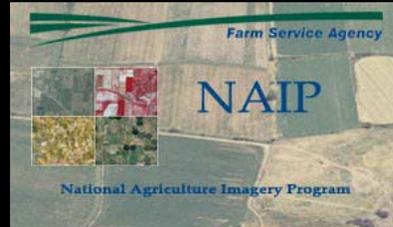
In preparation for the 2010 Census, Census employees walked virtually every street in the United States with the primary purpose of verifying and updating Census address lists. A second priority was to provide updates to the Census road network. For the first time census workers used handheld computers 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.

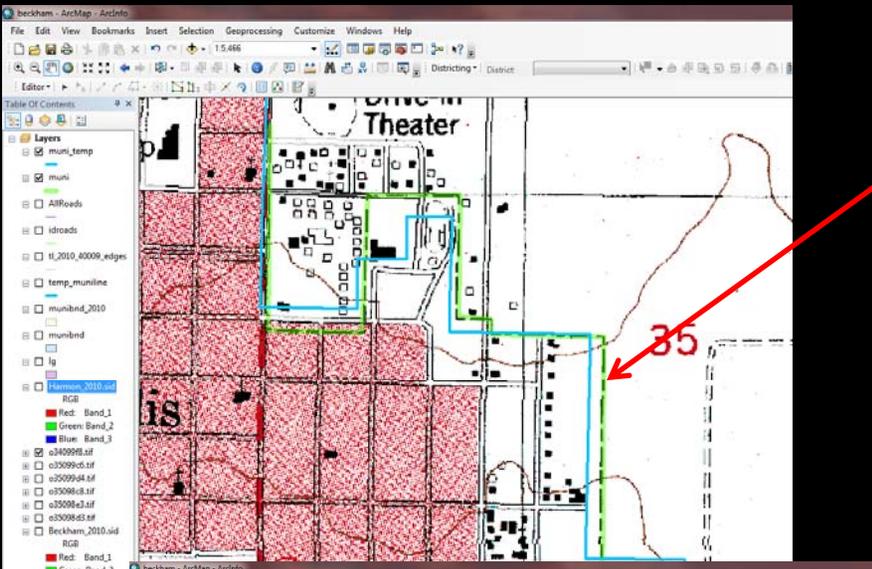


What is NAIP?



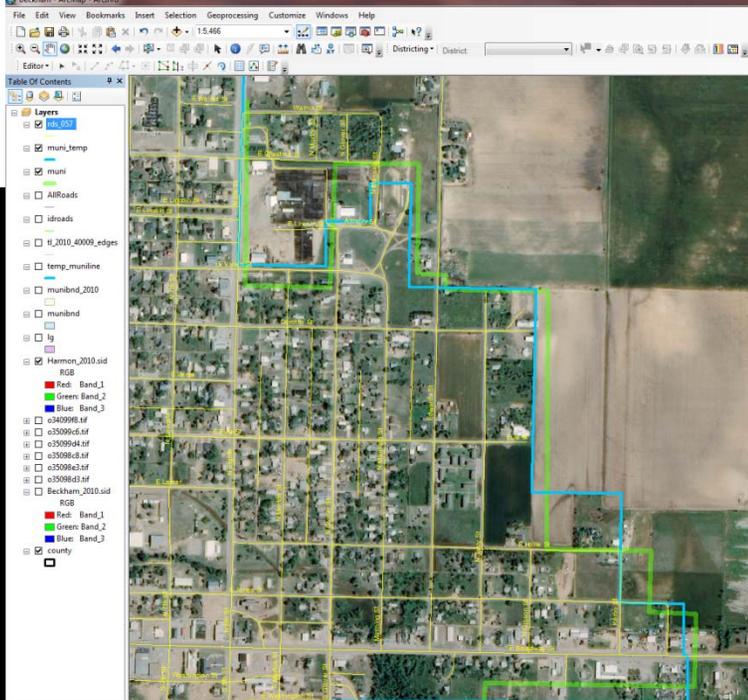
The National Agriculture Imagery Program acquires aerial imagery during the agricultural growing seasons. A primary goal of the NAIP program is to make the digital ortho photography available to the public within a year of acquisition. The 2010 NAIP imagery for Oklahoma became available in the spring 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.



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

▪ Redistricting 2012

Over the past year CSA has continued to support the Oklahoma State Election Board's re-precincting component of the statewide redistricting following the 2010 Census.

CSA met with 77 separate County Election Boards to go over boundaries and determine where precinct lines needed to be adjusted based on 2010 Census block populations. Precinct lines cannot cross Congressional, Senate, House or County Commissioner boundaries.

Center for Spatial Analysis:

Redistricting Mapping Data

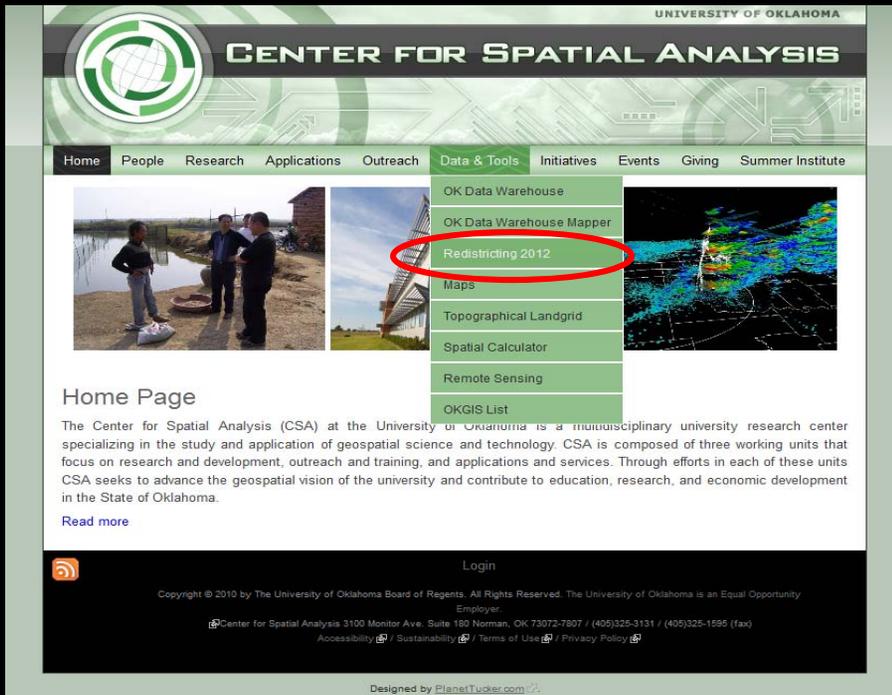
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The 2012 Redistricting shapefiles should be considered preliminary. We are currently working on determining additional attributes to be included as part of these shapefiles. Updated files will be posted when they are available.

Website: <http://csa.ou.edu/> | Contact: Scott March scmarch@ou.edu

Directory:

	Parent Directory		-
	Adair/	24-Apr-2012 15:20	-
	Alfalfa/	24-Apr-2012 15:20	-
	Atoka/	24-Apr-2012 15:20	-
	Beaver/	24-Apr-2012 15:20	-
	Beckham/	24-Apr-2012 15:20	-



The screenshot shows the website header with the University of Oklahoma logo and the Center for Spatial Analysis name. A navigation menu includes 'Home', 'People', 'Research', 'Applications', 'Outreach', 'Data & Tools', 'Initiatives', 'Events', 'Giving', and 'Summer Institute'. The 'Data & Tools' menu is expanded, showing options like 'OK Data Warehouse', 'OK Data Warehouse Mapper', 'Redistricting 2012' (highlighted with a red circle), 'Maps', 'Topographical Landgrid', 'Spatial Calculator', 'Remote Sensing', and 'OKGIS List'. Below the menu, there are three images: a group of people outdoors, a building, and a map. The page title is 'Home Page' and the main content area contains introductory text about the center and a 'Read more' link.

Redistricting data is available in ESRI Shapefile format or in .pdf format as a viewable map.

Shapefiles are available for County Commissioner, State House, State Senate and Voter Precincts for all 77 counties.

Center for Spatial Analysis:

Redistricting Mapping Data

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Directory:

	Parent Directory		-
	Maps/	24-Apr-2012 15:20	-
	Shapefiles/	24-Apr-2012 15:20	-

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Directory:

	Parent Directory		-
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	Adair_house.zip	24-Apr-2012 15:20	17K
	Adair_precinct.zip	24-Apr-2012 15:20	171K
	Adair_senate.zip	24-Apr-2012 15:20	17K

Center for Spatial Analysis:

Redistricting Mapping Data

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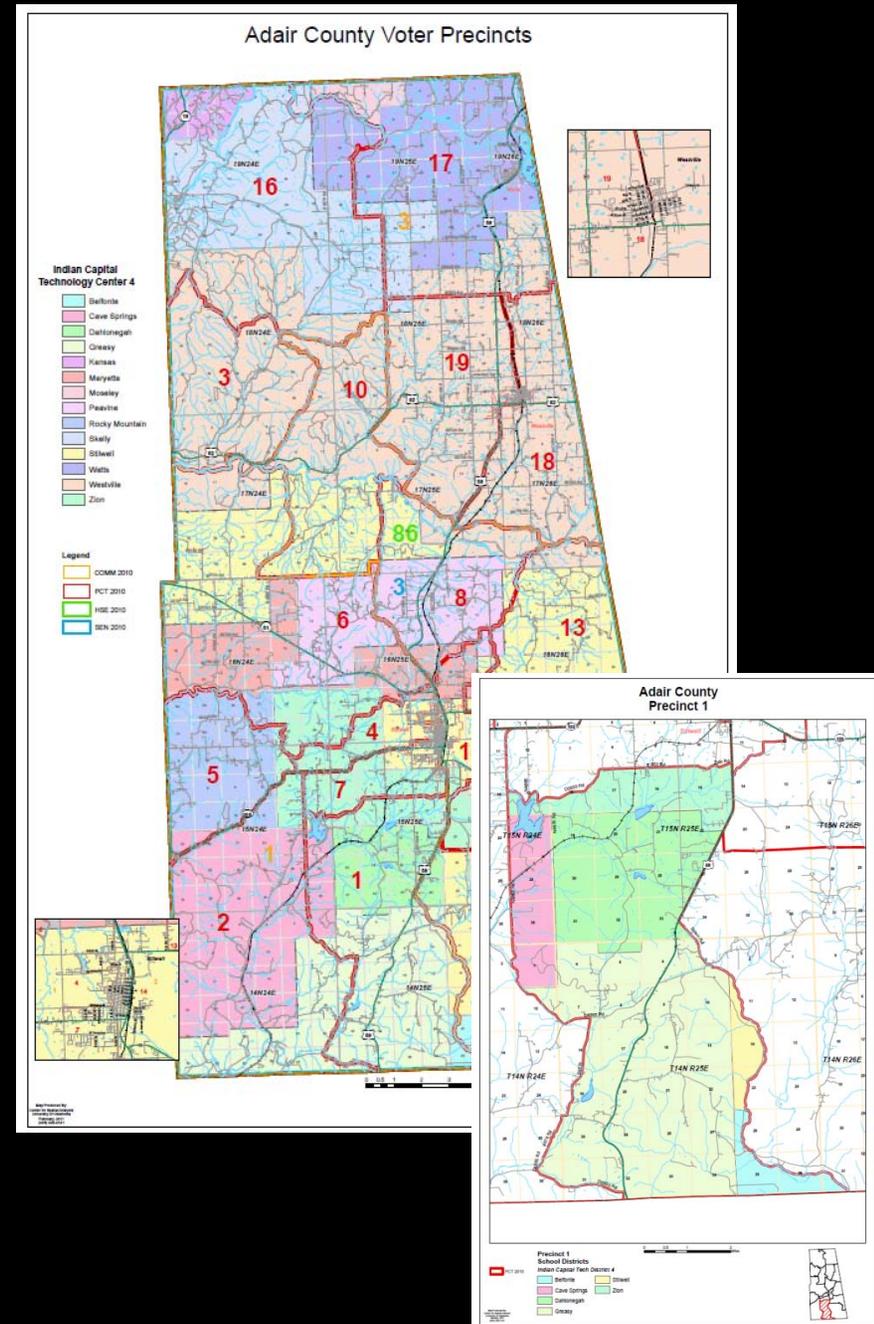
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Directory:

Parent Directory			
010001.pdf	24-Apr-2012 15:20	615K	
010002.pdf	24-Apr-2012 15:20	593K	
010003.pdf	24-Apr-2012 15:20	431K	
010004.pdf	24-Apr-2012 15:20	291K	
010005.pdf	24-Apr-2012 15:20	379K	
010006.pdf	24-Apr-2012 15:20	1.0M	
010007.pdf	24-Apr-2012 15:20	265K	
010008.pdf	24-Apr-2012 15:20	549K	
010010.pdf	24-Apr-2012 15:20	565K	
010011.pdf	24-Apr-2012 15:20	627K	
010012.pdf	24-Apr-2012 15:20	645K	
010013.pdf	24-Apr-2012 15:20	466K	

Click on the individual precinct .pdf's to display a map.



Oklahoma Data Warehouse Mapper

- Click on [OKLAHOMA DATA WAREHOUSE MAPPER...](#)

DATA, PRODUCTS & TOOLS

- [OK DATA WAREHOUSE](#)
- [OK DATA WAREHOUSE MAPPER](#)
- MAPS**
- [SPATIAL CALCULATOR](#)
- [TOPOGRAPHIC LANDGRID](#)

Oklahoma Data Warehouse Mapper Provided

MAP TOOLS :

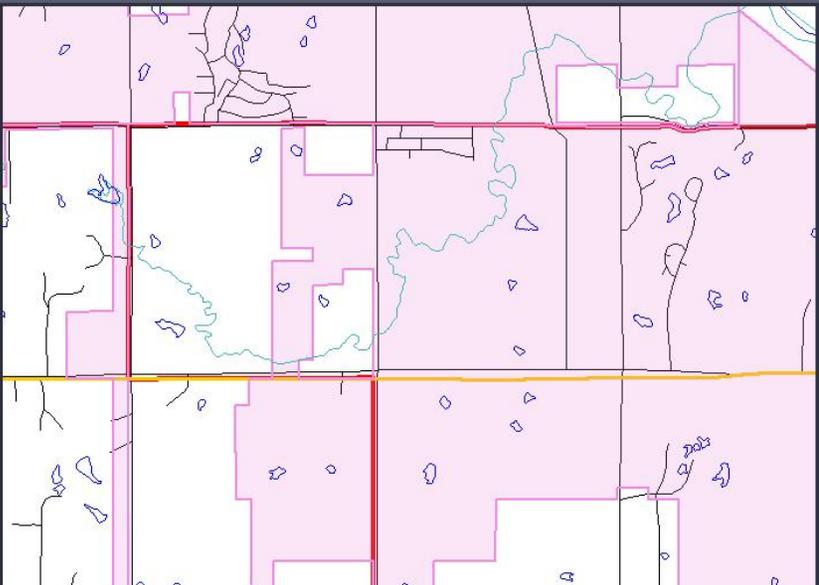
- ZOOM IN
- ZOOM OUT
- ZOOM TO
- ZOOM FULL
- PAN
- IDENTIFY
- REFRESH
- PRINT MAP
- E-MAIL
- HELP

MAP SIZE :

- X-SMALL
- SMALL
- MEDIUM
- LARGE
- X-LARGE

Powered by
Map Server





Identify Results
Precinct 351
Tulsa County, Congressional District 01, Senate District 037, House District 080, Commissioner District 03

[showhide]

Environmental

- (2000) Population by Census Bl
- OWRB Well Logs
- Hydrology
- Rivers (OWRB)
- NRCS Soils
- NRCS Water
- Watershed Dam Locations (NR)
- Flood (Zone A - FW)
- Flood (Zone A)
- Flood (Zone X500)
- Lakes (OWRB)
- NTAD Hydrographic Features (li
- NTAD Hydrographic Features (p
- Lake Sites (BUMP)
- Stream Sites (BUMP)
- Nutrient Limited Watersheds (BUM
- OWRB Major Aquifers
- OWRB Reported Well Logs
- RWS Boundaries
- RWS Pipelines

Transportation

- Local Roads (TIGER)
- Local Roads (TIGER)
- Highways (TIGER)
- Local Roads (ACOG)
- Local Roads (ACOG)
- Misc. Ground Trans. Tiger 2000
- Railroads
- NTAD Airports
- NTAD Intermodal Terminal Facil
- NTAD National Rail Network 1:1
- NTAD National Rail Network 1:2

Oklahoma Data Warehouse Mapper

- Interactively map over 60 data layers

- Turn on/off labels
- Select “Identify” layer
- Download zoom extents

Oklahoma Data Warehouse Mapper Provided

MAP TOOLS :

- ZOOM IN
- ZOOM OUT
- ZOOM TO
- ZOOM FULL
- PAN
- IDENTIFY
- REFRESH
- PRINT MAP
- E-MAIL
- HELP

MAP SIZE :

- X-SMALL
- SMALL
- MEDIUM
- LARGE
- X-LARGE

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Questions?

