

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



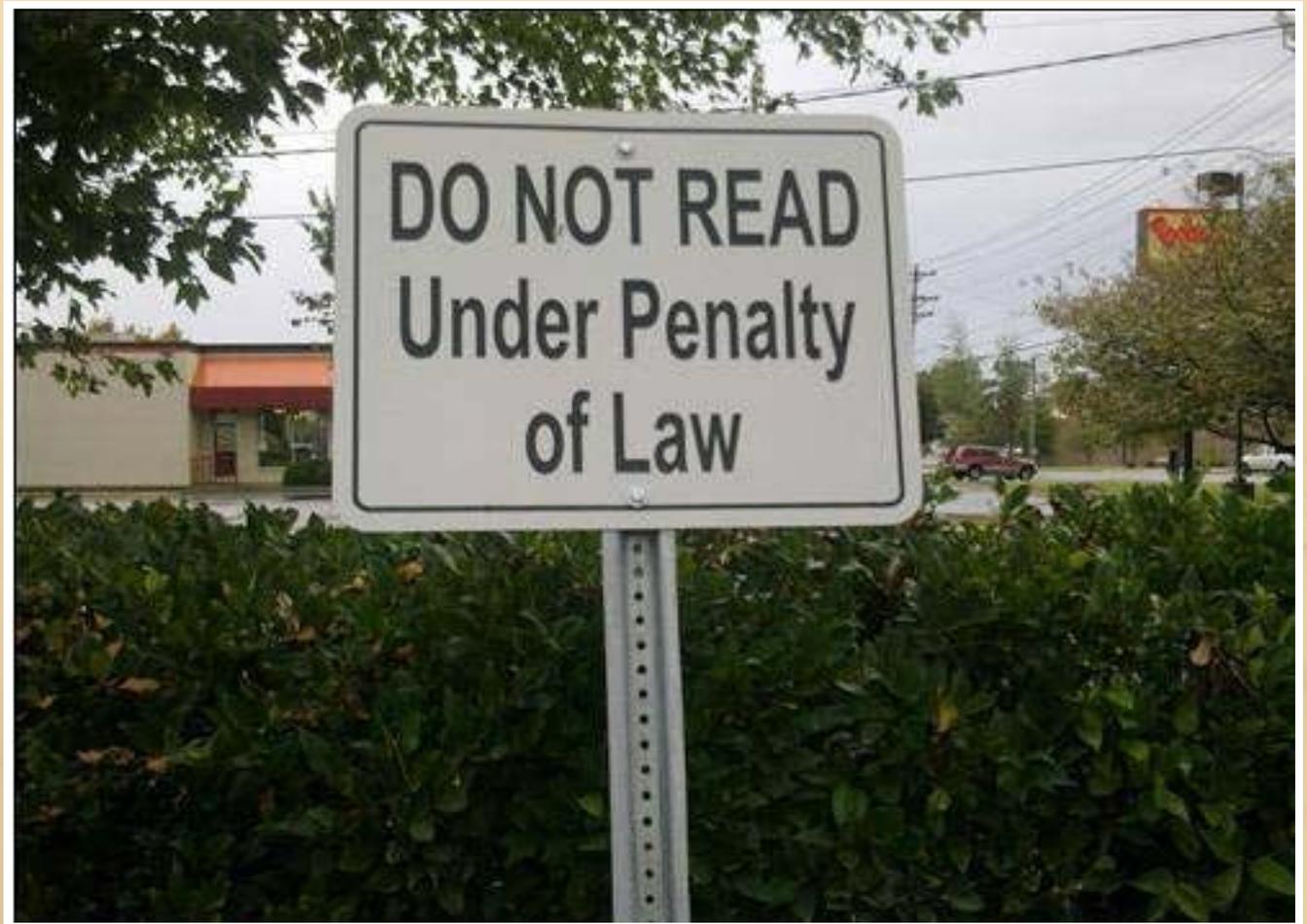
Today's Focus is on Parts of Two Standards:

- **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



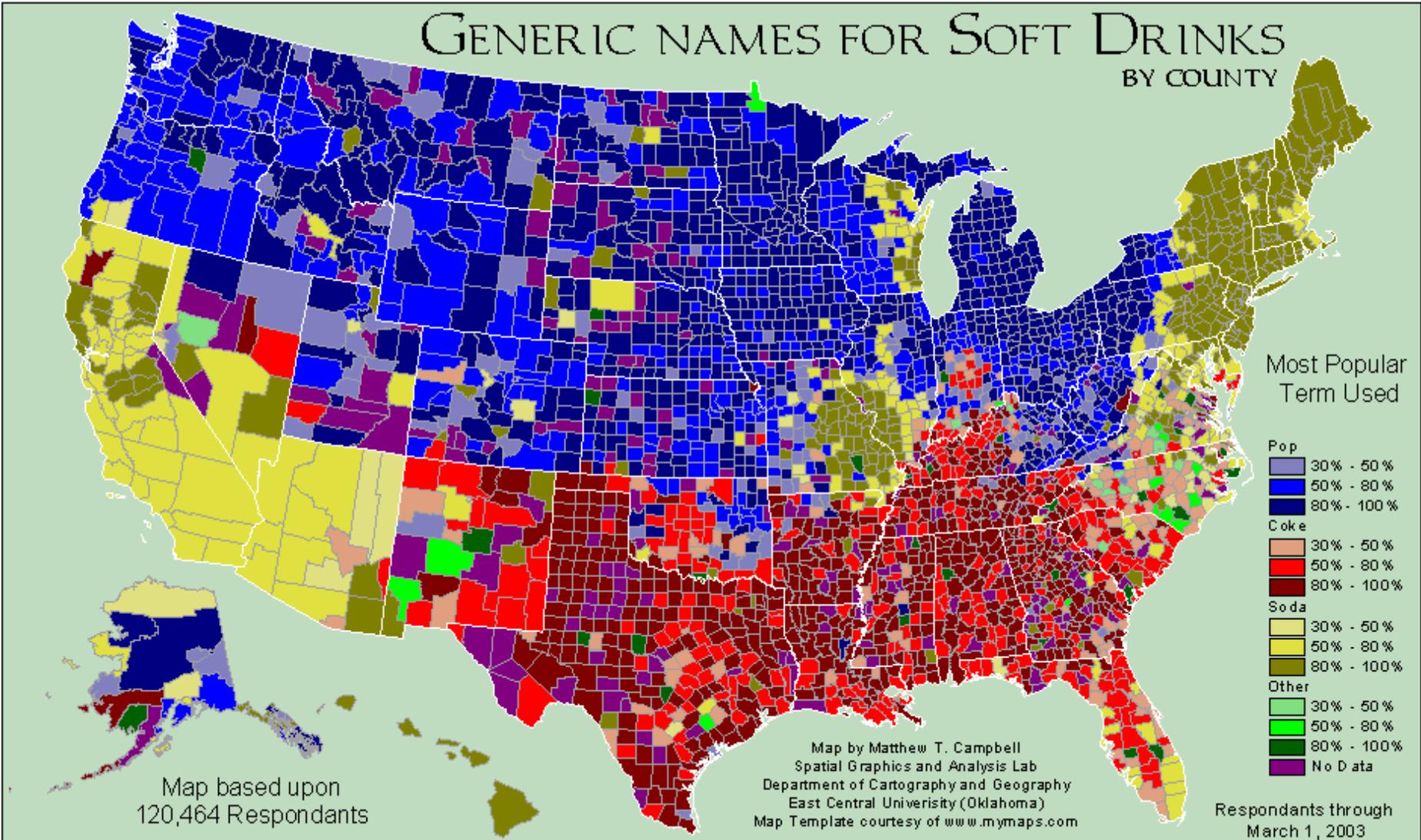


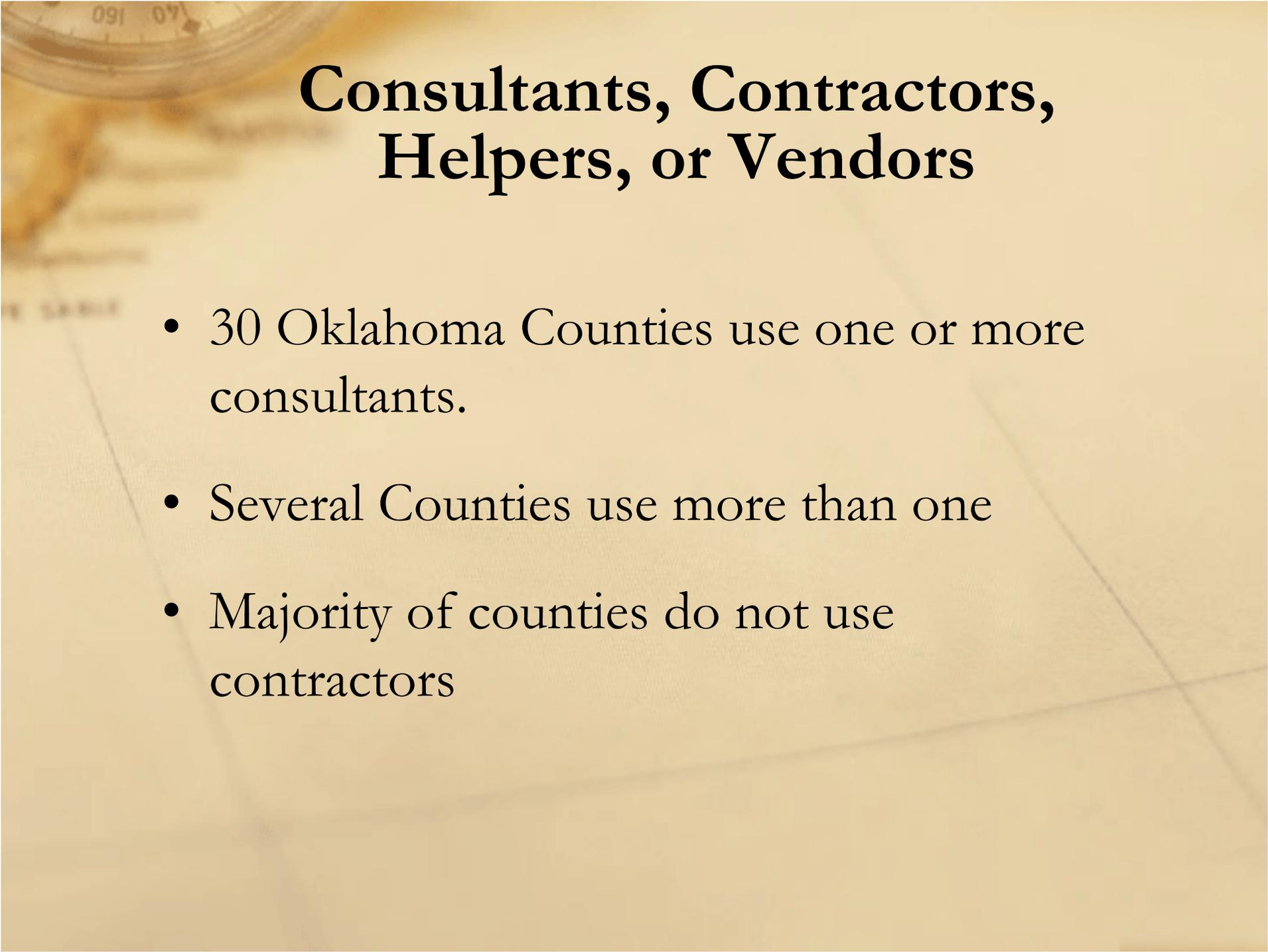
**Consultants, Contractors,
Helpers, or Vendors?**