Thank You

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Standard on Digital Cadastral Maps and Parcel Identifiers

Approved January 2012

International Association of Assessing Officers

This standard revises and replaces the July 2003 *Standard on Digital Cadastral Maps and Parcel Identifiers*.

The assessment standards set forth herein represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers. The objective of these standards is to provide a systematic means by which concerned assessing officers can improve and standardize the operation of their offices. The standards presented here are advisory in nature and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with the *Uniform Standards of Professional Appraisal Practice (USPAP)* or state laws, *USPAP* and state laws shall govern.

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Standard on Digital Cadastral Maps and Parcel Identifiers

1. Scope

This standard provides recommendations on the development and maintenance of digital cadastral assessment maps, parcel data layers in a geographic information system, and parcel identifiers. It describes digital mapping system components, content, design, creation, maintenance, and contracts. It also discusses deed processing and parcel identification systems. This standard addresses computerized mapping systems; see the *Standard on Manual Cadastral Maps and Parcel Identifiers* (IAAO 2004) for information on manual parcel mapping. Technical aspects of the standard and technical recommendations may apply universally; however, many of the specific recommendations are more pertinent for local jurisdictions maintaining in-house parcel-mapping systems. State mapping functions are not addressed in this standard, although many aspects of the standard may be applicable to state and provincial systems provided for local assessor use.

2. Introduction

The principal responsibility of the assessor is to locate, inventory, and appraise all property within the jurisdiction. A complete set of maps is necessary to perform this function. Maps help determine the location of property, indicate the size and shape of each parcel, and reveal geographic relationships that affect property value. Maps and map data are important not only for assessors, but also for other governmental agencies, the public, and the land information community (such as realtors, title companies, and surveyors). In addition, the assessor must track current ownership of all parcels, so that the proper party can receive assessment notices and tax bills. Computerization of map and parcel data can enhance the capability to manage, analyze, summarize, display, and disseminate geographically referenced information.

2.1 Computerized Mapping

Computerized mapping systems may be referred to by several names. They include:

- Geographic information system (GIS)
- Land information system (LIS)
- Digital multipurpose cadastre
- Multipurpose land information system (MPLIS)
- Land parcel database

For purposes of this standard and for consistency with other IAAO standards the term “digital cadastral mapping system” will be used.

2.2 The Value of Digital Cadastral Maps

Working with digital cadastral maps and tabular parcel-related data in a GIS, users can selectively retrieve and manipulate layers of parcel and spatial information to produce composite maps with only the data they need. Sharing GIS files over an internal or external data network makes parcel maps and related attribute information widely available, and reduces the duplication of effort inherent in separate map systems. Such sharing is becoming increasingly sophisticated, ranging from allowing users to download data or prepared maps, to allowing users to make sophisticated queries that may draw on the power of the host GIS’s software and hardware.

2.3 Components of a Digital Cadastral Mapping System

A digital cadastral mapping system should have the following components:

- Reference to a geodetic control network
- Current base map layer (ideally, photogrammetrically derived)
- A cadastral layer delineating all real property parcels
- Vertical aerial photographs and/or images (ideally, orthorectified)
- A unique parcel identifier assigned to each parcel
- A means to tie spatial data to attribute data (ownership and parcel characteristic files)
- Additional layers of interest to the assessor, such as municipal boundaries, zoning, soil types, and flood plains

2.4 The Role of the Assessor

The assessor may assume many different roles in the management of a jurisdiction’s digital mapping system or GIS. The assessor may have the lead role in mapping parcels and also street centerlines, crime scenes, zoning, and other layers for other offices. In contrast, the role may be limited to maintaining a parcel layer, leaving responsibility for other layers to the relevant offices (for example, crime scenes to the sheriff) or to a central office (a jurisdiction-wide GIS agency, or an information technology department). In any case, the assessor must retain the ultimate authority to inventory, create, and define parcels and parcel identifiers for property tax purposes.

3. Elements of a Digital Cadastral Mapping System

A mapping system for assessment purposes includes the maps, accompanying records, and resources to support mapping. In the digital environment it should be designed to work seamlessly as a key component within a GIS. The data format and map projection should be compatible with other GIS data layers in the jurisdiction, and it should be well documented, with metadata that explains how it was created and how it will be maintained. At its core, it should contain the following elements:

3.1 Geodetic Network

A geodetic control network consists of monumented points whose locations on the surface of the earth are defined with certainty. These points may be described in terms of latitude and longitude, but are more commonly used when projected to state plane coordinates. Additional points in the field are often collected in preparation for georeferencing vertical aerial photography and base maps. Density and placement of control points should be related to map scale, population density, property value, accuracy specifications, and anticipated product lifespan. Today, professional land surveyors are using global positioning systems (GPS) to locate such points with a very high level of accuracy.

In the future, improvements in GPS satellite signals, receiver equipment, satellite based augmentation systems (SBAS), and positioning techniques may reduce the need for dense on-the-ground control networks. A few precise control points tied to continuously operating reference stations (CORS)—especially those that broadcast their signals, may fulfill this function. Assessors should support efforts to create such stations and to mandate their use when preparing plats, surveys, and property boundary descriptions.

3.2 Base Map Layers

Base maps locate the major physical features of the landscape such as roads, water features, elevation contours, fence and hedge lines, and building footprints. In some jurisdictions, they contain the fundamental information from which the cadastral maps are prepared. Base maps should be tied to the geodetic network. They are typically prepared using photogrammetric methods and include attributed: points (power poles, fire hydrants, etc.); lines (curbs, ditches, and fences, etc.); and polygons (ponds, building footprints, etc.). Base map development in urban areas requires very sophisticated techniques and equipment. This work is typically performed by professional photogrammetry firms.

In more rural and remote areas, base map needs may be met by a national mapping program's digital topographic maps or orthophotoquads, or by other orthoimages. Examples are the U.S. Geological Survey's Digital Raster Graphics (DRG's) or Digital Line Graphs (DLGs), and the National Aerial Photography Program (NAPP) orthophotos.

Another key map layer comprises elevation data. An advanced GIS should contain a digital terrain model (DTM), or digital elevation model (DEM) that will enable a three-dimensional representation of the ground. Thus, the assessor can visualize geographic features such as flood plains or view lots. The DEM/DTM will also provide the foundation for development of orthophotos (orthorectification). The traditional DEM/DTM product was developed through stereo image models obtained in conjunction with aerial orthophotography. However, many jurisdictions now acquire high-resolution digital elevation data through a separate remote sensing process that employs airborne LiDAR (light detection and ranging) technology.

3.3 Cadastral Map Layers

The cadastral map layers should be tied to the base map layer and should show all parcels in the assessing jurisdiction. Each parcel polygon should be attributed with a unique parcel identifier. Parcel boundary lines should be attributed or annotated with bearing, distance, and curve data. Details on map creation and maintenance are provided in sections 4 through 7.

3.4 Additional Map Layers

A multipurpose cadastre should have a variety of layers. Polygon map layers that can be of great value to the assessor include municipal and taxing district and school district boundaries, appraisal neighborhoods, soil types, zoning, subdivision boundaries, and flood insurance rate areas. Linear map layers may include features such as street centerlines, utility lines, and transit lines. Point map layers may include locations of fire and police stations, public buildings and schools. In smaller jurisdictions, the assessor may be responsible for creating and maintaining some or all of these GIS layers; in a large jurisdiction, they may be developed and maintained by other offices or agencies.

3.5 Parcel Identifiers

Each parcel should be keyed to a unique identification number or code that links the cadastral layer with files containing data such as ownership, value, use, and zoning. The parcel identifier provides a common index for all property records and may help track changes in legal descriptions in a rigorous and more manageable way. Parcel identification systems are detailed in section 8.

3.6 Ownership Information

The current owner, owners, and/or parties of interest should be identified for each parcel. In addition, the basis of ownership (recorded deed, contract, court decree, and so on) should be documented. It is desirable to maintain records of past ownership history. Deeds and other ownership documents should be processed within two weeks of recording (National Research Council 1983, 56), al-

though with adequate staffing and technology, deeds can be processed within twenty-four hours or less. Details on ownership database maintenance are in section 6.

3.7 Imagery

Vertical aerial photographs based on film have long been an essential product for base map development. They are being increasingly replaced by digital images from aircraft. Imagery has greater value when it has had all distortions removed so that it closely matches the geodetic control, can serve as a base map, and meets the measurement tolerances required for the cadastral layer. Such images are called orthophotos, orthorectified images, or “orthos.” Jurisdictions should acquire new imagery of urban areas at least every five years and of rural areas at least every ten years. Jurisdictions experiencing rapid or slow growth may need to adjust this timetable. Aerial imagery (and photogrammetric work done to create base maps) should meet industry recognized standards for scale, positional accuracy, resolution, and other requirements (URISA/IAAO 1999; U.S. Geological Survey 1986; Federal Geographic Data Committee 1996, 1998a, 1998b; and American Society of Photogrammetry and Remote Sensing 1989).

3.8 Map Products

The assessor should make cadastral data available in a variety of formats. Providing Internet maps can allow easy public access; an Intranet can give similar access to all offices in the jurisdiction; a virtual private network (VPN) can facilitate data dissemination and sharing with stakeholders at remote sites. No matter how advanced the capabilities of the office, a set of current printed maps should be available to the public and staff.

Digital cadastral maps, whether viewed on-screen or in printed form, should include the following elements:

- Boundaries of all parcels
- Parcel identifiers
- Parcel dimensions and areas
- Easements that influence value
- Subdivision or plat boundaries, as well as block and lot numbers
- Boundaries and names of political subdivisions, such as counties, towns, townships, and municipalities
- Boundaries and names of geographic subdivisions, such as sections, townships, government lots, land districts, and land lots
- Locations and names of streets, highways, alleys, railroads, rivers, lakes, and other geographic features

Printed maps should include other basic information: a map sheet number, title block, map scale, map legend, north arrow, key or link to adjoining maps, quality standard achieved, update log, and a disclaimer.

3.9 Facilities and Equipment

Cadastral mappers and deed processors should have a minimum of 100 square feet (10 square meters) of workspace per person. Additional adequate space should be provided for specialized equipment and storage. The process of converting from manual to digital maps may create a temporary need for additional space if the project is performed in-house; see *Standard on Facilities, Computers, Equipment, and Supplies* (IAAO 2003).

3.10 Program Management

Responsibility for mapping program management should be clearly assigned. Managers must ensure that map products meet assessment needs. A manager’s duties may include

- Producing new cadastral and associated map layers (see sections 4 and 5)
- Maintaining existing layers and ownership records (see section 6)
- Controlling quality of map production and maintenance (see section 7)
- Contracting for mapping services such as aerial imagery
- Coordinating map layer responsibilities with other stakeholders
- Sharing and selling map products
- Creating and maintaining metadata that describes map products
- Public relations with the land information community and the public
- Purchasing hardware and software
- Creating and maintaining procedure manuals
- Staying current with national and industry standards
- Training personnel
- Creating and maintaining budgets

3.11 Staff and Training

An effective digital cadastral mapping and deed-processing program requires approximately one staff person per 10,000 to 20,000 parcels. This number may be modified depending on the following factors:

- Degree of automation and efficiency in deed processing and mapping work flows

- Economies of scale in larger jurisdictions
- Need to create or recreate digital map layers
- Volume of deed processing work
- Ratio of ownership name changes to transfers that create new parcels.
- Volume of new subdivision and condominium plats filed
- Need to respond to public requests for map and ownership information
- Reliance on contracted mapping services
- Need to create and maintain layers for non-assessment purposes, such as zoning, transportation planning, and emergency response
- Ease of deed processing, especially if transfers contain an accurate parcel identifier

All mapping personnel should receive training in procedures that are appropriate to the jurisdiction. At a minimum, mapping and deed-processing staff should understand the engineering basis of highway and railroad rights-of-way, the surveying basis of boundary creation and description throughout the history of the jurisdiction, and appropriate legal principles of boundary and title law. Once these basic competencies have been achieved, staff should be trained in techniques of mapping with coordinate geometry (COGO), computer aided drafting (CAD), and/or GIS software.

3.12 Procedures, Standards, and Records

A procedure manual for deed processing, as well as for the production and maintenance of cadastral and other map layers, should be developed to ensure that this work is accomplished in a uniform manner. The manual should include detailed standards for map layers and associated databases. It must be continually maintained to reflect procedural changes. In accordance with applicable statutes and ordinances, records used in preparing and maintaining the maps should be retained. These map creation and maintenance processes should be included in metadata that accompany map layers. The Urban and Regional Information Systems Association (URISA) has published a complete digital cadastral mapping procedure manual (URISA 1999).

4. Preparation for a Digital Cadastral Mapping Program

Extensive preparation, planning, and testing are necessary before fully embarking on a new or revised digital mapping program. An introductory level guide to many of these issues has been published (URISA/IAAO 1999); a much more detailed guide is also available (FGDC 1994).

4.1 Needs Analysis

Adequate preparation is essential before a new digital mapping program is undertaken or an existing one is revised. The jurisdiction must first evaluate the assessor's mapping needs, with outside assistance if needed. This analysis should include the following steps:

- Review applicable statutes, rules, regulations, and standards
- Inventory office functions, practices, and resources
- Determine the type of finished product and the accuracies desired and required
- Evaluate existing and needed personnel, facilities, software, hardware, and operating systems
- Determine the funding available

This process should then be extended to the entire jurisdiction and to potential stakeholders and end users. At that point, decisions should be made on the following factors:

- Type of digital maps to create (see section 4.2)
- Need for cooperation with other entities that have
 - already created useful map layers
 - want access to cadastral map layers
- Mix of in-house versus contracted work required to accomplish goals
- Optimal work flow
- Technical specifications for the digital map layers
- Preliminary schedule for the work

4.2 Selection of Type of Digital Cadastral Map

Based on the needs analysis, a type of digital cadastral map must be selected. In general, there are five types of digital maps, ranging from scanned images of the manually prepared legacy maps to maps created through a parcel data model. The desired quality of the digital cadastral map layer is a critical decision depending on budget and goals. A jurisdiction might decide to proceed through all five types over a period of years. However, the fifth type, based on a parcel data model, is the best and should be the goal of all jurisdictions.

4.2.1. Scanned Maps

Existing legacy paper maps or drafting film sheets can simply be scanned into a raster image. These can be difficult to maintain in this raster form, and do not have linked data, but can be easily accessed and shared by anyone with a computer. They are relatively inexpensive to produce, with minimal training and software needs. They also can perpetuate problems that result from legacy maps that were not based on a geodetic network, or were subject to compilation errors. Such maps can be useful during the

migration to the next three types of maps (4.2.2, 4.2.3 and 4.2.4), and they can become valuable historical records documenting the end of manual map maintenance, and the start of digital mapping.

4.2.2. Scanned and Georeferenced Maps, with Data Points

Such scanned maps may be referenced to a geodetic control network, so they can be displayed with other georeferenced data layers. These are difficult to maintain, but easily shared. The scanned maps can have a data point placed in each parcel's approximate center (centroid). The attributes of these data points—such as owner name, situs address, assessed value and property characteristics, can be displayed and queried.

4.2.3. Trace-Digitized Polygons

Digital polygons can be created by tracing images (orthophotography or scanned images of hard copy maps) on a large high-resolution monitor (heads-up digitizing) or on a digitizing table. The resulting cadastral layer can be adequate for many appraisal and planning analysis functions; however, parcel boundary lines do not have bearing and distance attributes and are usually less accurate than lines created with COGO methods. If manual maps with parcel identifiers and bearing and distance annotation have been scanned and georeferenced (as in section 4.2.2), they can be displayed as a background layer to the traced polygons. Beginning at this level of digital cadastral maps, the vector data (such as parcel lines) can be displayed on top of raster images (such as aerial photographs); this is a powerful tool for assessment purposes.

4.2.4. COGO'd Polygons

Metes and bounds on source documents, such as deeds and plats, can be used to create parcels through coordinate geometry methods that process bearing, distance, and curve attributes to describe lines. Such maps can be the most accurate and useful if the survey data is accurate and reliable, and they are designed to retain the input bearings and distances as attributes to the parcel lines. Parcel boundaries defined without bearing and distance information can be created by digitizing or transferring base map lines as described in 4.2.3.

4.2.5 Parcels Created within a Data Model

The most sophisticated digital cadastral map system does not use individual map layers; instead, it uses a data model that defines spatial relationships (topological rules) between different components and layers, creating an integrated suite of layers. An example could be made of a subdivision. First the subdivision exterior is mapped; then blocks are mapped, which must fit within that exterior; and finally lots are mapped, which must fit within the blocks.

Rules may also be set for individual parcels, which must close, and cannot have gaps or overlaps unless desired. A publication is available which exhaustively describes the FGDC's parcel data model (von Meyer 2007).

4.3 Technical Specifications

Specifications should be prepared that clearly define technical aspects of the aerial imagery or digital mapping project. They should include such items as:

- Quality and quantity of the mapping products
- Layers to be delivered, and associated data
 - This should include, at a minimum, the map portions of the Cadastral Core Data Set standard of the FGDC (FGDC 2006a): Metadata, Parcel Outline, Parcel Centroid, Parcel Number, and Parcel Area
 - Layer and data field names should follow relevant standards, including the FGDC's Cadastral Data Content Standard (FGDC 2008)
- Positional accuracy requirements
- Geographic areas to be flown or mapped
- Tiling scheme for data (typically township, range, and section, UTM grid cells, or state plane coordinate grid cells)
- Preliminary activities to be performed (e.g., the establishment of horizontal and vertical ground control)
- Map layers to be produced
- Data to be captured as attributes or annotation
- Sources of data to be used
- Topology rules for use in data models
- Procedures for quality control and product acceptance
- Designs for printed products and format for digital map files
- Documentation of processes
- Metadata to be provided

4.4 Pilot Project

Any major mapping or re-mapping program—whether conducted in-house or under contract—should begin with a pilot project. This should focus primarily on representative areas of the jurisdiction, not on the easiest or most difficult to map. Completing a pilot project provides guidance on technical specifications, training needs, fitness of hardware and software, need for outside assistance, program costs, effectiveness of quality control, and work schedule.

4.5 Contracting for Mapping Services

Consideration should be given to whether the new map layers will be prepared in-house or obtained from an outside source. Many assessing offices do not have the expertise or resources necessary to plan for and create digital cadastral maps. In that case, local, regional, state, or provincial agencies may be available to provide assistance. If this is not possible, the jurisdiction must either acquire needed personnel and equipment or contract with a professional mapping firm for the production of map layers. Adequate staff time must be allocated to quality control (see 7.2.). Adequate quality assurance mechanisms must be in place to check the final results. The jurisdiction or assessor should become familiar with accepted contracting procedures, such as those contained in the IAAO *Standard on Contracting for Assessment Services* (2008).

5. Digital Cadastral Map Creation

5.1 Assembling Source Data

The first step in creating a new or revising an existing digital cadastral map layer should be to assemble all relevant information. This includes the following:

- A list of the parcels in the area to be mapped
- Maps of taxing district and municipal boundaries
- Geodetic control network information
- All General Land Office (GLO), Dominion Land Survey, and Bureau of Land Management cadastral survey plats and field notes in areas covered by a township, range, and section system
- Railroad, highway and, utility route surveys
- Subdivision, town site, township, and town plats and surveys
- Private land surveys and associated corner records
- Current orthoimagery of the area
- Deed descriptions for unplatted parcels and for parcels that vary from lot and block boundaries
- Court decisions that affect parcels in the area to be mapped
- Relevant base map data, such as edge of pavement, street and railroad centerlines, water features, and fence and field lines
- Information on rights-of-way, whether dedicated by plat, purchased in fee, vacated, abandoned, or unopened and, if required, held as an easement
- Information on utility easements, if required
- Previous maps on vellum, paper, drafting film and in digital form

- Other imagery of the area, from non-ortho or older photographic sources, especially if it is in paper form and has parcel boundaries
- Highway maps, street name databases, and other sources of information for official names of roads
- Sources of geographic names
 - National map series topographic maps, such as U.S. Geological Survey topographic quadrangles
 - Geographic name databases (for example, the U.S. Geographic Names Information System)

5.2 Mapping Parcels in the COGO and Data Model Environments

COGO-based mapping should employ the sources listed in section 5.1. Creation of the digital cadastral map layer should proceed in the following general sequence:

- The geodetic control layer
- The township/range/section, UTM grid, municipal boundary, or other tiling framework
- Well-surveyed linear features affecting large areas, such as highways, railroads, or canals
- The largest and best-surveyed areas of parcels, such as subdivisions and townsites
- Parcels with good quality metes and bounds descriptions
- Those parcels whose boundaries must be traced or transferred from base map elements, such as creeks and fences

If base map data are insufficient for tracing, there should be field checks and discussions with owners to establish agreed-upon boundaries.

In the data model environment, a similar procedure is followed, moving from larger areas to smaller, following established topology rules.

5.3 Problem Resolution

Digital cadastral map layers commonly contain areas in which individual parcels or groups of parcels have gaps, overlaps, or closure errors. Decisions on resolving such problems should be made with great care, based on the following:

- Knowledge of mapping and boundary law, such as principles of junior and senior rights, water boundaries, and adverse possession
- Knowledge of surveying techniques and technology, such as the need to rotate descriptions to a common basis of bearing

- Knowledge of land division systems affecting the jurisdiction, such as the evolving PLSS and/or Spanish, French, Dutch, or English colonial practices (Price 1995) in North America.
- Understanding of the capabilities and limitations of the software being employed, such as the ability to snap, extend, trim, generalize, adjust closure by compass rule, and use fuzzy tolerances
- Good judgment and common sense

The goal should be to produce a final cadastral map layer with seamless, clean polygons without gaps or overlaps. It may be necessary to work with property owners, attorneys, private surveyors, and county surveyors to resolve problems and achieve this goal.

Decisions on problem areas should be well documented. This may be done on worksheets (which should be filed and preserved) or in text files. The best practice for documentation would be annotations or memo fields attached to points, lines, or areas on the map.

6. Mapping System Maintenance

Digital cadastral map layers and ownership databases should be maintained on a continuous basis by qualified personnel. Map and ownership data represent a substantial capital investment, which can be lost unless all changes and corrections are made on a regular basis. The Bureau of Land Management (BLM) has developed a complete system for maintaining digital cadastral map layers and associated ownership databases. Its National Integrated Land System (NILS) (BLM 2001) is based on a work flow that can be adapted for use in local government cadastral programs.

6.1 Ownership Maintenance

Maintenance of ownership databases involves the following:

- Collecting all relevant deeds, contracts, plats, court cases, owner requests, and other muniments of title
- Identifying the parcels these documents affect
- Determining whether the documents have any effect, are simple ownership changes, or require changing parcel boundaries through splits, combinations, property line adjustments, new subdivisions, or map edits
- Interacting with property owners, surveyors, attorneys, title insurance staff, and other land information professionals to resolve problems when necessary
- Entering the changes in appropriate databases
- Controlling quality of the data (see section 7.2.)

6.2 Cadastral Layer Maintenance

Maintenance of the digital cadastral map layer involves the following

- Obtaining information about needed changes (through the processes in section 6.1)
- Making required changes of parcel lines, parcel identifiers, and associated data
- Performing quality control (see section 7.2.)
- Distributing map information to appropriate parties
- Constantly correcting and improving the cadastral layer when new and more accurate data become available
- If needed, remapping areas or map tiles at a higher scale or with greater accuracy

6.3 Backing Up Data

For computerized map and ownership data, a back-up copy should be made at the end of each workday and periodically moved to be stored at a remote site.

7. Quality Control

In both creation and maintenance of digital cadastral maps and ownership databases, accuracy must be ensured through adequate quality control.

7.1 Map Accuracy

Digital cadastral map layers should be tested for spatial accuracy, and the results should be documented in metadata. Map accuracy is typically expressed in one of three ways.

- The National Map Accuracy Standard (NMAS) (U.S. Bureau of the Budget 1947) for large-scale maps typically requires that 90% of all well defined points on a printed map should vary no more than 1/30 of an inch from their true location. Thus, if a map is drawn or compiled at a scale of one inch equals 100 feet, then an easily identified point on the ground should be within 3.33 feet of its true location. The NMAS is most appropriate for paper maps which are only viewed at the printed scale. This standard would only be applicable to the digital mapping environment if accuracy was described for a particular map scale (for example, “This map layer meets NMAS at a scale of one inch equals 100 feet”).
- The American Society of Photogrammetry and Remote Sensing (ASPRS 1990) developed standards that define three classes of positional accuracy, based on limiting root mean square error. The quality standard is based on full (ground) scale and is well suited to large scale base maps prepared through digital orthoimagery.

- The National Standard for Spatial Data Accuracy (NSSDA) (FGDC 1998b) presents a rigorous statistical methodology to evaluate the positional error observed when a sample of well defined map points varies from their true geospatial location. However, the standard does not provide positional accuracy thresholds; it merely provides a way of describing the accuracy of a digital map.

A major problem with any cadastral map, manual or digital, is that positional accuracy tends to vary within a single map layer. In the township, range, and section environment, parcels close to a section corner tend to be mapped more accurately than parcels in the center of a section. In the metes and bounds environment, a new subdivision's parcels will be very accurate, but nearby parcels described by fields, fences, creeks, and roads may be very inaccurate. Thus, while accuracy should be field tested and documented in metadata, accuracy measures must be used judiciously; their greatest value may be in pointing to areas where additional survey work or map effort should be employed.

One last consideration is that no one accuracy standard meets all needs. In an urban environment, accuracies of one foot or less (0.25 meters) may be necessary. In rural areas, it may be sufficient to specify an accuracy of +/- 8 feet (2 meters).

7.2 Quality Control

Quality control is a vital process in both map creation and maintenance. Software should be designed and configured with built-in testing for data integrity and validity. For mapping purposes, this is easier in the parcel data model environment.

In map creation, tests should be conducted and queries performed to ensure that all relevant documents (Section 5.1.) are reflected in parcel boundary layers. Queries should be run to ensure that all parcels in tabular databases are found in the digital cadastral map layer, and vice versa. Polygon parcel layers should be viewed with orthoimagery and older scanned maps in the background, to visually inspect for misregistration. Parcel area attributes on the digital cadastral map layer should be compared to areas in tabular databases, for staff review of significant differences.

In map and ownership maintenance, tests should be conducted and queries performed to ensure that all relevant documents (Section 6.1.) have been gathered and properly processed, with correct ownership and map changes made. Near-perfect correlation must be maintained between parcels in tabular databases and parcels in digital map layers.

8. Parcel Identifiers

The greatest assessment use of a digital cadastral mapping system is not just maintaining parcel and ownership

information, but using it in the appraisal process. To do so, parcels in a digital cadastral map layer must be linked to assessment data such as year built, square feet, sale price, sale date, etc. The key link between parcels and tabular data is the parcel identifier (also referred to as the parcel identification number, PIN, or parcel ID). A PIN uses a number or code instead of a complete legal description to uniquely identify one parcel.

The jurisdiction's tax parcel number should be legally defined and recognized as the official reference to all documents or data for each parcel. All jurisdictions in a state or province should use the same primary system of parcel identification. Because agencies have different needs, various secondary identifiers also may be used to index parcel data; however, all of the secondary identifiers must be cross-indexed to the legally recognized, unique tax parcel identifier (National Research Council 1983, 63).

8.1 Desirable Characteristics

Many types of parcel identifier are in use. A PIN, in use or proposed, should be judged based on six attributes.

8.1.1 Compliance with Standards

If a state, regional, or local parcel identifier format has been adopted, a jurisdiction should follow it. In addition, various national PIN formats have been proposed (PRIA 2003), but not yet mandated.

It is likely that, at least initially, a "national parcel number" would simply add an appropriate Federal information processing standards (FIPS) code, developed by the National Institute of Standards and Technology, to the front of each jurisdiction's existing PINs (National Academy of Science 2007). In 1995, The Federal Geographic Data Committee (FGDC) Cadastral Subcommittee developed a *Cadastral Data Content Standard* (2003) that identifies core parcel data useful to many stakeholders and suggests that this information be captured and maintained by assessors. The core data elements are described in Appendix A.

8.1.2 Uniqueness

Uniqueness is the most important attribute of a PIN. It refers to a one-to-one relationship between a parcel and its identifier. An identifier should be assigned to one and only one parcel.

8.1.3 Permanence

Parcel identifiers should be permanent and change only when absolutely necessary. This is especially important when stakeholders such as planning departments or tax payment tracking services link their own databases to the assessor's.

8.1.4 Simplicity and Ease of Use

Parcel identifiers should be easy to understand and use and have as few digits as possible. A parcel identifier that is uncomplicated and easily understood helps to reduce errors in its use.

8.1.5 Ease of Maintenance

The parcel identification system should be easy to maintain and should efficiently accommodate changes, such as subdividing or consolidating parcels.

8.1.6 Flexibility

The parcel identification system should be reasonably flexible. It should be capable of serving a variety of uses: not just land parcels, but multi-story condominiums, sub-surface rights, leases, easements, and so on.

8.2 Kinds of Parcel Identifiers

There are five basic types of parcel identifiers, described as follows. The first two types, which incorporate clues to a parcel's geographic location, are recommended for assessment purposes.

8.2.1 Geographic Coordinate Systems

The geographic coordinate system is a method of locating a point on the Earth's surface based on its distance from each of two intersecting grid lines known as *x* and *y* axes. These grid lines can be based on latitude and longitude, the Universal Transverse Mercator (UTM) system, or state plane coordinates. Parcel identifiers using this system are composed of the coordinates for a single point, usually the parcel centroid.

Parcel identifier systems based on geographic coordinates are easy to maintain, because new numbers are quickly assigned by picking parcel centroids. They are easy to use in the field, because the PIN can help locate the parcel when using a GPS. Such PINs also meet the criteria of uniqueness and permanence.

However, geographic coordinate-based PIN's may not meet the criteria of simplicity, because a complete parcel identifier could be very long. This is partially due to the need to include not just *x* and *y* coordinates, but a *z* (elevation) coordinate as well. This is required for multi-story condominiums and apartments, where parcels at different levels could have the same *x-y* centroid. The elevation problem could also extend to sub-surface parcels, such as underground parking or mineral rights.

8.2.2 Rectangular Survey System

This system of parcel numbering is based on township/range/section systems such as the United States PLSS. Parcel identifiers based on a rectangular survey system are developed

by using the township, range, section, quarter-section, and quarter-quarter-section numbers, along with individual parcel identifiers assigned to each tract. This kind of PIN provides an approximate geographic location of each parcel, is relatively easy to understand and maintain, and meets the criteria of uniqueness and permanence. However, it could never be the basis of a national parcel numbering system, because many areas do not use a township/range/section system.