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?**



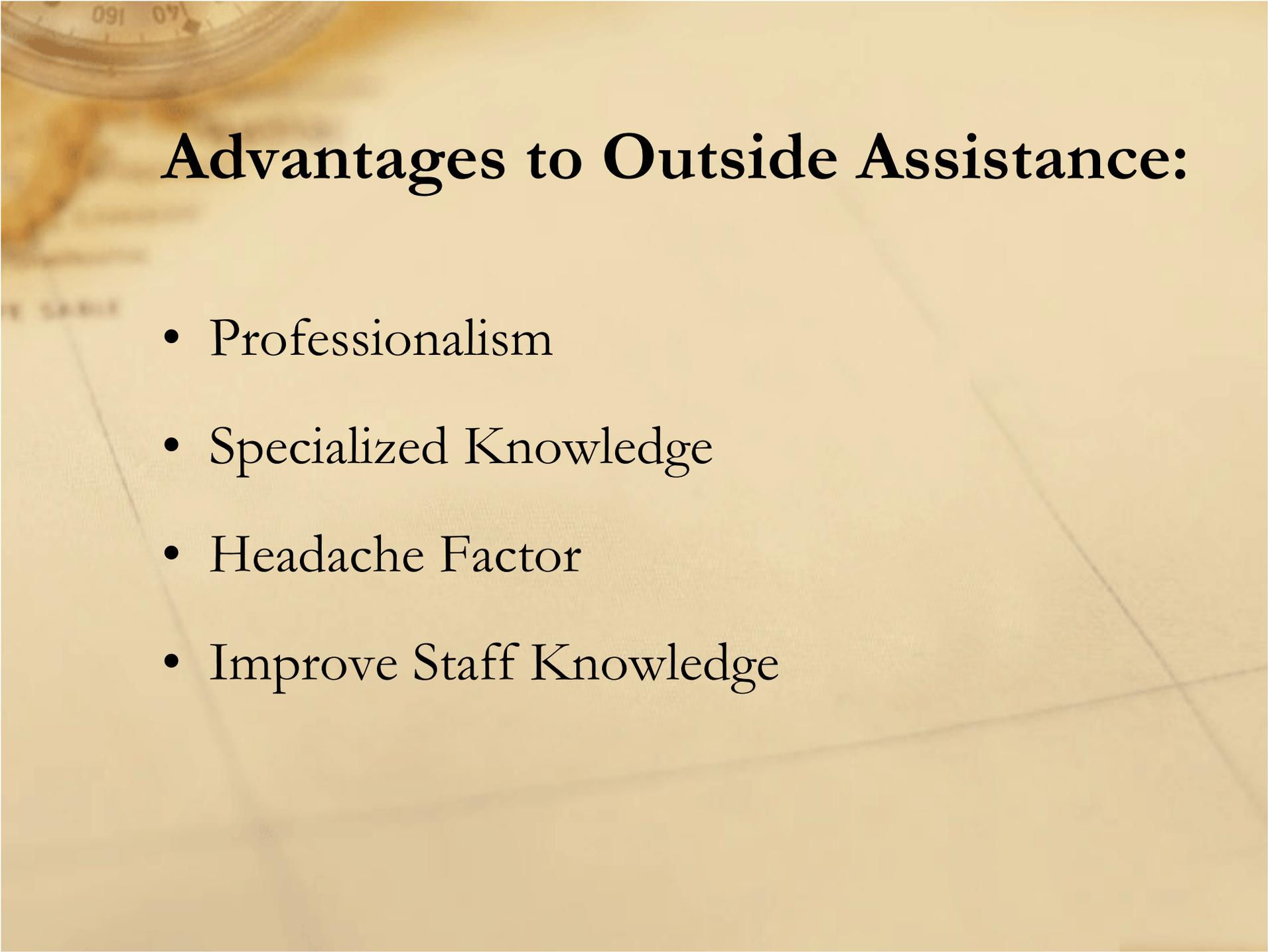


Consultants, Contractors, Helpers, or Vendors

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

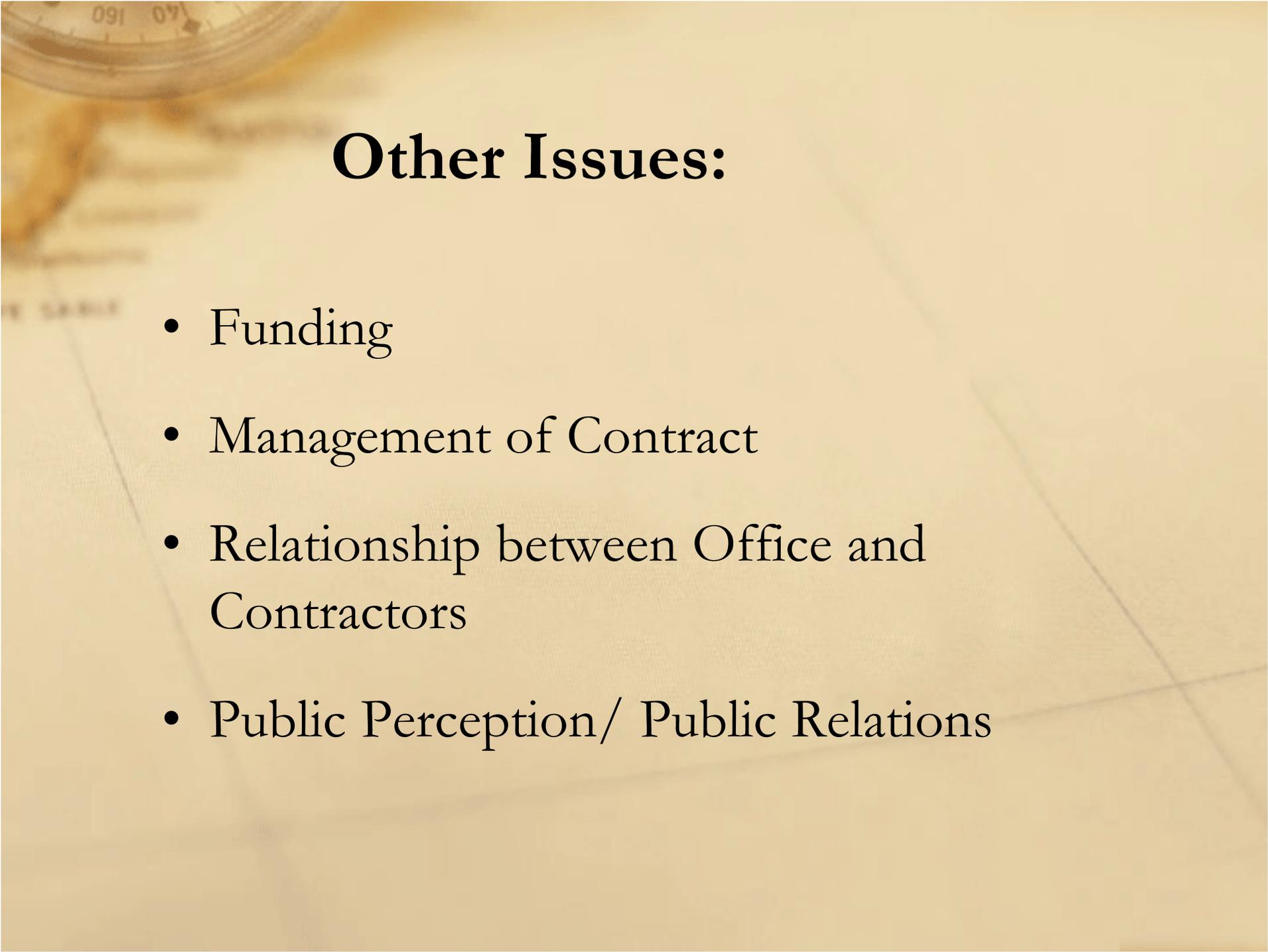
Consultants, Contractors, Helpers, or Vendors