8.2.3 Assessors' Map-based Systems

A map-based system is relatively simple and easy to use. Under this system, the assessment map itself is incorporated into the parcel identifier. The parcel identifier consists of a map (or page), block (or group), and parcel number such as 32-02-16, where 32 represents the map on which the parcel is found, 02 indicates the block on the map, and 16 identifies the parcel in that block. Map-based identifiers may, to some extent, reference a geographic area and are convenient for use with printed maps in the field. However, they have limited usefulness in the digital cadastral mapping environment, where the goal is one seamless map of the entire jurisdiction, rather than individual sheets.

8.2.4 Name-related Identifiers

Name-related identifiers use the names of individuals claiming an interest to a parcel as the parcel identifier. A common example of this is the use of name codes in the grantor-grantee index. Use of such identifiers is discouraged because they do not meet the criteria of permanence and reference to geographic location.

8.1.3 Alphanumeric Identifiers

An alphanumeric code is often an arbitrary number associated with the parcel. An example is the sequential numbering system in a tract index. This may have advantages of permanence and ease of maintenance (new parcels are simply assigned the next available number). However, ease of use is limited, as adjoining parcels could have wildly different PINs.

8.3 Assignment of Parcel Identifiers

Parcel identifiers should be assigned to all parcels, whether taxable or exempt, during the initial phase of a digital cadastral mapping program. These PINs should be considered provisional until the mapping program has been completed and all maps have been formally approved.

Maintenance of parcel identifiers should be done on an ongoing basis by a single agency as new parcels are created. This raises the question of assigning PINs to an existing ("parent") parcel which has been divided ("split") into two or more ("child") parcels. Some jurisdictions retain the original PIN of the parent, and only assign a new number to each new child. However, since the parent

parcel's boundaries are now changed, the parent should also be assigned a new PIN, and its original PIN should be retired. In this case, the parent's new parcel identifier puts stakeholders on notice that it has changed in some way.

Glossary

This glossary defines mapping terms used in this standard and its appendices and other commonly used mapping expressions. Some of these definitions were compiled from the textbook, *Definitions of Surveying and Associated Terms* (ACSM 2005), and are used with permission of the publisher.

Assessment map. (See *cadastral map*.)

Base map. A map containing the background upon which geographic data is overlaid. Contains basic survey control and reference framework for integrating all of the other map features of a particular area. Orthophotos are commonly used as a cadastral base map.

Bearing. Direction of a line measured from north or south to east or west, not exceeding 90 degrees.

CAD. Computer aided design. A digital software technology used for the design, drafting and presentation of graphics. It is commonly employed in drafting work for engineering and manufacturing, and may also be used to design maps.

Cadastral map. A map showing the boundaries of subdivisions of land, usually with the bearings and lengths thereof and the areas of the individual tracts, for the purposes of describing and recording ownership. A cadastral map may also show culture, drainage, and other features relating to the value and use of the land.

Compilation. (1) Cartography: The production of a new or revised map from an existing map, aerial photograph, survey, or other source material (see *delineation*). (2) Photogrammetry: The production of a map or chart, or portion thereof, from aerial photographs and geodetic control data, by means of photogrammetric instruments, also called stereocompilation.

Contour line. A line drawn on a topographic map connecting points with equal terrain surface elevation.

Control (ground and geodetic). A system of points which are used as fixed references of position (horizontal) or elevation (vertical) or both. Ground control are points obtained from ground surveys. These points can be used to rectify the accuracy of cartographic products to the actual area on the ground that is represented. Geodetic control takes the size and shape of the earth into consideration.

Coordinates. Linear or angular quantities that designate the position of a point in a given reference frame or system. The x and y values, or three-dimensional x, y & z values that define a location in a planar or three-dimensional coordinate system.

Data model. A generalized, user-defined view of data representing the real world. A description of the structure of a database. It describes how data is represented and accessed.

Delineation. The visual selection and distinguishing of map worthy features by outlining, or on a map manuscript (as when operating a stereoplottting instrument); also, a preliminary step in compilation.

DEM Digital Elevation Model. A digital representation of bare-earth elevations (z values) that is referenced to a common datum. Digital elevation models are typically used to represent terrain relief without vegetation, buildings or improvements.

DTM Digital Terrain Model. A digital representation of the Earth's surface. Its construction includes a basic elevation model (i.e. a DEM) that is typically enhanced with break line data to accentuate abrupt changes terrain features features, such as pavement edges, road crowns, riverbanks, ridgelines, creek beds, etc.

Feature. Points, symbols, lines, and areas on a map representing natural and man-made geographic features. An object in a geographic or spatial database with a distinct set of characteristics.

Geocode. A code (usually numerical) used to locate or identify a point on a map, such as the center of a parcel.

Geodetic coordinates. The quantities of latitude and longitude that defines the position of a point on the surface of the earth with respect to the reference spheroid, frame or system. (See also *coordinates*.)

Government lot. A partial section of land established, measured and computed by the U.S. Government's survey of the public lands. Often used synonymously with "fractional lot" or "fractional section".

Grid. A uniform system of rectilinear lines superimposed on an aerial photograph, map, chart, or other representation of the earth's surface; used in defining the coordinate positions of points.

Index map. (1) A map of smaller scale on which are depicted the locations (with accompanying designations) of specific data, such as larger-scale topographic quadrangles or geodetic control. (2) Photogrammetry: A map showing the location and numbers of flight strips and frame images.

Land information system. A system for capturing, retaining, checking, integrating, manipulating, analyzing and displaying data about land and its use, ownership and development.

Layer. Set of related geographic features, such as streets, parcels, or rivers, and the attributes (associated characteristics of those features) logically organized into groups that can be displayed independently.

LiDAR. Light detection and ranging. A remote sensing tool for generating very accurate digital surface models. It uses an aircraft mounted sensor that emits rapid pulses of infrared laser light to determine ranges to points on the terrain below. The point data may be used to construct a digital surface model (DSM), digital elevation model (DEM), or digital terrain model (DTM.).

Lot. A plot of land, generally a subdivision of a city, town, or village block, or some other distinct tract, represented and identified by a recorded plat.

Map. A representation (usually presented on a two dimensional medium) of all or a portion of the earth or other celestial body, showing relative size and position of features to some given scale or projection. A map is a model that may emphasize, generalize or omit the representation of certain features to satisfy specific user requirements.

Map projection. An orderly system (mathematical model) to portray all or part of the earth, which is an irregular sphere, on a planar or flat surface. Some distortions of conformality, distance, direction, scale, and area will always result from this fitting process. Examples include the Mercator and the Lambert Conic Conformal Map Projection to name a few.

Monument A permanent physical structure marking the location of a survey point or boundary line. Common types of monuments are inscribed metal tablets set in concrete post, solid rock or parts of buildings; distinctive tone posts; and metal rods driven in the ground.

Orthophotograph. A photograph having the properties of an orthographic projection. It is derived from a conventional perspective vertical photograph (for mapping purposes) by simple or differential rectification so that image distortions caused by camera tilt and relief of terrain are removed.

Overlay. A map recorded on a transparent medium that may be superimposed on another record; for example, maps showing original land grants (or patents) prepared as tracing cloth overlays so that they can be correlated with maps showing the present ownership. Also, any of the several overlays that may be prepared in compiling a manuscript map; usually described by name, for example, lettering overlay.

Parcel. A single, discrete piece of land having defined physical boundaries and capable of being separately conveyed.

Photo delineation. The selection and identification of mapworthy features on a photograph or digital image.

Photogrammetry. The art, science and technology of obtaining reliable information about physical objects and the environment through processes of recording, measuring and interpreting images and patterns of electromagnetic radiant energy. (See also orthophotography)

Plane rectangular coordinates. A system of coordinates in a horizontal plane used to describe the positions of points with respect to an arbitrary origin by means of two distances perpendicular to each other. (See also *coordinates*.)

Planimetric map. A map that presents only the horizontal positions for the features represented; distinguished from a topographic map by the omission of relief in measurable form.

Plat. A diagram drawn to scale showing all essential data pertaining to the boundaries and subdivisions of a tract of land, as determined by survey or protraction.

PLSS. Public Land Survey System. A rectangular survey system used in much of the United States dividing land areas into townships of 36 one-square mile sections. Sections can be further subdivided into quarter sections, quarter-quarter sections, or irregular government lots.

Point. Single x, y (optionally z) location points in space. Dimensionless geometric feature having no other spatial properties except location. Many different natural and man-made features are modeled as points in a spatial database including trees, hydrants, poles, buildings, parcel centroids etc.

Positional accuracy. The degree to which the coordinates define a point's true position on the earth's surface.

Rectification. The process of projecting the image of a tilted aerial photograph onto a horizontal reference plane to eliminate the image displacement caused by tilt of the aerial camera at the time of exposure.

Remote sensing. The process of obtaining information about an object while physically separated from it. Practically, this is a term used to describe the process of using sensors mounted on satellites to capture images and to observe the Earth's geology, surface and atmosphere.

Resolution. (Spatial Resolution). 1) The minimum distance between two adjacent ground features that can be detected by remote sensing. 2) The smallest possible map feature that can be accurately displayed at a specified map scale.

Scanning. Capturing an image using an optical or video input device that uses light sensing technology. A process by which photographs, printed data, or drawn maps are converted to a digital format.

Spatial. Relating to space or a space. Refers to the shapes, location, proximity, and orientation of objects with respect to one another in space.

State plane coordinate systems. A series of grid coordinate systems prepared by the U.S. Coast and Geodetic Survey for the entire United States, with a separate system for each state. Each state system consists of one or more zones. The grid coordinates for each zone are based on,

and mathematically adjusted to, a map projection. (See also *coordinates*.)

Topology. A set of defined relationships between links, nodes, and centroids. Topology describes how lines and polygons connect and relate to each other. Among the topological properties of concern in GIS are connectivity, order and neighborhood.

Vector. Vector data is the storage of X, Y, Z coordinates connected to form points, lines, areas, and volumes. A vector can be a straight line joining two data points.

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Appendix. Core Parcel Data Elements

Land record/GIS integration makes strong economic and business sense. With integration, an assessing jurisdiction's land records, GIS, tax/assessment/valuation and addressing data are more valuable together! The collective records are much more useful to more people. With key record cross-referencing beginning before instrument recordation, Land Record/GIS integration begins near the start of many key workflow processes. To allow for such integration, assessors should consider capturing Parcel Core Data to the extent practical.

Parcel Core Data describes the minimum set of attributes about land parcels and associated reference data that can provide essential information to meet business needs without publishing the complete set of parcel characteristics.

Background

The Federal Geographic Data Committee (FGDC) Cadastral Subcommittee completed the Cadastral Data Content Standard1 in 1995. [ADD language referring to core data listed below] This information was published in the May, 2003 FGDC Cadastral Data Content Standard version 1.3. (<http://www.nationalcad.org/data/documents/CADSTAND.v.1.3.pdf>)

In 2000 the Subcommittee began a series of studies on the uses for and applications of cadastral data. Many business needs were studied, including hurricane and wildland fire response, energy management needs, uses of parcel data by federal agencies and most recently mortgage and real estate analysis. From this body of work the Subcommittee defined a limited set of attributes (core parcel data) that provide a platform supporting multiple business needs.

It is important to recognize that publication data are not the same as operation and maintenance data or production data. Production data are structured to optimize maintenance processes are integrated with internal agency operations, and contain much more detail than publication data. Publication data are a subset of the more complete production data and are intended to be integrated across jurisdictional boundaries and be presented in a consistent and standard form nationally. To the extent that assessors consistently capture and make available Parcel Core Data, this goal will be attainable.

Parcel Core Data provides a platform that recognizes a basis upon which many other themes and data sets are referenced. For example land parcel data could be used to spatially enable business license information, voter registration or health statistic information.

The parcel core data speaks to the standardization of the small, but most crucial set of attributes. Jurisdictions may expand upon the minimum set and some applications may

need additional attributes, but having a short list of standardized attributes should make linkage or other data sets possible and allow for the expansion and individualization of published data.

There are two other important notes about the cadastral data platform. Parcel data changes frequently and needs to be updated regularly. Many of the initial needs of the business applications studied can be met with annual parcel updates, but in the end all business applications need current data. Therefore, even though assessors' records may be subject to updating on an annual cycle to accommodate property tax needs, unlike many other spatial framework data sets, cadastral information to be used to satisfy multiple business needs should be continually updated. The second note is that all spatial data should have accompanying metadata describing the source agency, contact information, spatial referencing and accuracy and currency.

The following is the list of attributes defined in the core data set. [This list was developed by FGDC and assessors should try to capture this information and make this core data set available.] In the physical file structure the address elements are defined as individual components and as a single concatenated field.

Metadata—The metadata will contain information about the entire data set such as the data steward, the parcel contact, a description of the basis for the assessment system (sale price, use, market value etc), the date of the file, information on interpretation of the assessment classifications and any other metadata that would support the use and application of the information.

Parcel Outline (Polygon)—This is geographic extent of the parcel, the parcel boundaries forming a closed polygon. The parcel geometry may be a polygon or a point. The Parcel centroid and the polygon are not both required.

Parcel Centroid (Point) - This is a point within the parcel that can be used to attach related information. This may be a visual centroid or a point within the parcel. It may not be the mathematical centroid as this point needs to be contained within the parcel polygon.

Parcel ID—A unique identifier for the parcel as defined by the data steward or data producer. The parcel identifier should provide a link to additional information about the parcel and should be unique across the data steward's geographic extent.

National Parcel ID—This is a nationally unique identified constructed from either the GNIS code for the jurisdiction or the Census codes plus the local identifier.

Source Reference—This field is often called the Volume/Page or Liber/Page in local records. This is a pointer to, or an attribute describing, the source reference for the parcel.

This could be a deed, plat, or other document reference.

Source Reference Date—The date of the Source Reference, which is essentially the last update date for this parcel. The entire data set may have a last updated date or an “unloaded for publication” date that is different than the specific currency or update date for each individual parcel.

Owner Type—The type of ownership is the classification of owner. In some local governments tax parcels are tagged as either taxable or exempt and the owner classification is not known.

Improved—This is an attribute to indicate whether or not there is an improvement on the parcel.

Owner Name—An indication of the primary owner name, recognizing that there may be multiple owner names or that some owner names may be blocked for security reasons or that some jurisdictions may not allow the distribution of owner names. For publicly held lands the owner name is the surface managing agency, such a Bureau of Land Management, Department of Transportation, etc.

Assessment/Value for Land Information—This is the total value of the land only. The basis of the value, such as market value, resale value, sale price or use value should be described in the metadata.

Assessment/Value for Improvements Information—This is the total value of improvements on the parcel. The basis of the value, such as market value, resale value, sale price or use value should be described in the metadata.

Assessment/Value Total—This information is the total value of the land and improvements. The basis of the value, such as market value, resale value, sale price or use value should be described in the metadata.

Basis of the Values—An indication of the type of values that are provided (taxable, market, assessed or other). This may be included in the metadata if it is the same for all of the records in a data set.

Assessment Parcel Use Code—This is the parcel use classification for the tax parcel based on the classification of the parcel for the purposes of valuation.

Tax Bill Mailing Address—This is the US Postal Service address for the tax bill mailing.

Site Address—This is the street address (site address) for the parcel. If there is more than one, select the first or primary site address.

Parcel Area—The area of the parcel expressed in acres.