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



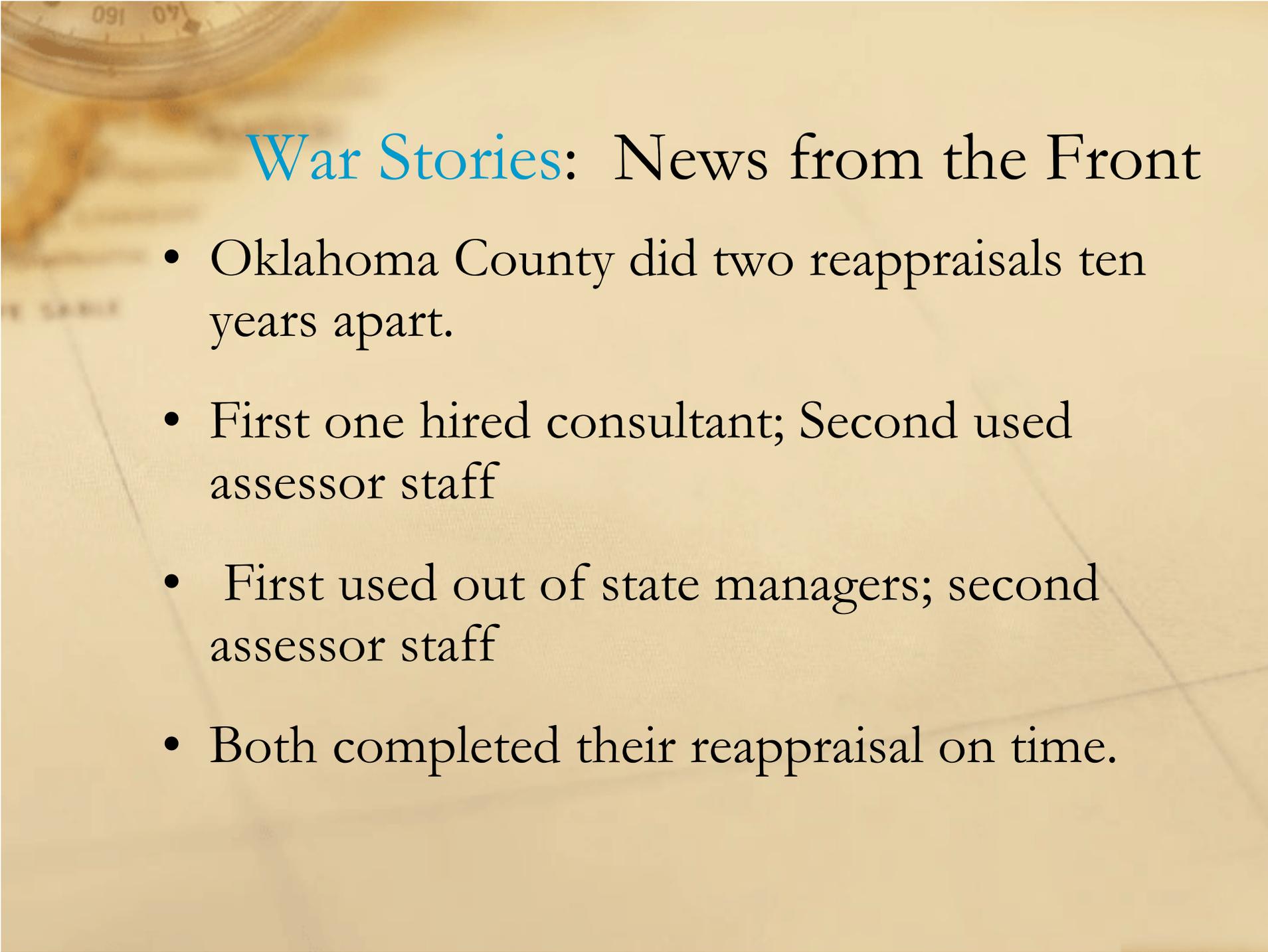
Advantages to Outside Assistance:

- 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.

Good News: First Reappraisal

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

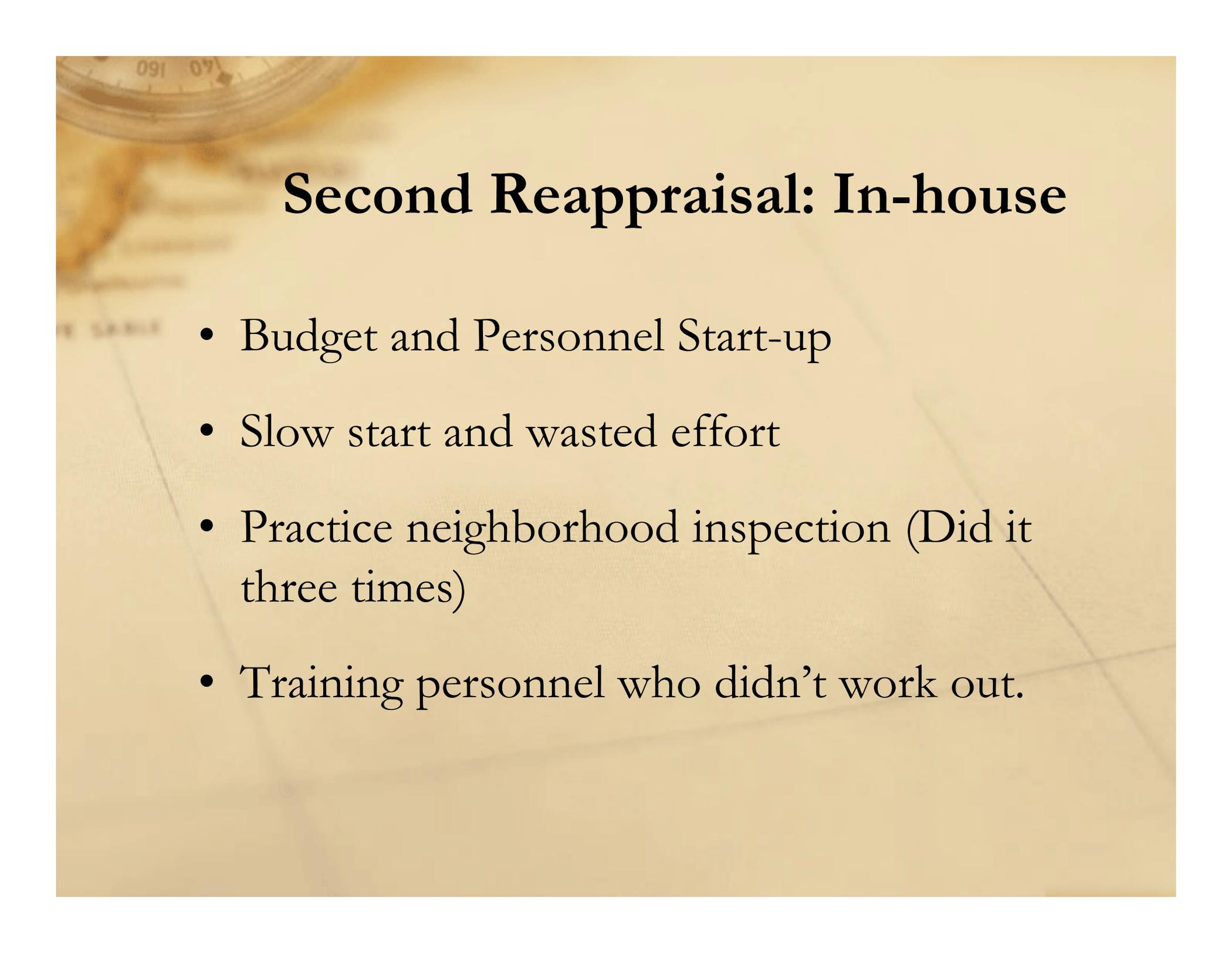


Always Some Problems...

- 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.

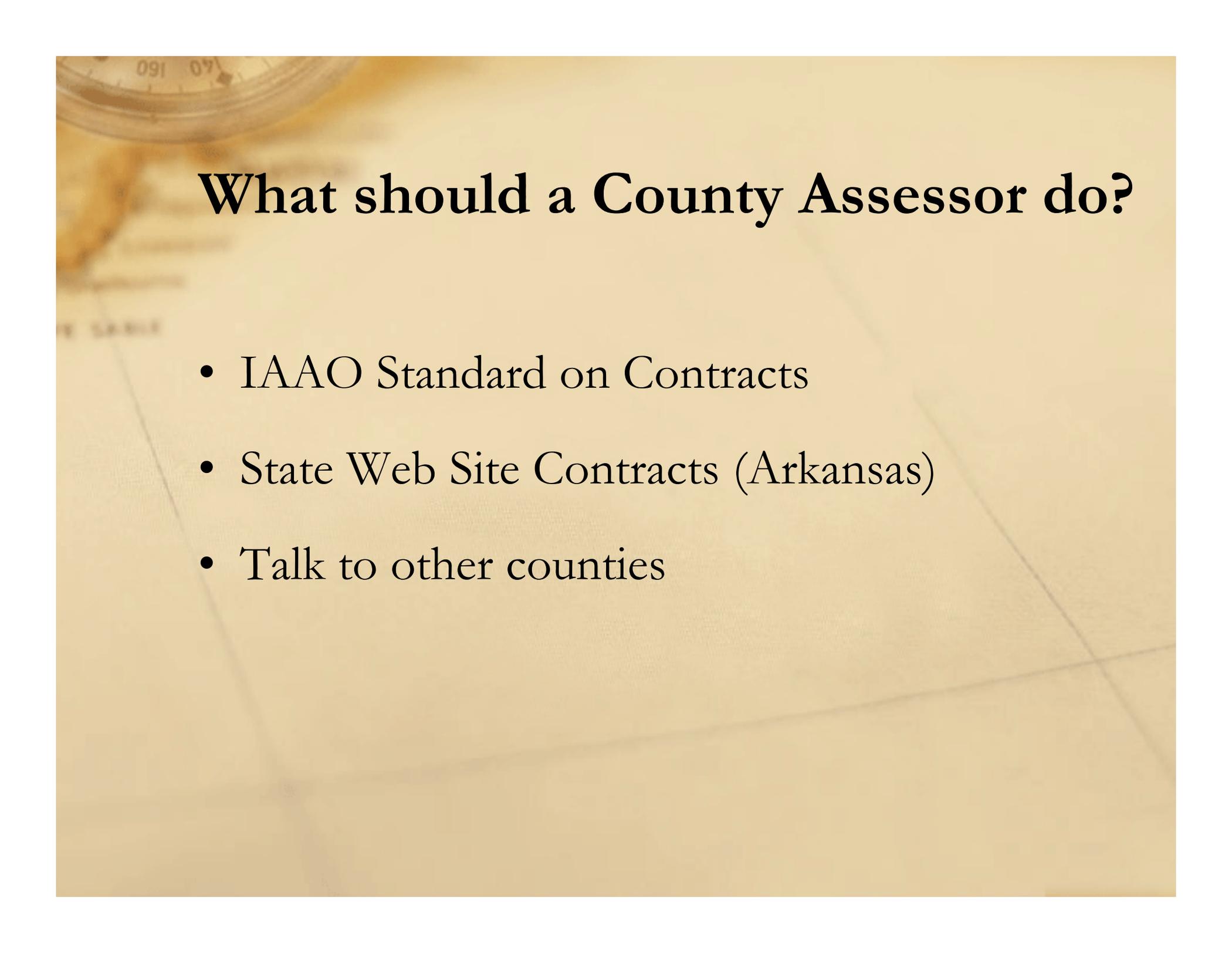
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Long Term Advantages: Staff