Reference

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Guide to Assessment Administration Standards

Standard on Assessment Appeal

Standard on Automated Valuation Models

Standard on Contracting for Assessment Services

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

Standard on Oversight Agency Responsibilities

Standard on Professional Development

Standard on Property Tax Policy

Standard on Public Relations

Standard on Ratio Studies

Standard on Valuation of Personal Property

Standard on Valuation of Properties Affected by Environmental Contamination

Standard on Verification and Adjustment of Sales

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

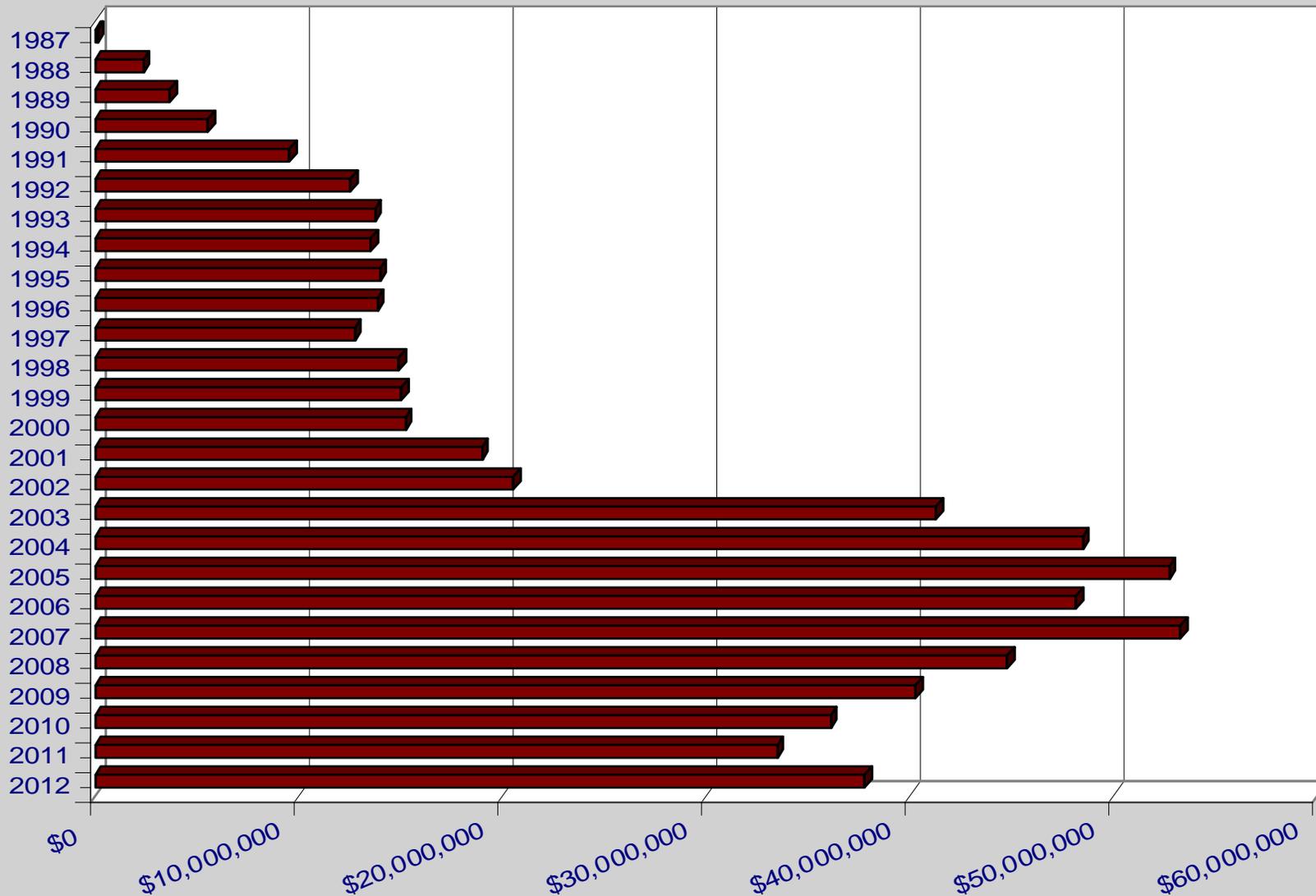
Five Year Exemption Downloads

- 2011 Business Personal Property Schedule
- 900XM Application
- BT129 – Power of Attorney
- 900XM A-B Approval/Disapproval Form
- 3 Year Payroll Affidavit
- 900F Freeport

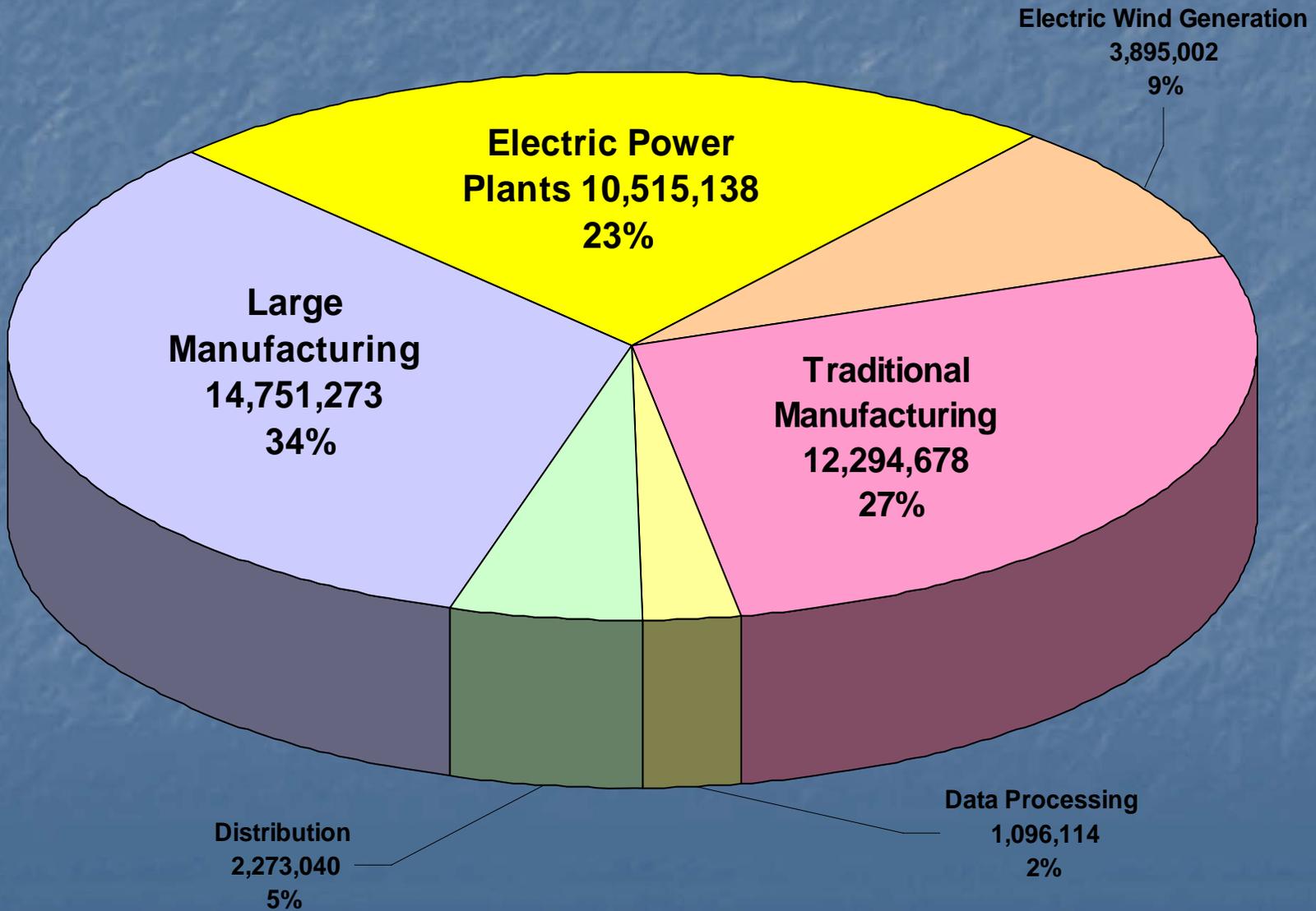
History

- 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.

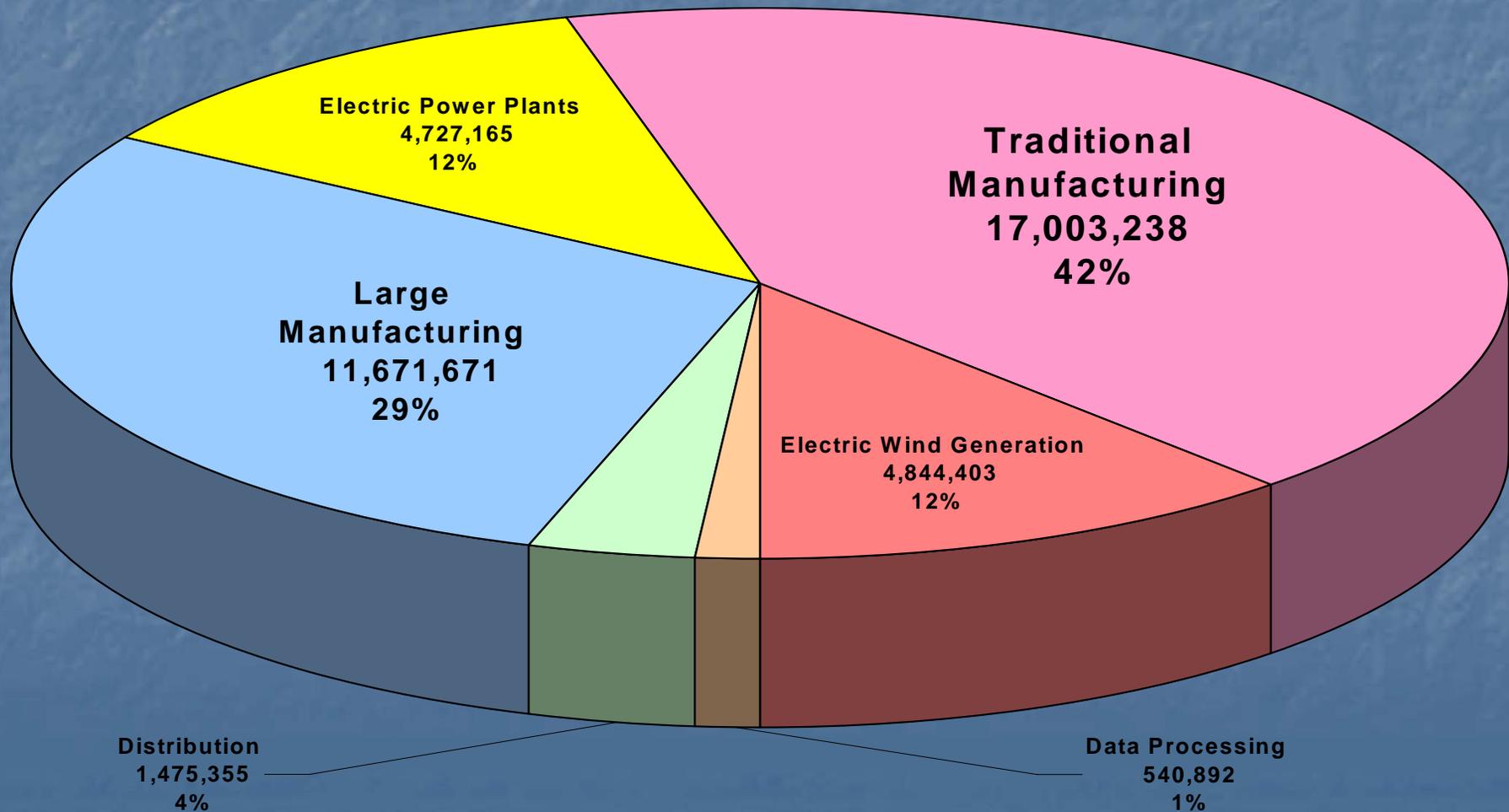
5 Year Exempt Mfg Historical



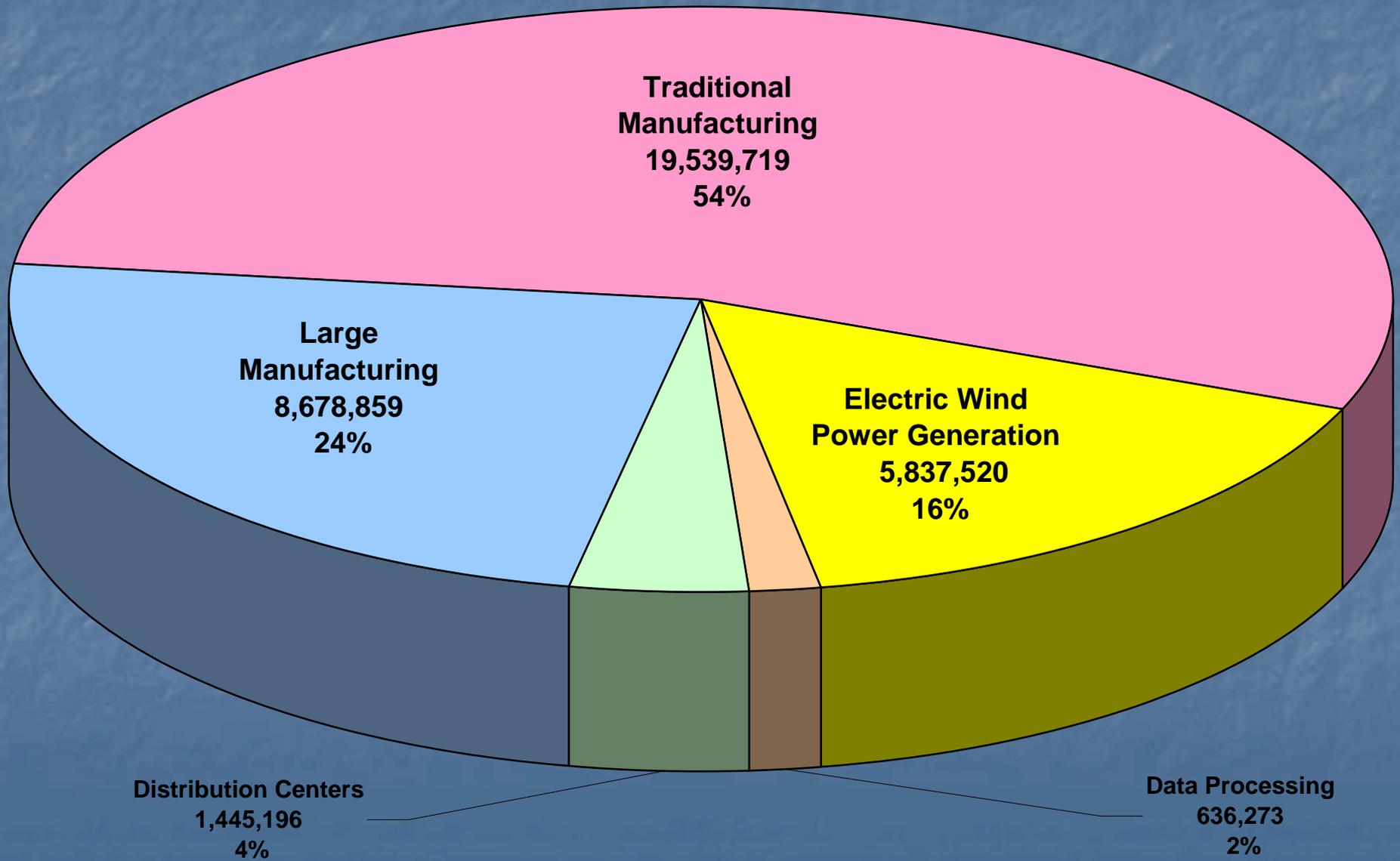
2008 Reimbursement by Type of Property Ad Valorem Reimbursement Fund



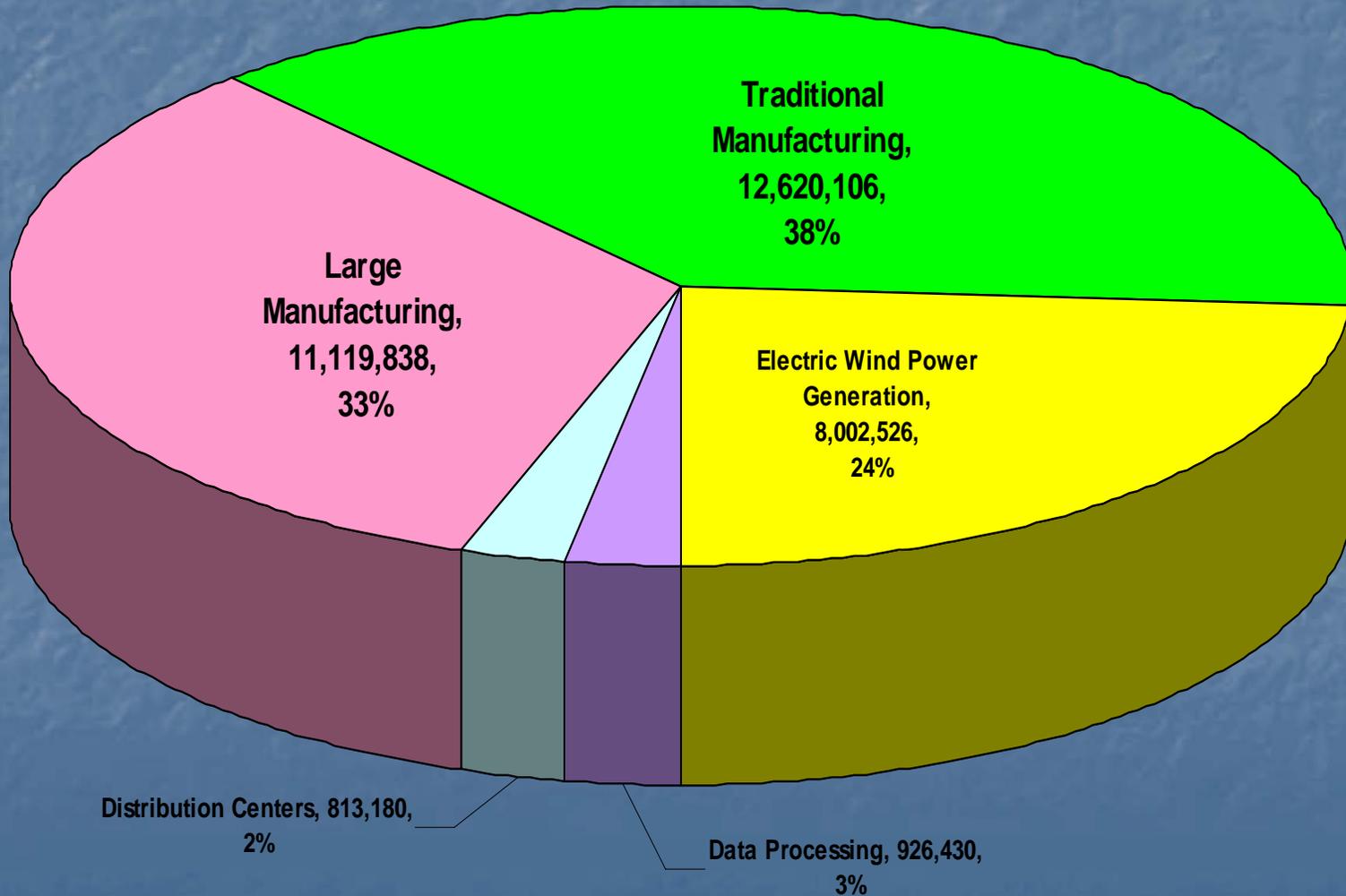
2009 Estimated Reimbursement by Type of Property Ad Valorem Reimbursement Fund*



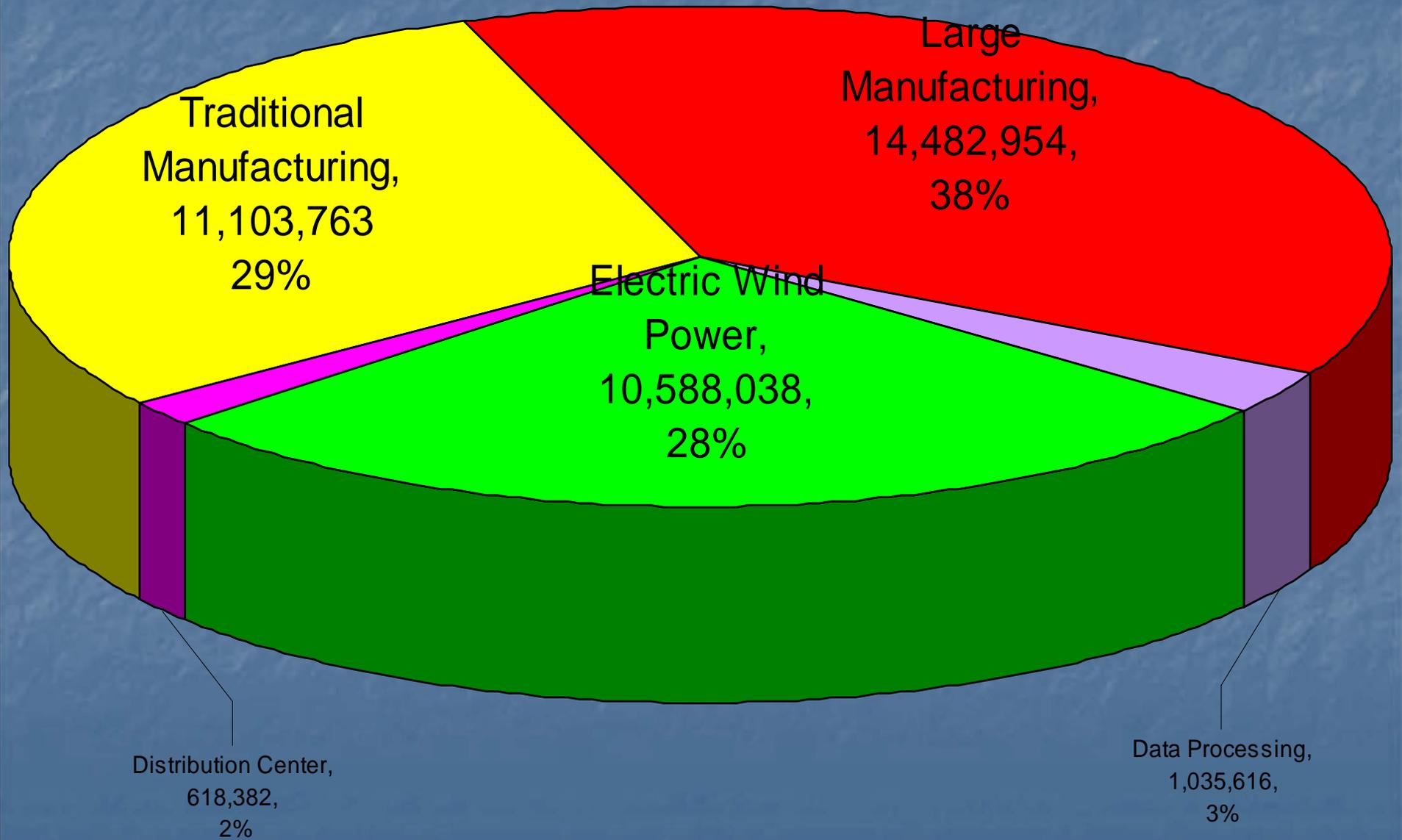
2010 Estimated Reimbursement by Type of Property Ad Valorem Reimbursement Fund*



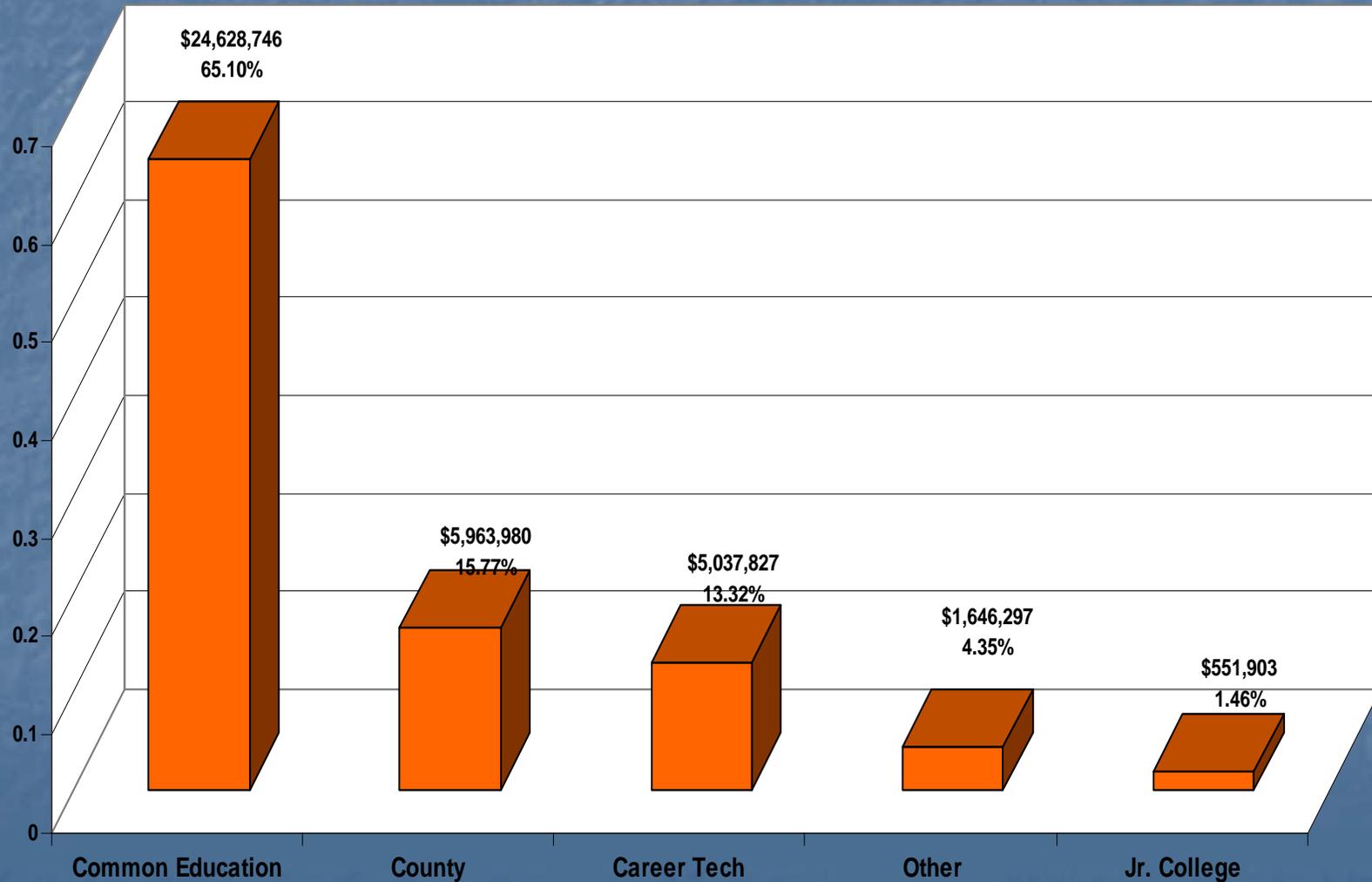
2011 Estimated Reimbursement by Type of Property Ad Valorem Reimbursement Fund*



**2012 Reimbursement by Type of Property
Ad Valorem Reimbursement Fund
March 15, 2012**



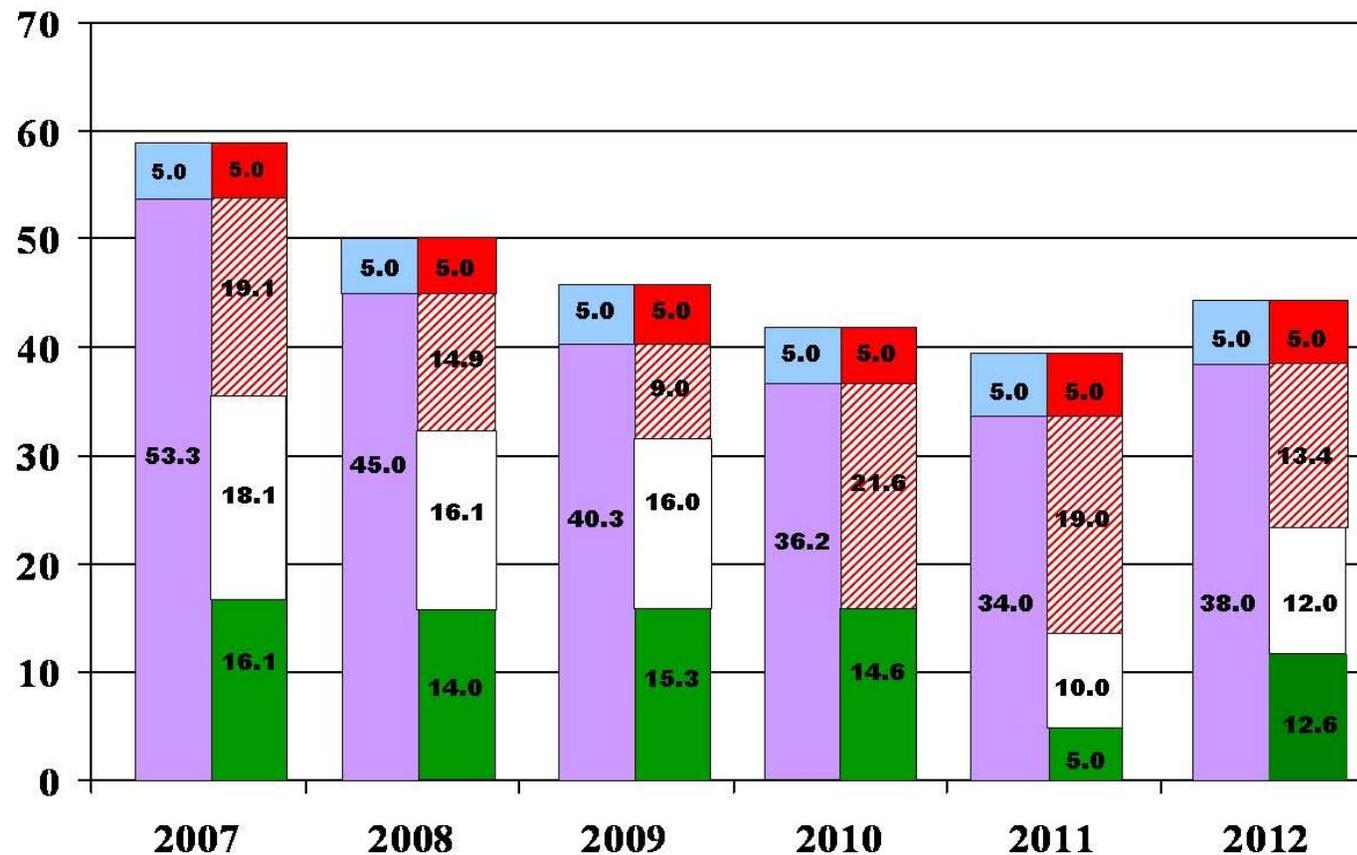
2012 Estimated Disbursement Breakdown Ad Valorem Reimbursement Fund



Historical Income And Reimbursements Of The Ad Valorem Reimbursement Fund *June 2012***

Available reimbursement funds are allocated from one percent (1%) of individual and corporate income tax collections. Reimbursement for manufacturing exemption is first priority payment.

Approximately 65% of Total Estimated Reimbursement Is Allocated To Common Education.



Graph Legend

- Additional Homestead Exemption
- 5 Year Manufacturer's Exemption
- Projected Funds Available
- Special Appropriation
- From Next/Future Year's Collections
- Unfunded Homestead

These estimates are based on the latest projected available revenue and historical data under current statutory qualifications. The 2012 estimates are believed to be within $\pm 5\%$. Any future legislative changes or the application of other large facilities may substantially affect these projections.