- 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.

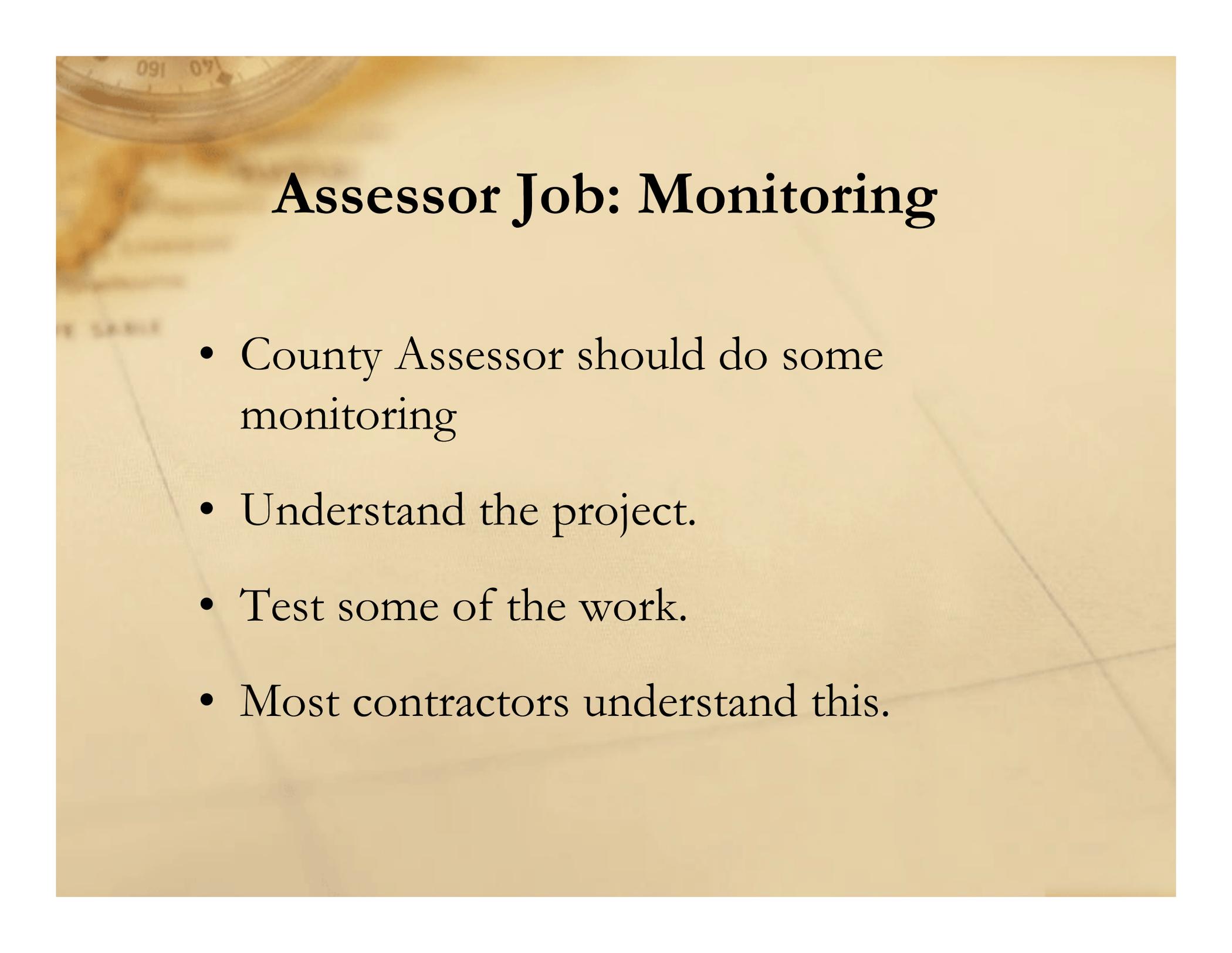


RFP May be Too Formal

- 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:

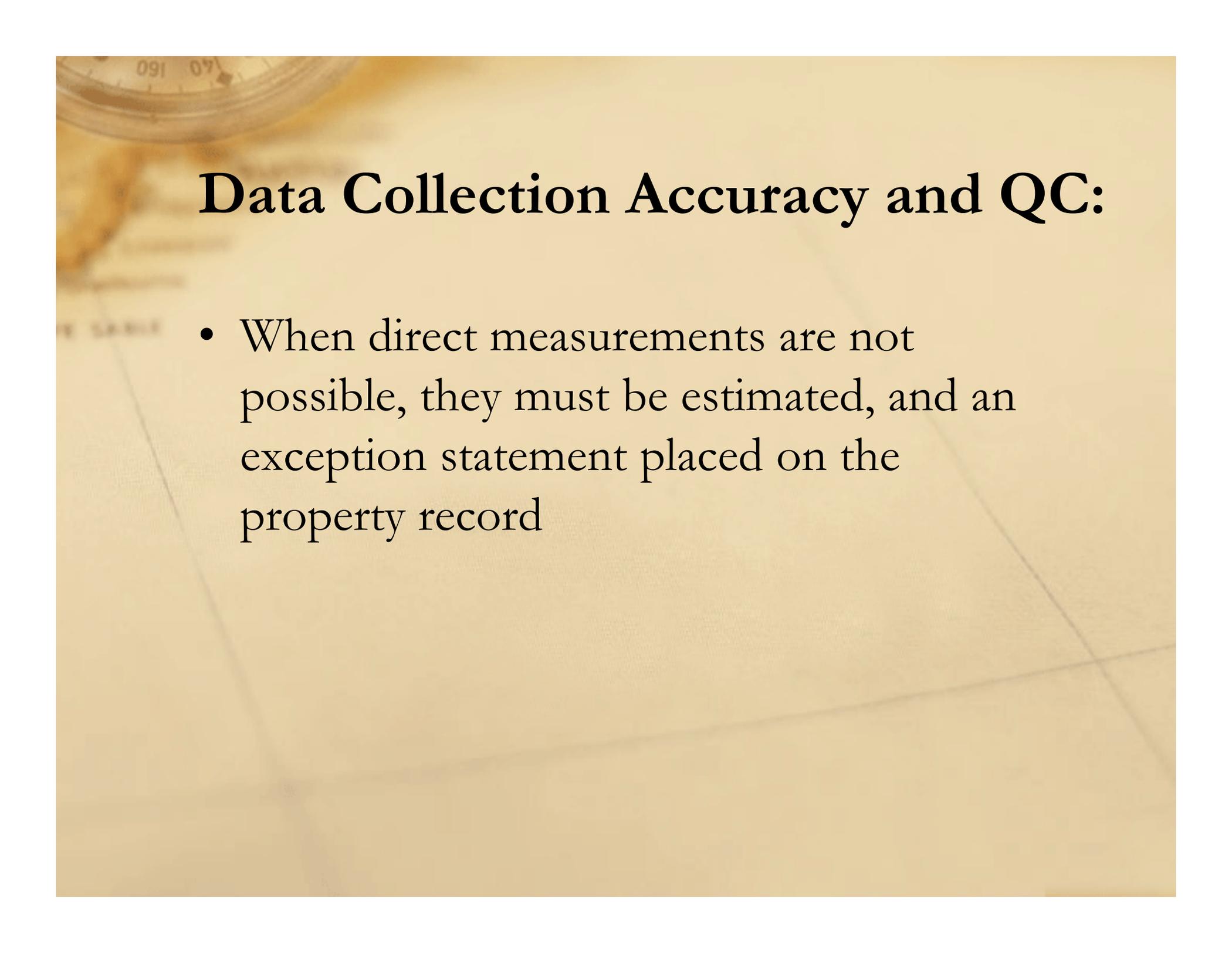
- Contracting Standard says data collection is:
 - One of most *critical* and one of the most *expensive* phases of a reappraisal project
- Recommends clear and standardized coding requirements
- Recommends careful monitoring through a quality control program

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.

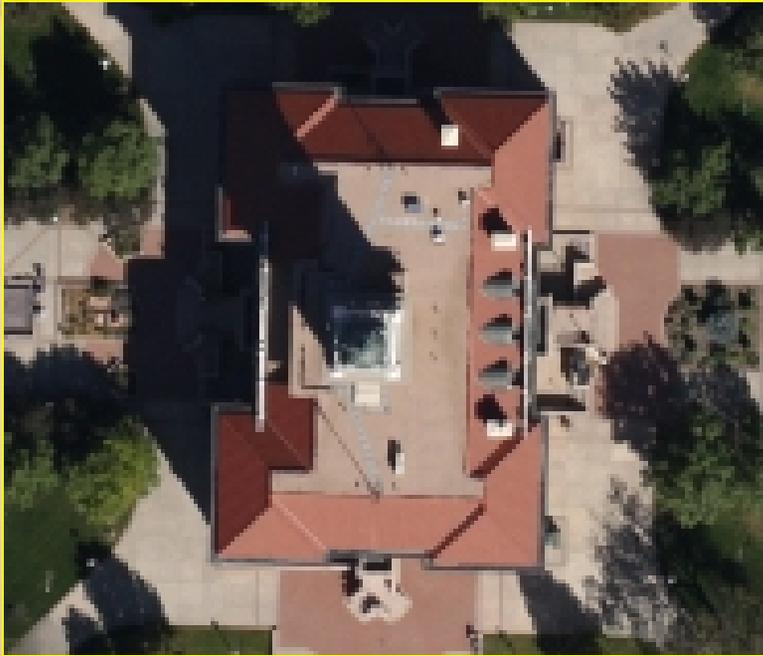
3.3.5 Alternative to On-Site Inspections

- 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

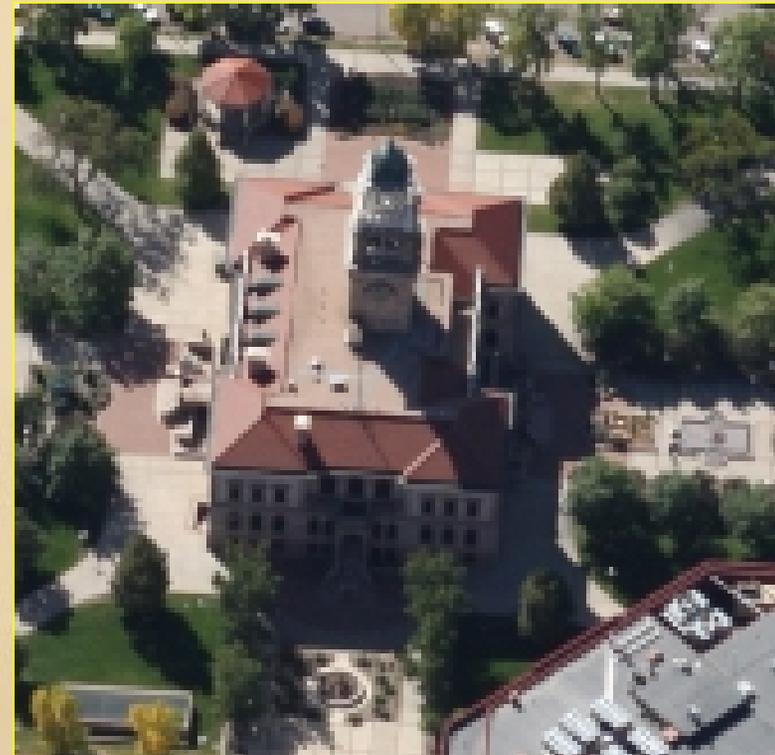
What is Oblique Aerial Photography?

- 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

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.

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

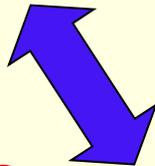
- Frozen the Assessment Percentage
- County Assessments 11-13.5%
- Public Service Properties 22.85%
- Airlines and Railroads (4-R Act) 11.84%
- **(Federal Legislation in 1970s-1980s)**