Created By The Ad Valorem Tax Division, OTC
June 29, 2012
Jeff Spelman, CAE, Director
(405) 319-8200

**Totals do not include pending protests. 6/29/2012

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

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

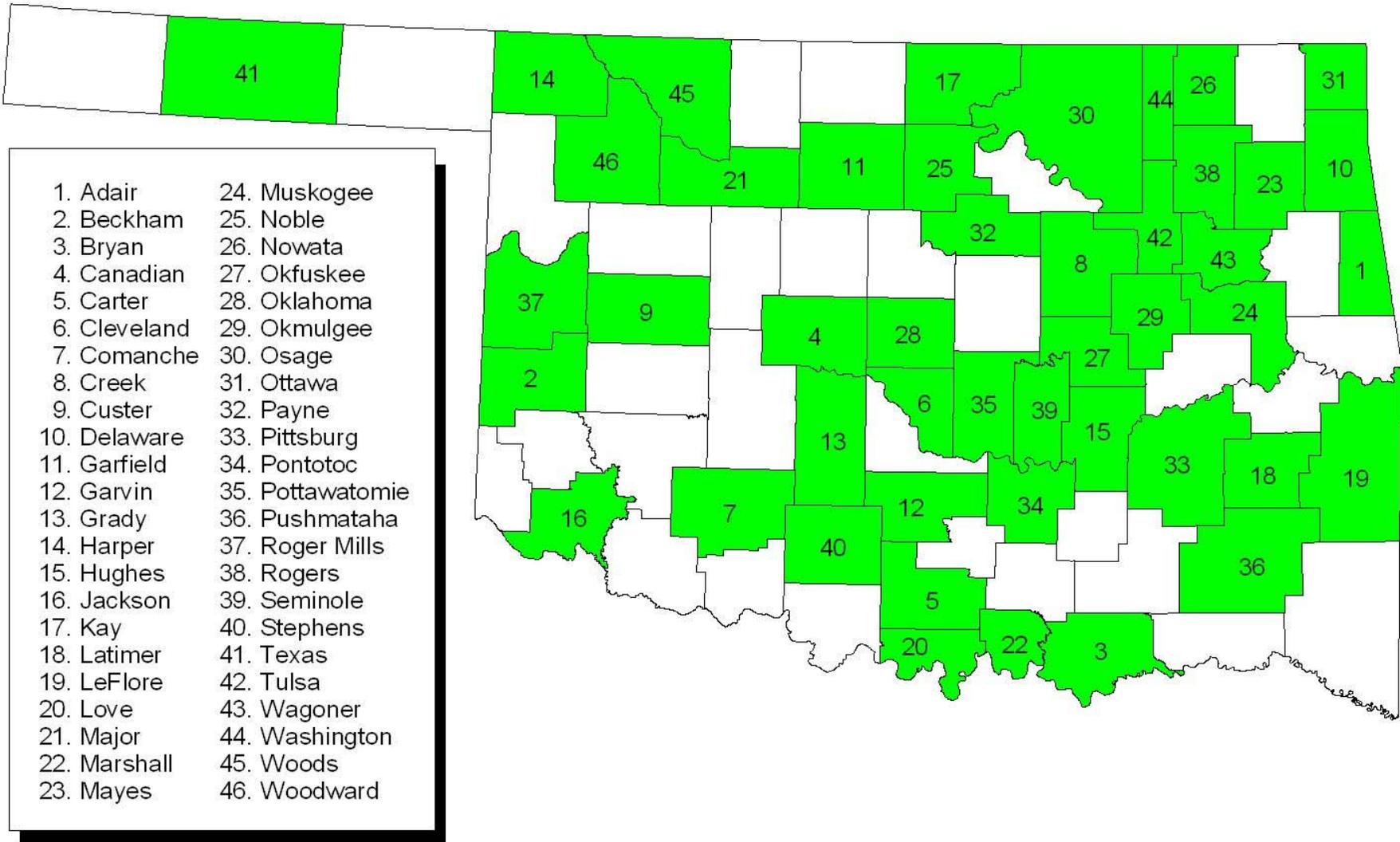
SB935

- 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 - 2012



Map created by the Ad Valorem Division, March 7, 2012

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 15

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

GOLD STAR FOR ALL



**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 accompanying statements, as shown by the exhibits, schedules and property listings herein to be true, correct and complete, as reflected by the 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

COUNTY ASSESSOR'S REPORT OF NET ASSESSED VALUATION AND MILLAGE

FOR THE TAXABLE YEAR 2010

MARSHALL COUNTY, STATE OF OKLAHOMA

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

School Districts or Taxing Entities having Authorized Tax Levies				Class	Net Assessed Valuations	Millage Levies	Total Tax Calculated for Collection
School District # and Name I-2 MADILL				Pers			
ADV Reference No. 48-365-00-0000		Co. SD Code # 2B		Real			
Vo-Tech 00	City Name RURAL	Special	Joint County	PS			
School District # and Name I-2 MADILL				Pers			
ADV Reference No. 48-365-00-1037		Co. SD Code # CITY		Real			
Vo-Tech 00	City Name MADILL	Special	Joint County	PS			
School District # and Name I-2 MADILL				Pers			
ADV Reference No. 48-365-00-1233		Co. SD Code # CITY		Real			
Vo-Tech 00	City Name OAKLAND	Special	Joint County	PS			
School District # and Name I-3 KINGSTON				Pers			
ADV Reference No. 48-366-00-0000		Co. SD Code # 3B		Real			
Vo-Tech 00	City Name RURAL	Special	Joint County	PS			
School District # and Name I-3 KINGSTON				Pers			
ADV Reference No. 48-366-00-0911		Co. SD Code # CITY		Real			
Vo-Tech 00	City Name KINGSTON	Special	Joint County	PS			
School District # and Name I-3 KINGSTON				Pers			
ADV Reference No. 48-366-00-0994		Co. SD Code # 3BLC		Real			
Vo-Tech 00	City Name LITTLE CITIES	Special	Joint County	PS			
School District # and Name I-3 KINGSTON				Pers			
ADV Reference No. 48-366-00-4505		Co. SD Code # I-3		Real			
Vo-Tech 00	City Name RURAL BAV	Special	Joint County	PS			

OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION
COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT
(P:\PU\Current\Database\ps.00.MDB\SB County Summary - All)

TAX YEAR 2012

OTC AD VALOREM REFERENCE NUMBER	COUNTY SCHOOL DISTRICT NUMBER	CITY/Town/RFPD NAME OR RURAL	COUNTY JOINT DISTRICT	CAREER TECH NUMBER	ASSESSED VALUE
--	--	---------------------------------	--------------------------	--------------------------	-------------------

COUNTY: MARSHALL (48)**COMPANY: GottaGo Gas Company (G850)**

AGENT: Don Key
P O Box 1
Blue, OK 77777
918-867-5309

48/365/00/1037	I-2	Madill		00	215,172
48/365/00/1233	I-2	Oakland		00	56,721
48/365/00/0000	I-2	Rural		00	104,229
** TOTAL COMPANY **					<u>376,122</u>

COMPANY: Your BFF Telephone Company (T754)

AGENT: Redd (Solo) Kupp
P O Box 2
Oklahoma City OK 73100
405-BR5-5490

48/365/00/1037	I-2	Madill		00	372,713
48/365/00/1233	I-2	Oakland		00	77,393
48/365/00/0000	I-2	Rural		00	1,592,722
48/366/00/0911	I-3	Kingston		00	167,179
48/366/00/0000	I-3	Rural		00	739,743
** TOTAL COMPANY **					<u>2,949,750</u>



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

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

_____, being first duly sworn, according to law, depose and say:

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 or expansion to the completion of such construction or expansion or for three years from the start of initial construction or expansion, whichever occurs first, such construction or expansion 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, Payne, Rogers, and Tulsa Counties)

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

I acknowledge that the constitutional and statutory provisions in effect at the time of filing the initial application for exemption will be the provisions in which eligibility will be based for the remainder of the five-year period. Any subsequent changes in these provisions will not affect eligibility established at the time of initial 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	590.89	
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

	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

ASB

Legal Description:

06-XM-4 MISC TR 89-108N-54S

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 Second Half Payment Personal Tax

School Dist Taxroll Item #
 7895 R

TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

Tax Year
 2007

TINY MISC TRS

06-XM-4 MISC TR 89-108N-222E D-752

Payment Enclosed

0998

Owner 125070

Delinquent Taxes 2006P

Payment Enclosed	
Payroll no	
SECOND Half Tax	14,898.78
Penalty	
Mail/SA	
Lien	
Advertising	
Other	
Total	14,898.78

DOUGIE'S HAIR MFG
 PO BOX 689542
 LARGER, OK 88888

Enter Address Changes Here

Return this stub with
 SECOND HALF
 payment before APRIL
 1ST

W M Deputy.

'52 First or Full Payment Personal Tax

School Dist Tax Year Taxroll Item #
 2007 7895 R

TINY COUNTY TREASURER
 789W.108TH, SUITE 101
 LARGER, OK 88888

STILLWATER MISC TRS

06-XM-4 MISC TR 089-108N-222E D-752

Payment Enclosed

0998

- Payments —	
Circle One	
FULL PAYMENT	29,797.56

Owner 125070

MAKE CHECKS PAYABLE TO:

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

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

Tax Roll Item Number Tax Year
 xcvb 2007

Parcel Number

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

Tax Rate (mills)
 86.4000

Gross Assessed Value
Exemptions Net Assessed Value

V.I.N.

94,595

94,595

Legal Description:

Tax Distribution;

Mills:

Amount:

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

County School County General
 County Health School General

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

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

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

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

Payable Upon Receipt

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

Total 2007 Tax Due

3,173.02

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

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

189-45

2007

Amount
 8,974/44

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

Personal 7458.04

Back Taxes 14,269.0

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

A n

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

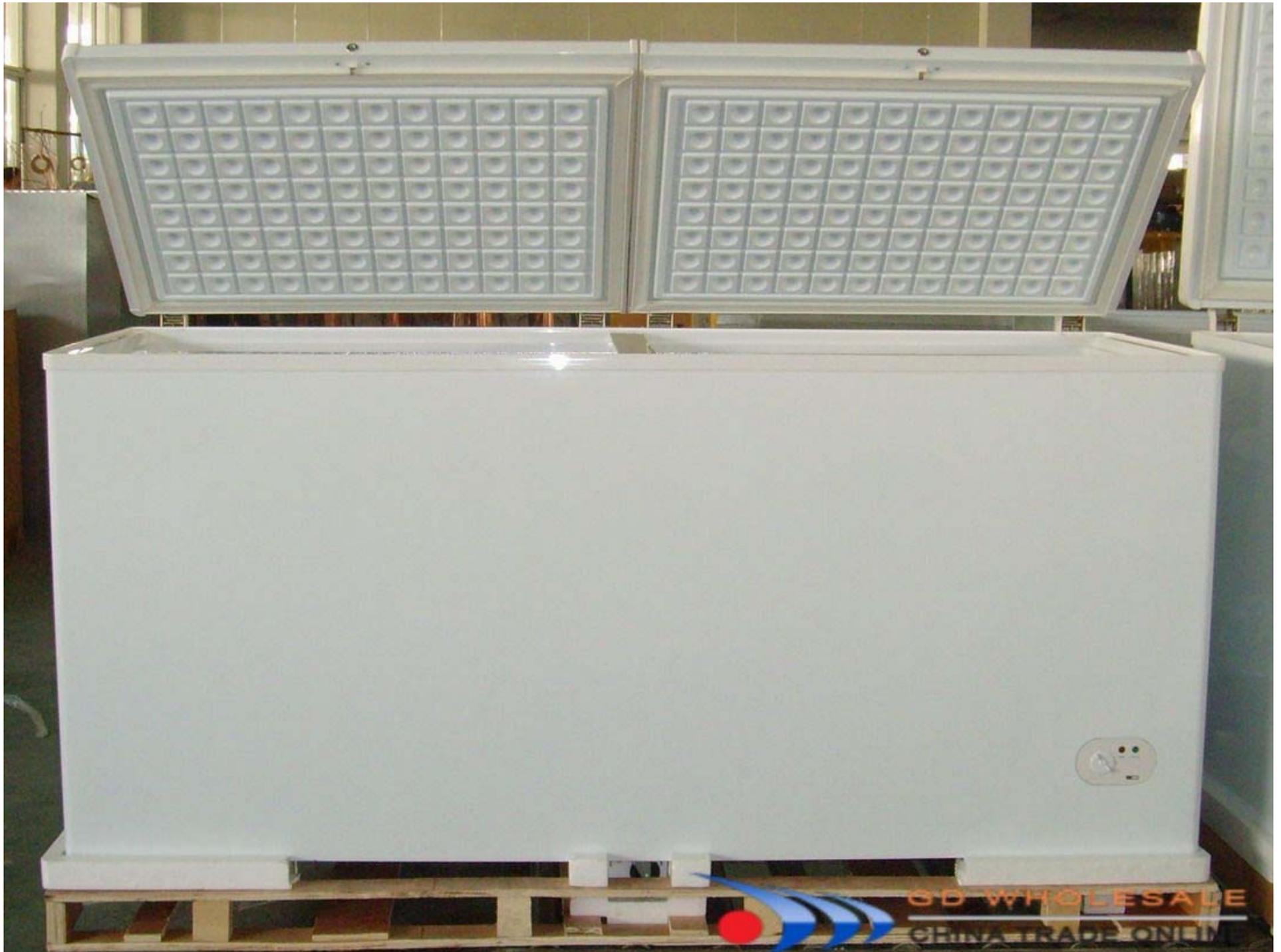
- 1986 \$143,257
 - 7 Counties
 - 9 Companies
 - 9 Applications
- 2012 \$37,828,753
 - 46 Counties
 - 150 Companies
 - 409 Applications

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 Do you Think
Qualifies?







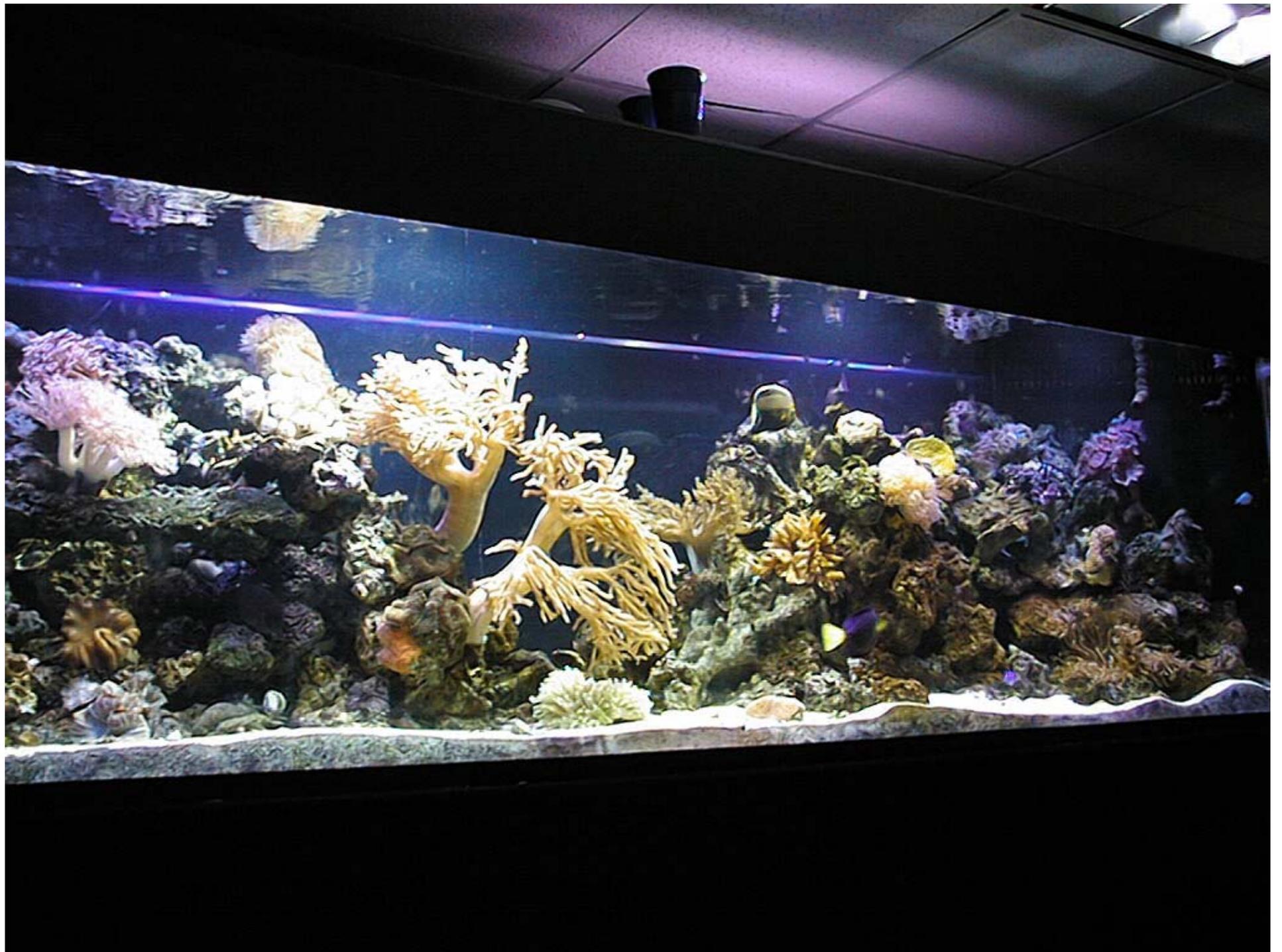
Truck Not tagged used on site only for maintenance

HotCarShow.com













Golf Cart used for Maintenance?