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%**

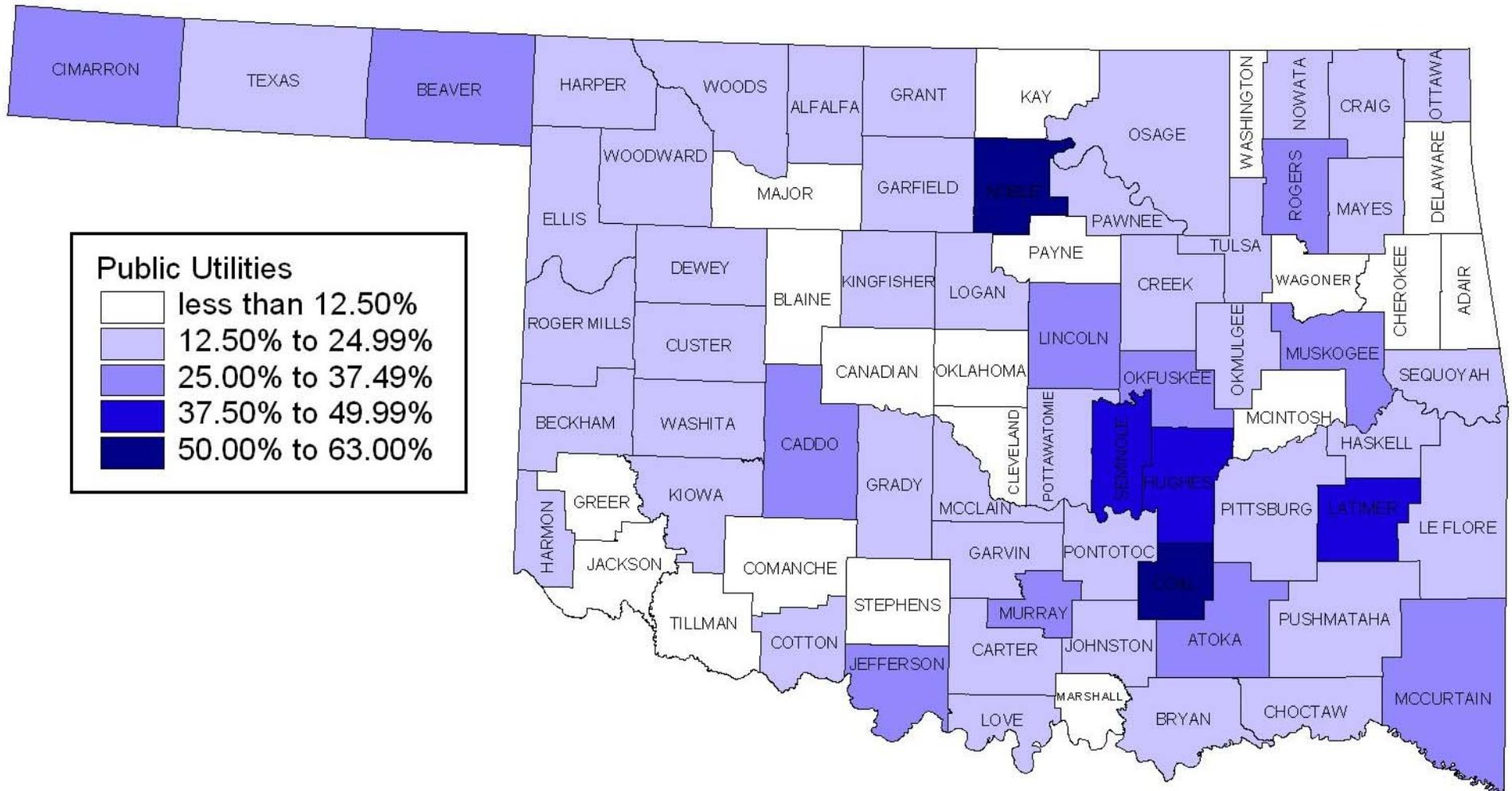
■ Rogers 15.90%

■ Kay 15.46%

■ Payne 13.11%

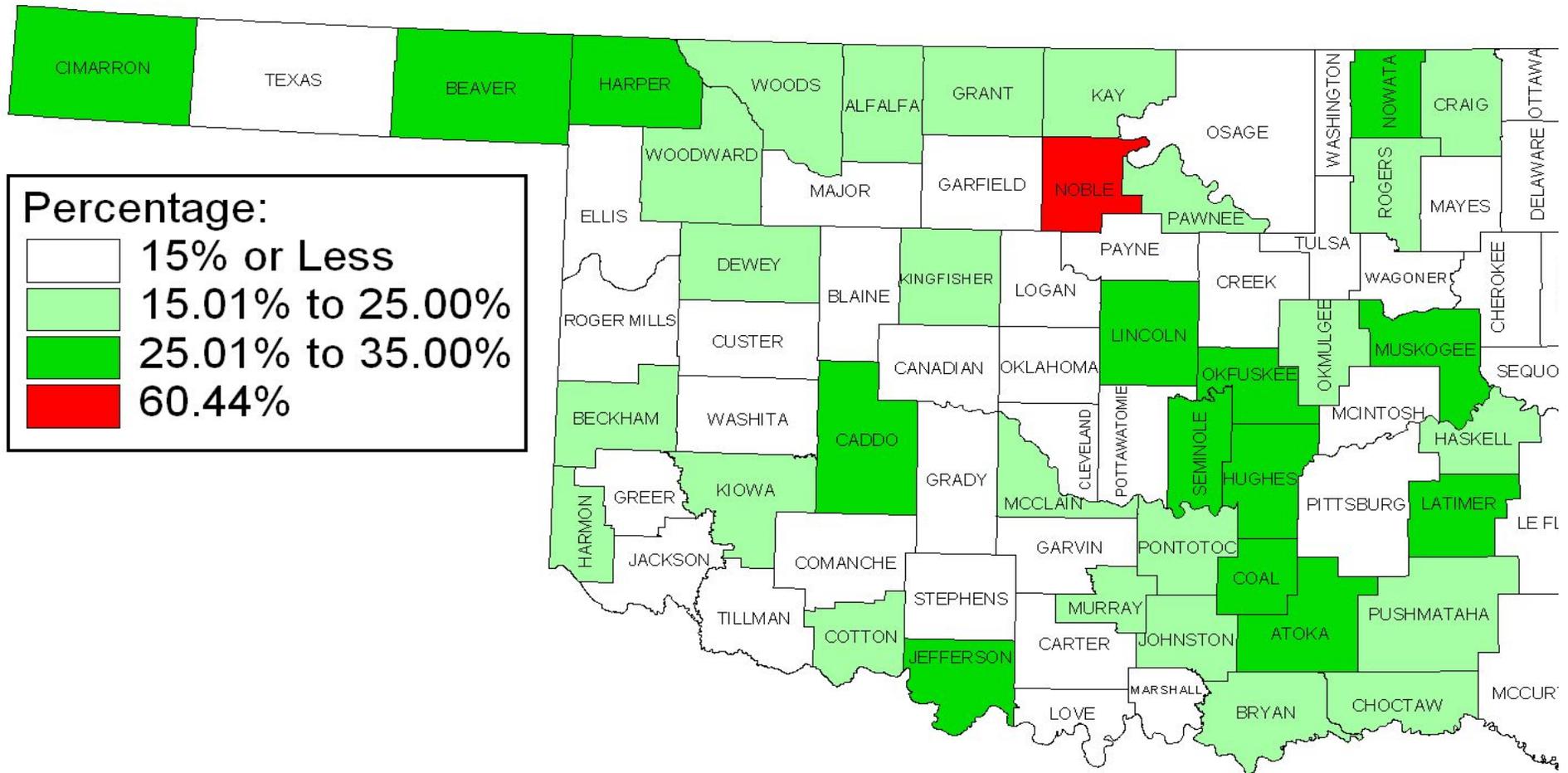
■ Garfield 9.53%

Percentage of Tax Base



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

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

Lower 48 states shale plays



Source: Energy Information Administration based on data from various published studies.
 Updated: May 9, 2011



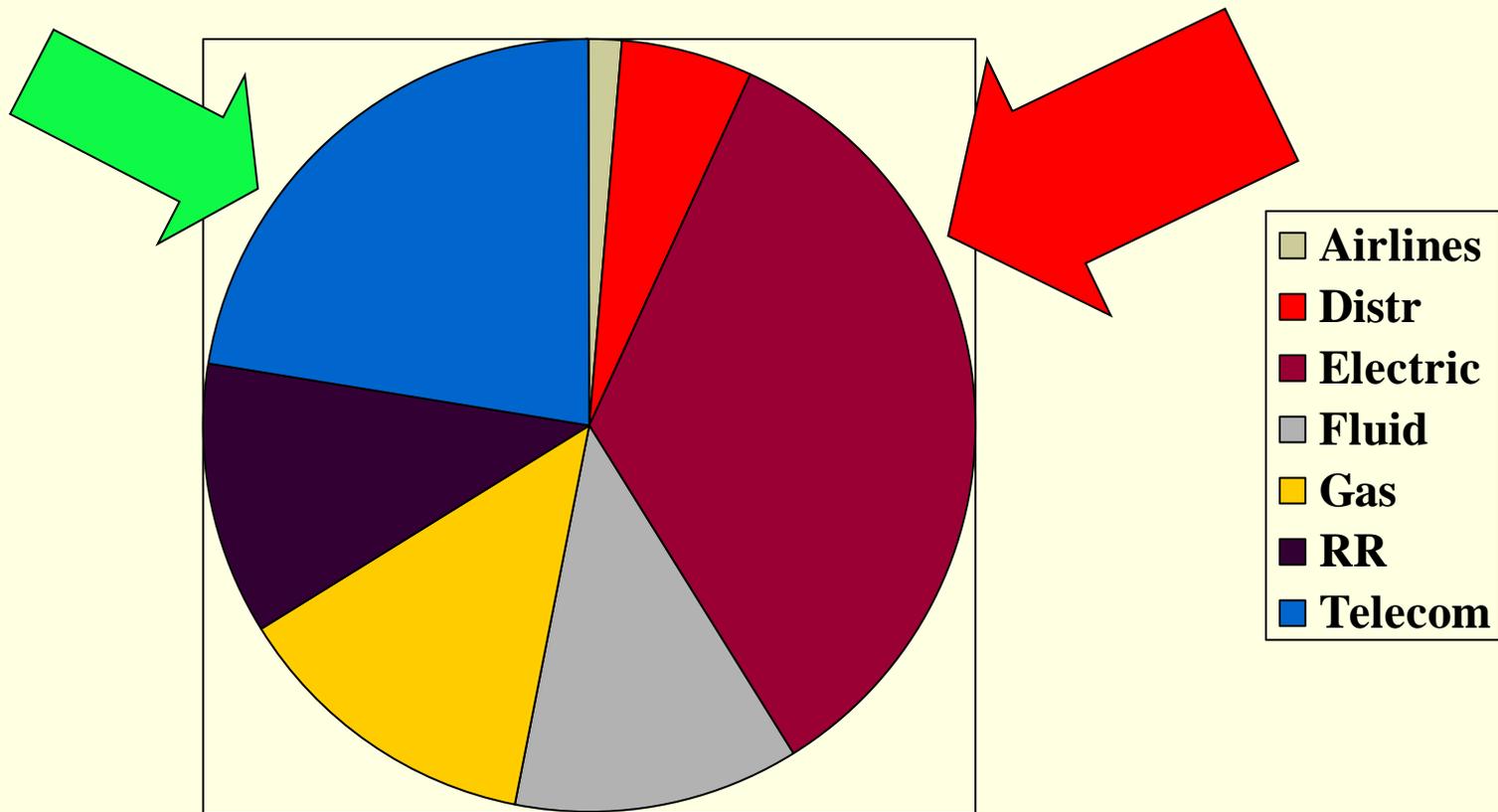
Rank the biggest categories.

- 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





The End

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

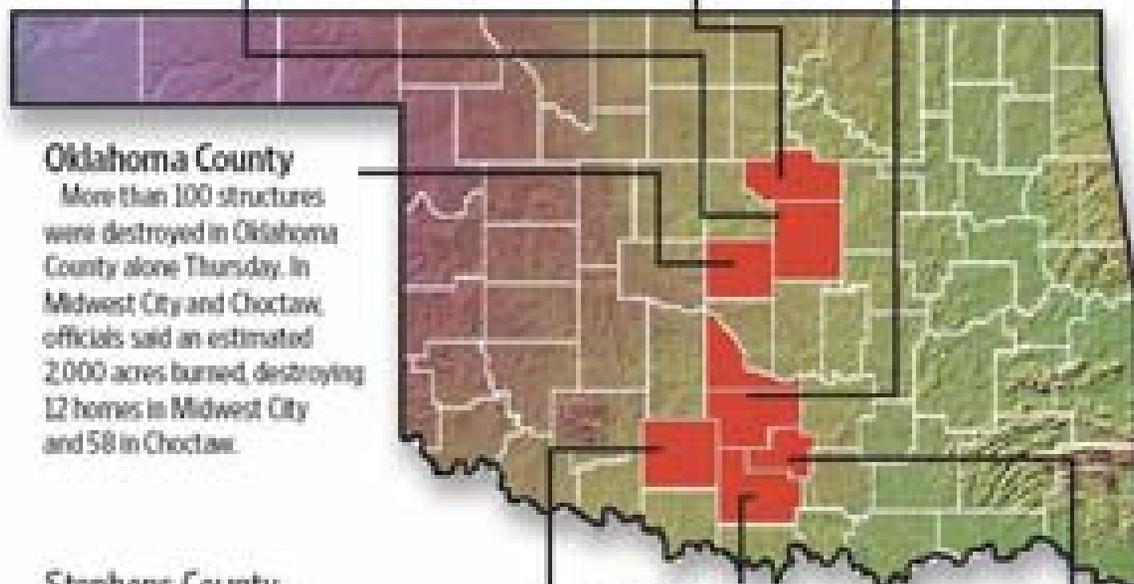
A raging fire fanned by 40 mph winds caused the evacuation of the town of Velma on Thursday. The fire destroyed at least 16 homes and five downtown businesses in the Stephens County town of more than 600 people, said Gary Ball, Stephens County emergency management director.

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.

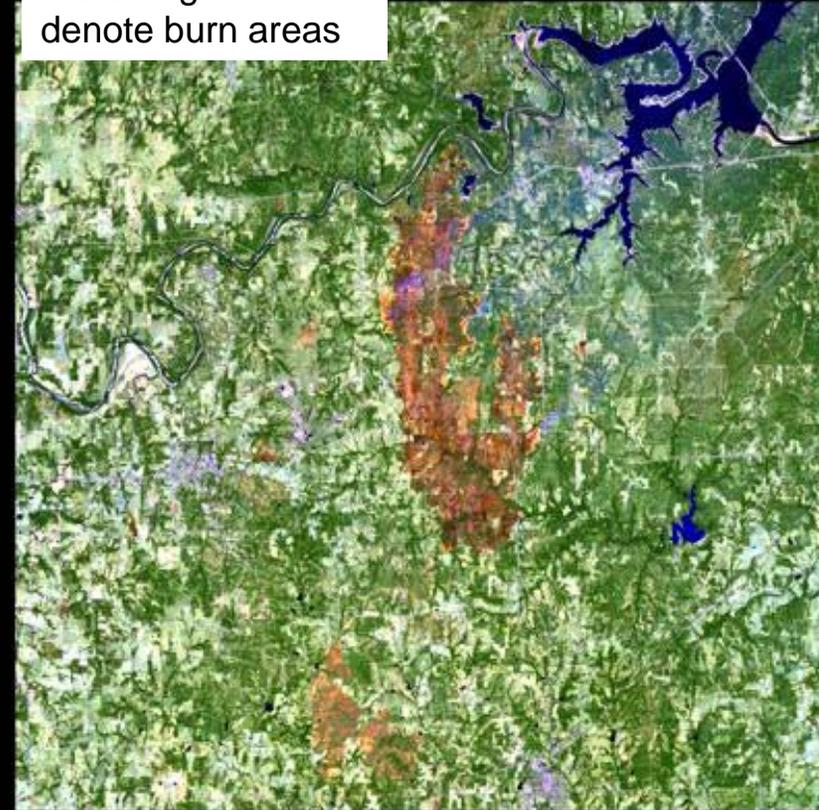


This early map gives a good summary of the earlier fires but does not include the later fires such as the Mannford fire in Creek County.



Landsat 7
June 17, 2012

0 2 4 Miles



Landsat 7
August 4, 2012

0 2 4 Miles

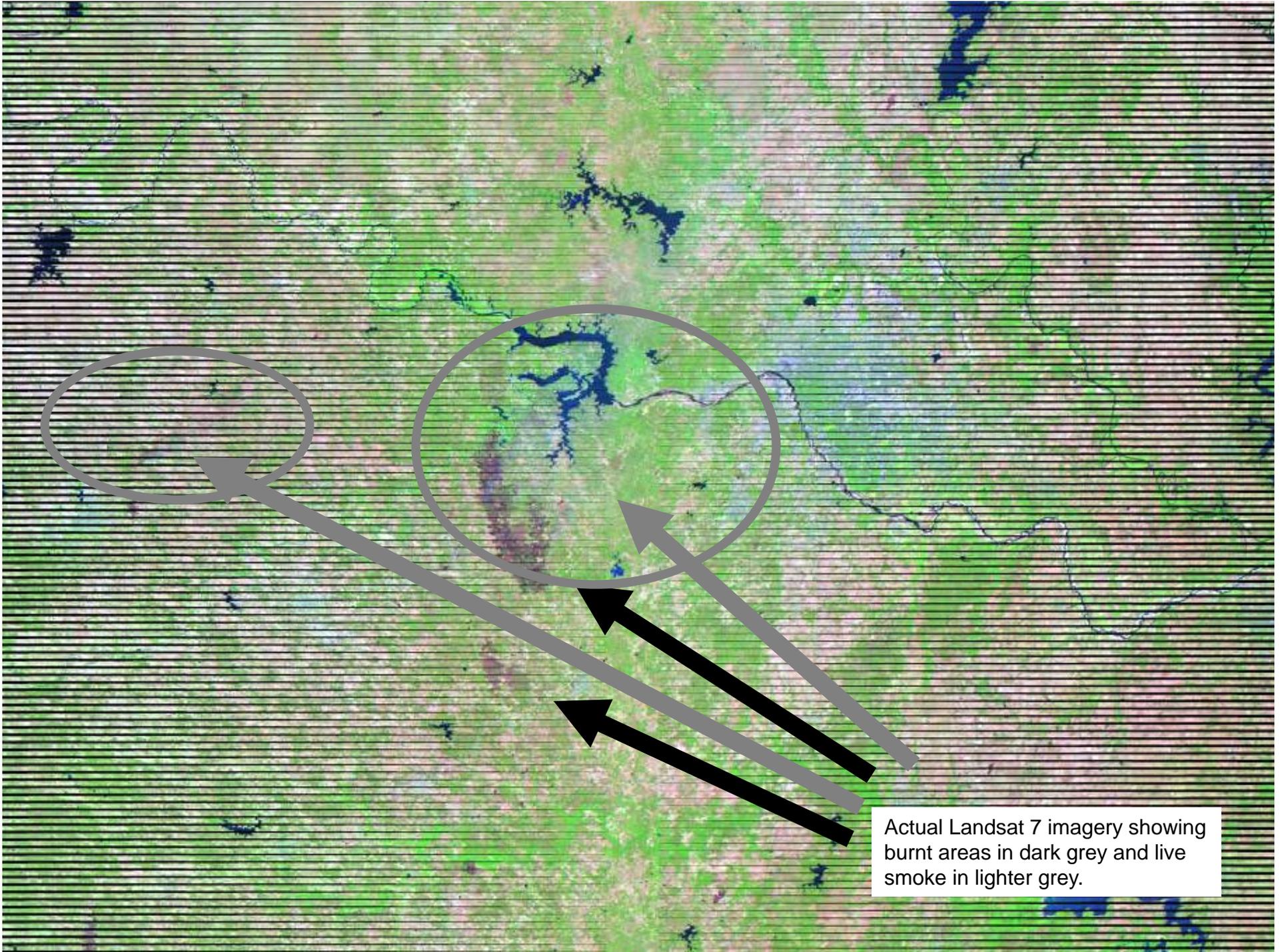


Wildfires in Oklahoma

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.

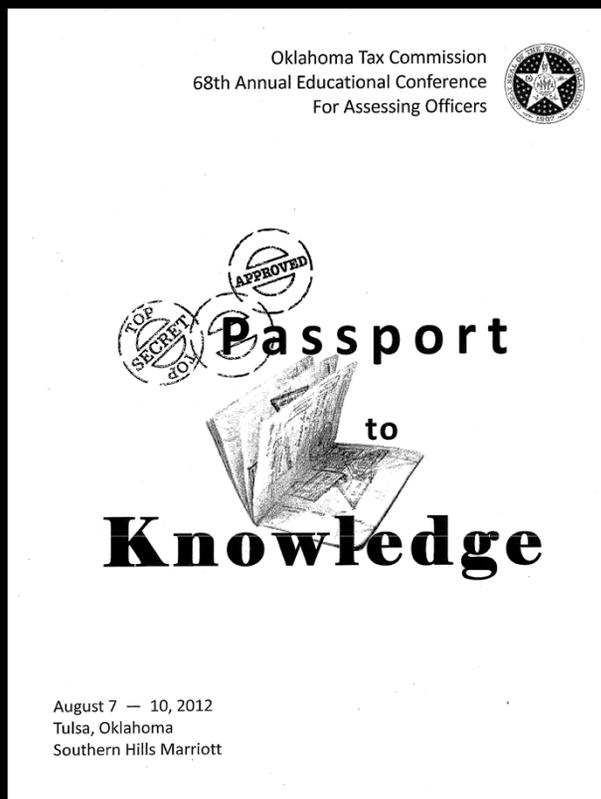
In late July, a large fire developed in the Creek County area in northeastern Oklahoma. Within days, over 91 square miles were burned and a number of residents in Mannford and Kellyville were evacuated. Some homes were destroyed, though no serious injuries were reported. The brown tones in the August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

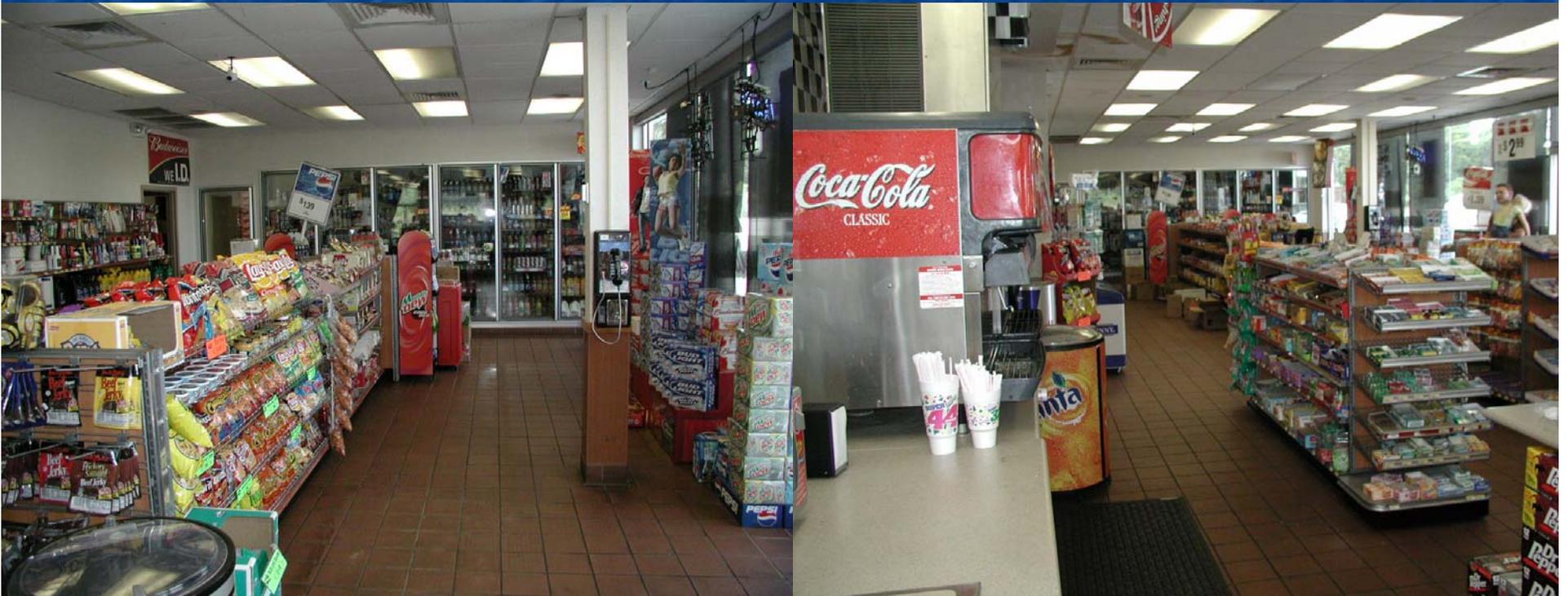
Is this stuff real or personal property?