DEFIBRILLATEUR

DEFIBRILLATEUR

HEARTSTART



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



GOLLY
GEE THIS
IS FUN

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 taxation in this State if not detained

(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.

Added by S. Q. No 443, adopted Sept.
17, 1968

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 try...

- 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 filing 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.

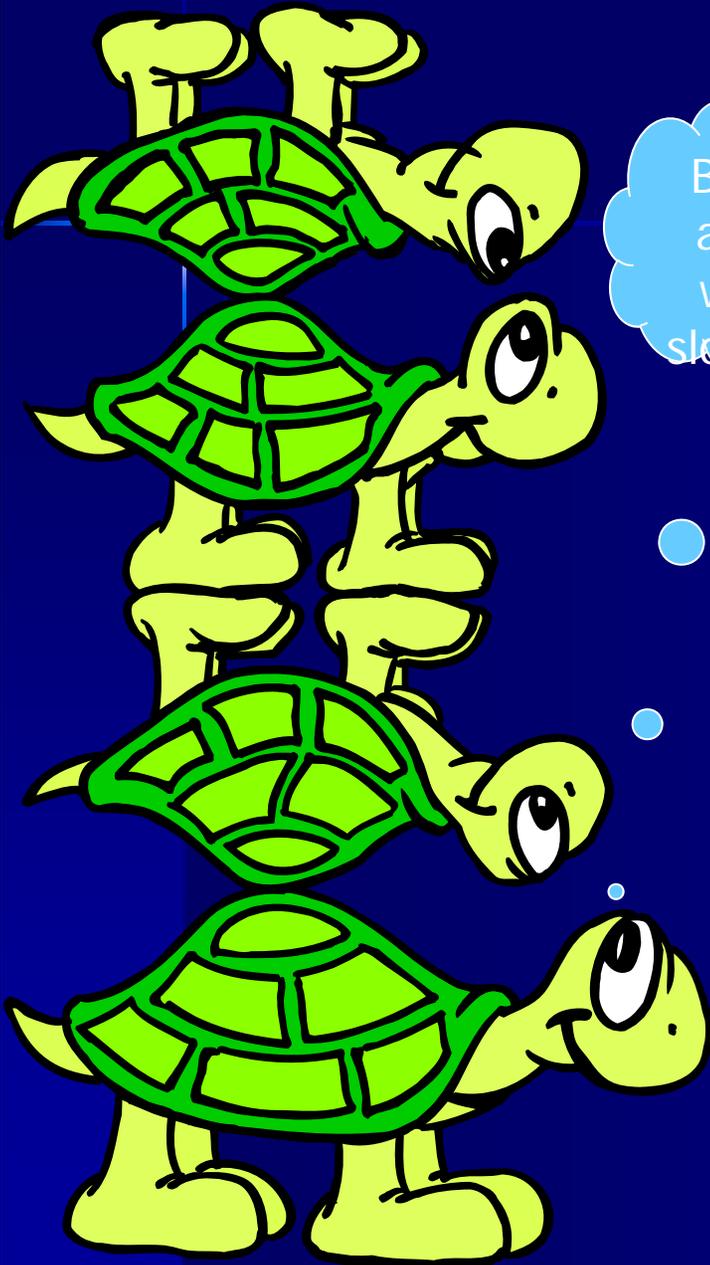
NEVERTHELESS.....

- 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**
- 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

This measure amends the Oklahoma Constitution. This measure would **allow laws to be enacted**. The laws could provide for an application process to claim this exemption. The laws could require the **application to be filed by a certain date**. The laws could require certain information to be included with the application.



Boy
are
we
slow!!

- 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



100
Units

Kansas



Oklahoma

100 Units



100 Units

A
r
k
a
n
s
a
s

**FREEPORT EXEMPTION
DOES NOT APPLY**

Did not leave the state.

Kansas

100
Units



Oklahoma

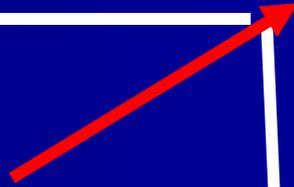
100 Units



200 Units



100
UNITS



100
Units

A
r
k
a
n
s
a
s

Units held for less than nine (9) months

FREEPORT EXEMPTION

APPLIES to 100 Units ONLY

Kansas

100
Units



Oklahoma

100 Units

200 Units

150 Units

50
Units

A
r
k
a
n
s
a
s

Units held for less than nine (9) months

FREEPORT EXEMPTION

APPLIES TO 50 UNITS *ONLY*

COMPANY
"A"

100
Units

Kansas

Oklahoma

*Units are purchased or
sold in Oklahoma by new
investor, company*

100
Units

COMPANY "B"

100
Units

100
Units

A
r
k
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n
s
a
s

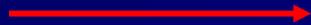
Units held for less than nine (9) months

**FREEPORT EXEMPTION
DOES NOT APPLY**

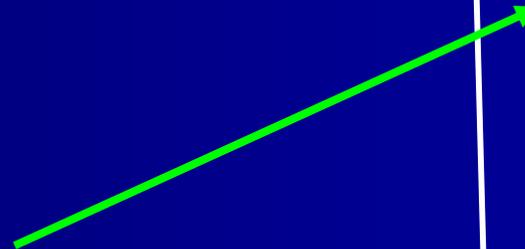
KANSAS

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

2012 Abstracts

- 54 Counties have Freeport Exemptions
- 1,205 Applicants
- \$768 million dollars in assessed value

PERSONAL PROPERTY REVIEWS

INTRODUCTION

- WHY REVIEW
- TYPES OF REVIEWS
- STEPS FOR REVIEWS

Personal Property Review



*Smile
Yeah, Right*

WHY REVIEW ?

- Oklahoma is a self reporting state.
68 O.S. 2001, § 2832.
- Taxpayer lists assets and value of rendition each year. 68 O.S. 2001, § 2832.
- Taxpayer return not conclusive of value.
68 O.S. 2001, §2818.

Why is Personal Property the
“RED HEADED STEP CHILD”

TIME



Why

- Residential
- Protests
- Mobile Homes
- Commercial Real Estate Property
- Farm Applications
- Double Homestead
- Veterans Exemption
- All services that the office supplies
- Small counties have less people
- **WE STILL HAVE TO REVIEW**

REVIEWS

- ENSURE Fair and Equal Treatment of Taxpayers.



REVIEWS

Help YOU with DISCOVERY

- Unreported Assets
- Section 179 Assets
- Depreciation
- Leased Equipment
- Expensed Assets
- Exempt Assets

MOST TAXPAYERS Believe:

- That taxes are not fair.
- They are used for ?
- Others get a better deal.

TYPES OF REVIEWS

- The Basic.
- The Phone.
- The Inspection.
- The Desk.
- The Detailed.

The Basic Review:

- The simplest form of review.
 - Is the rendition complete?
 - Are asset descriptions adequate?
 - Comparison of current to previous.
 - Comparison to similar assets.

The Email/Phone Review:

- Email is now the fastest way to resolve if submitted on documents.
 - Simple Questions?
 - Values.
 - Descriptions.
 - Age.
 - Email address not on 901 Form -- YET

The Desk Review:

- 901 and other Company Documentation
 - Supply records to office for review.
 - Provide historical cost
 - Complete cost reported.
 - All assets reported.

NAME
ADDRESS

June 17, 2011

Personal Property # Account Number

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 circled below indicate the information that is being requested:

1. Leasehold Improvements – Detail by cost and acquisition year, **not** book value.
2. Furniture and Fixtures - Detail by cost and acquisition year, **not** book value.
3. Electronic Equipment - Detail by cost and acquisition year, **not** book value.
4. Computer Equipment - Detail by cost and acquisition year, **not** book value.
5. Machinery and Equipment - Detail by cost and acquisition year, **not** book value.
6. Leased Assets – Should be itemized, indicating what the asset is, named and address of lessor or lessee, the length of the lease, and the cost of the asset or monthly payment.
7. Inventory – Raw materials, work-in process, and finished goods.
8. Completed Business Personal Property Rendition (901) and Asset List
9. Other -

If you have any questions or need assistance, please contact [Your Name] 918-596-xxxx.

Respectfully,

Tammy Ritter

By Direction

The Inspection Review:

- More Timely – You actually have to visit.
 - Physical inspection/review.
 - List all assets.
 - Ownership.
 - Condition.
 - Verify.
 - Ensure equal treatment.

The Detailed Review: (audit)

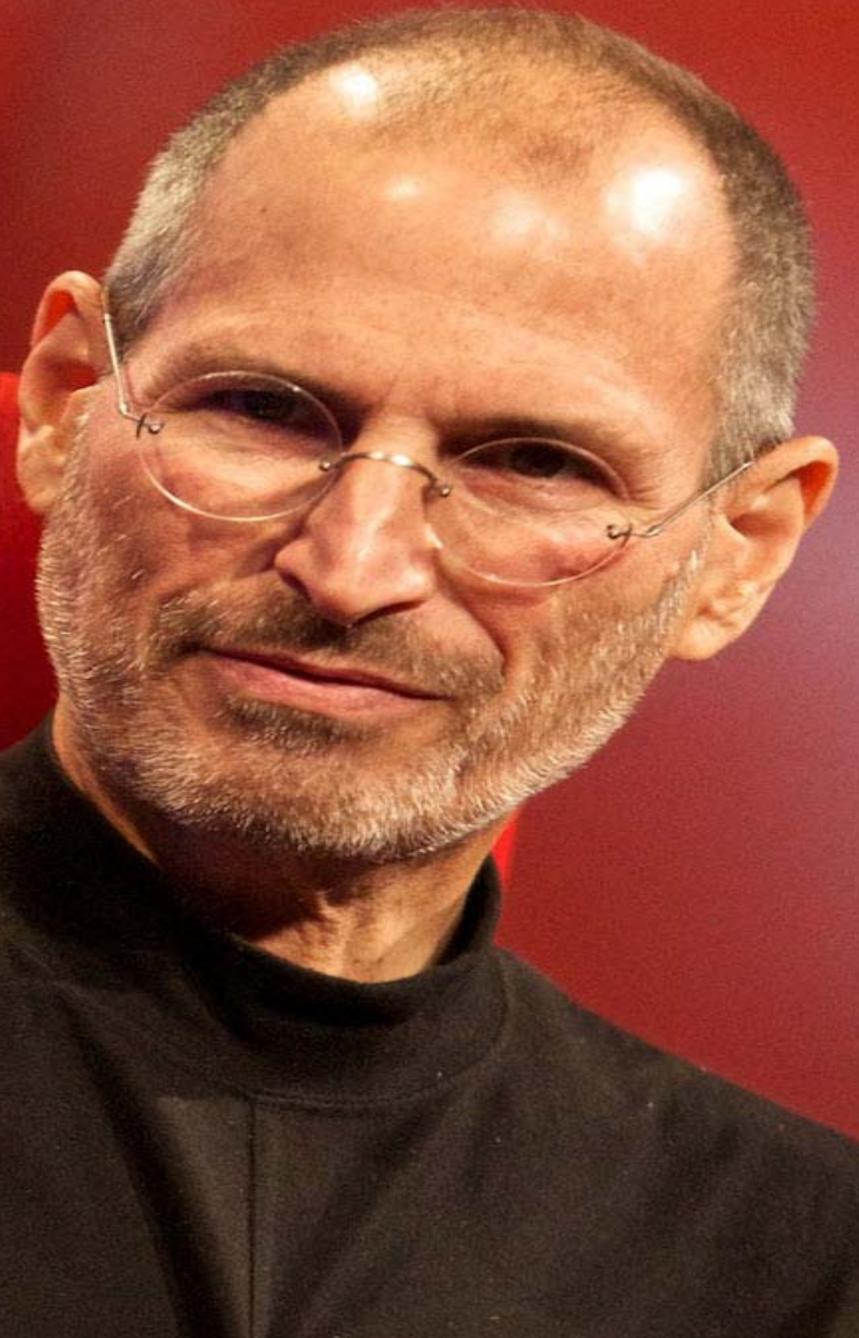
- The Most Formal.

- Involved.
- Time.
- Preparation.
- Expense.

- The Most Accurate.

- Asset list.
- Historical cost.
- Age.
- Condition.
- Income and Expense.
- Estimate value.

“Innovation
distinguishes
between a leader
and a follower.”



Time Line Jan 1 – March 15

- Receive 901 from businesses
- Most come on March 15th
- Answer Tax Questions
- Answer Form Questions
- Deal with public (Walk ins)

March 15 – June 15

Process 901s Priority on Freeport and Exemption

If value increase send change of value notification right then

Public aid – walk-ins and phone

Farm applications

June 15 to Oct 1

- Finish any late 901
- Corrections
- New businesses
- Non filers

Oct 1 – Nov 1

- Oct 1 deadline for correction without TRC
- Roll figures to Treasurers
- Get ready for tax statements
- Still looking for new business
- Preparing to mail 901s for new year

Nov 1 – Dec 31

- Catch up time
- Preparing for new year
- Preparing new business list

Challenges to Review Process:

CHALLENGE #1

What can we do to ensure the taxpayer is treated FAIRLY and Equally within the county, but also among all 77 counties of the state?

CHALLENGE #2

We must work within the Law as it is currently written.

CHALLENGE #3

Every county is different, you must consider-timelines, parcel count, staff, budget, holidays, vacation and sick days.

THE PERSONAL PROPERTY PLAN

STEP # 1, FORMS

- CONSISTENCY
 - State Approved.
 - Current.
 - Complete.
 - Mail to all.
 - Timely.
 - OTC Website.



STEP # 2, BASIC REVIEW

- Is the rendition complete?
- Compare to previous year.
- Request additional information.
(clarification by phone)
(maybe by letter?)

STEP #3, COMPARE

- Original cost.
- Age
- Depreciation
- Similar properties.
- Square foot method.
- Each asset cost.

DISCREPANCIES, CALL FOR REVIEW

STEP # 4, ADJUSTMENTS

- Quantity.
- Depreciation.
- Values.

If the adjustments are from acceptable sources, market derived data and or corrections, they could be used in protest hearings.



whoa, wait a second !

Probably we're at a point that time is becoming a factor?

If we increase values, we must allow time for protest.

??????????

STEP 5, DECISION TIME

- **THE GOOD**, most renditions are complete, meet a standard for value.
- **THE BAD**, some renditions have discrepancies, but can be clarified with phone call or letter.
- **THE UGLY**, a few renditions indicating large differences in the opinion of value. (formal desk review)

STEP # 6, INSPECTIONS

- Two types of Inspections.
 - **On-going**, every account, once every four years.
 - **Clarification**, discrepancies found in the basic review.



STEP 7, DESK REVIEW

- COMPLEX REVIEW, IN-HOUSE
 - Discovery and Verification.
 - Federal Tax Return
 - Income and Expense
 - Balance Sheets
 - Depreciation Schedule
 - Ledger of Capitalized assets
 - Ledger of Expensed (179) items
 - Market Data
 - Obsolescence

STEP # 8, Detailed Review

- The complete audit of all records, held in the taxpayers office.

(you don't want to be in their house)

WHATS NEXT ?

- A NEW YEAR.
- CHECK YOUR PERSONAL PROPERTY PLAN.
- START AT STEP #1.
- It's a new day, smile and be happy.

Remember-

- Estimates are just estimates.
- If it's not in writing, it didn't happen.

Questions?