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









STORAGE TANK COLOR CODE

REGULAR
UNLEADED
UNLEADED PLUS
SUPER
UNLEADED
DIESEL
KEROSENE
VAPOR RETURN



 **CERTIFIED
SCALES**
ENTER









5 CAR WASH
TOKENS \$1.00

CONVENIENCE & MUDBOOSTERS CARWASH
REGULAR PRICE \$6.00
LUXURY PRICE WITH HOIL ROL \$9.00
WITH ANY PURCHASE \$5.00
\$0.00 FINGER MAILING MAIL \$4.00
\$5.00 INTERIOR VACUUM WASH \$4.00
\$4.00 WAX & SHINE \$3.00

RED
PURPLE
GREEN

SPECIAL PRICES
3685 CAMEL 389
3259 DORAI 345

SPECIAL PRICES
3019 319
3455 KOOL 365

Marlboro
\$11.55 3 PACK

PIZZA HUT 1 LB \$5.99
PIZZA HUT 2 LB \$10.99
PIZZA HUT 3 LB \$15.99
PIZZA HUT 4 LB \$20.99
PIZZA HUT 5 LB \$25.99
PIZZA HUT 6 LB \$30.99
PIZZA HUT 7 LB \$35.99
PIZZA HUT 8 LB \$40.99
PIZZA HUT 9 LB \$45.99
PIZZA HUT 10 LB \$50.99
PIZZA HUT 11 LB \$55.99
PIZZA HUT 12 LB \$60.99
PIZZA HUT 13 LB \$65.99
PIZZA HUT 14 LB \$70.99
PIZZA HUT 15 LB \$75.99
PIZZA HUT 16 LB \$80.99
PIZZA HUT 17 LB \$85.99
PIZZA HUT 18 LB \$90.99
PIZZA HUT 19 LB \$95.99
PIZZA HUT 20 LB \$100.99
PIZZA HUT 21 LB \$105.99
PIZZA HUT 22 LB \$110.99
PIZZA HUT 23 LB \$115.99
PIZZA HUT 24 LB \$120.99
PIZZA HUT 25 LB \$125.99
PIZZA HUT 26 LB \$130.99
PIZZA HUT 27 LB \$135.99
PIZZA HUT 28 LB \$140.99
PIZZA HUT 29 LB \$145.99
PIZZA HUT 30 LB \$150.99
PIZZA HUT 31 LB \$155.99
PIZZA HUT 32 LB \$160.99
PIZZA HUT 33 LB \$165.99
PIZZA HUT 34 LB \$170.99
PIZZA HUT 35 LB \$175.99
PIZZA HUT 36 LB \$180.99
PIZZA HUT 37 LB \$185.99
PIZZA HUT 38 LB \$190.99
PIZZA HUT 39 LB \$195.99
PIZZA HUT 40 LB \$200.99
PIZZA HUT 41 LB \$205.99
PIZZA HUT 42 LB \$210.99
PIZZA HUT 43 LB \$215.99
PIZZA HUT 44 LB \$220.99
PIZZA HUT 45 LB \$225.99
PIZZA HUT 46 LB \$230.99
PIZZA HUT 47 LB \$235.99
PIZZA HUT 48 LB \$240.99
PIZZA HUT 49 LB \$245.99
PIZZA HUT 50 LB \$250.99
PIZZA HUT 51 LB \$255.99
PIZZA HUT 52 LB \$260.99
PIZZA HUT 53 LB \$265.99
PIZZA HUT 54 LB \$270.99
PIZZA HUT 55 LB \$275.99
PIZZA HUT 56 LB \$280.99
PIZZA HUT 57 LB \$285.99
PIZZA HUT 58 LB \$290.99
PIZZA HUT 59 LB \$295.99
PIZZA HUT 60 LB \$300.99
PIZZA HUT 61 LB \$305.99
PIZZA HUT 62 LB \$310.99
PIZZA HUT 63 LB \$315.99
PIZZA HUT 64 LB \$320.99
PIZZA HUT 65 LB \$325.99
PIZZA HUT 66 LB \$330.99
PIZZA HUT 67 LB \$335.99
PIZZA HUT 68 LB \$340.99
PIZZA HUT 69 LB \$345.99
PIZZA HUT 70 LB \$350.99
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PIZZA HUT 86 LB \$430.99
PIZZA HUT 87 LB \$435.99
PIZZA HUT 88 LB \$440.99
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PIZZA HUT 90 LB \$450.99
PIZZA HUT 91 LB \$455.99
PIZZA HUT 92 LB \$460.99
PIZZA HUT 93 LB \$465.99
PIZZA HUT 94 LB \$470.99
PIZZA HUT 95 LB \$475.99
PIZZA HUT 96 LB \$480.99
PIZZA HUT 97 LB \$485.99
PIZZA HUT 98 LB \$490.99
PIZZA HUT 99 LB \$495.99
PIZZA HUT 100 LB \$500.99

2

WE COPY

217

Wins on
72s \$3.49
Relief
SKOAL
50 CUSTO
20
TOBLERONE
PICKLES

DAILY OKLAHOMAN
USA TODAY
STILL WATER NEWS PRESS

PERRY DAILY JOURNAL
ENID NEWS & EAGLE
THE HIGH PLAINS JOURNAL

SKOAL
CAMEL
DORAI
GRIZZLY
50 CUSTO
20
TOBLERONE
PICKLES



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

DELI SANDWICHES



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Cash Only
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1-800-327-1475
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HOT DOG .99
W CHEESE 1.29
CHILI 1.29
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CORN DOG 1.29

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

BURRITOS 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 2 WEDGES
1 TUSH 1 LEG
LUNCH INCK 4.09
TUSH - LEG - WING
POTATO WASHED OR 2 WEDGES - 2 ROLLS

CHICKEN
3 BREASTS - 2 THIGHS - 1 WING
POTATO WASHED OR 2 WEDGES - 2 ROLLS
BUNNY PACK 16.99
4 BREAKFASTS - 4 TENDERS - 3 LEGS - 4 WINGS
POTATO WASHED OR 2 WEDGES - 2 ROLLS
BUNNY PACK 22.99
3 BREAKFASTS - 3 TENDERS - 3 LEGS - 6 WINGS
POTATO WASHED OR 2 WEDGES - 2 ROLLS
CHICKEN STEAK DINNER 2.19
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.

Unifonnectors Bell



FREE



PayLOAD



SHEP'S ICE COMPANY
221 N. 7th St.
P.O. Box 1000
Mankato, MN 56001
Phone: (507) 335-1111
Fax: (507) 335-1112
A. W. and F. B. Sheppard - Owners

PROPANE
EXCHANGE
YOUR EMPTY

NEW VALVE \$15.99
OLD VALVE \$30.99
BUY A SPARE TANK FILLED \$45.99

DUNIVAN GAS
1-800-375-2203
5607243221
PROPANE
NO SMOKING







conoco

8


NO SMOKING
STOP ENGINE


NO SMOKING
STOP ENGINE

ATG

8

UNLEADED UNLEADED PLUS SUPER UNLEADED

CASHIER
CANNOT
OPEN
SAFE

conoco



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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redbox

visit us at REDBOX.COM

NEW RELEASE
movies & games

SUNSCREEN

Call here to rent?

EMERGENCY
SHUT-OFF



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UNLEADED

DIESEL

3.359

3.599

Kum & Go

Kum & Go



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ICE





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Fresh Filtered Water & Ice

OPEN

16 lbs BAG

20 lbs BULK

\$2.00



TWICE THE ICE

ICE HOUSE AMERICA



25c GALLON

\$1.00 5 GALLONS

25c GALLON \$1.00 5 GALLONS

INSTRUCCIONES

Bulk
Bulk Water Dispenser
Bulk Water Dispenser
Bulk Water Dispenser

BAG

Caution
Do not use for drinking water

CAUTION
Do not touch the hot water







Hutch's

E10 3.75

UNL 3.79

DSL 3.99

CNG 1.85

Huddle House





12

GAL 3.149
DSE 3.999
1.85

Cherryberry
GRAB & GO!
FILL IT
TOP IT
BASKIN IT

57 57 57 57

No body offers as much as

Hutch's



























 **CherryBerry**
self-serve yogurt bar

BEST On The Planet 

 Mitch



Freezer



ICE
\$1.69 / 2.99
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

Convenience Stores Personal Property

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

Acquisition Cost × Trend Factor = RCN

\$3,500 × 1.0743 = \$3,760

(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.

CONVENIENCE STORES

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NAICS 44911

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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
Apartment Buildings	19	Hardware & Building Materials	49
Appliance Dealers	20	Hobby & Craft Shops	50
Auto Agencies	21	Hospitals	51
Auto Parts	22	Jewelry Stores	52
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
Cafeterias	28	Nursing & Convalescent Homes	58
Clothing, Children's	29	Office Supply Stores	59
Clothing, Family	30	Offices, Commercial	60
Clothing, Men's & Boy's	31	Offices, Medical	61
Clothing, Women's	32	Pizza Parlors	62
Convenience Stores	33	Recreation Parlors	63
Day Care Centers	34	Rental Stores	64
Department Stores	35	Restaurants	65
Discount Stores	36	Service Stations	66
Drugstores	37	Shoe Stores	67
Dry Cleaners & Laundries	38	Sporting Goods Stores	68
Electronics & Computer Sales	39	Supermarkets	69
Fabric & Drapery Stores	40	Tire Stores	70
Farm Implement Dealers	41	Toy & Game Stores	71
Farm Supply & Feed Stores	42	Variety Stores	72
Fast Food Restaurants	43	Video Rental Stores	73
Financial Institutions	44	Miscellaneous	
Floor Covering Stores	45	Non-Store Retailers	74
Florists & Gift Shops	46	Durable Goods	75
Funeral Homes & Mortuaries	47	Non-Durable Goods	76
Furniture Stores	48		

<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	RcInd
		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







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

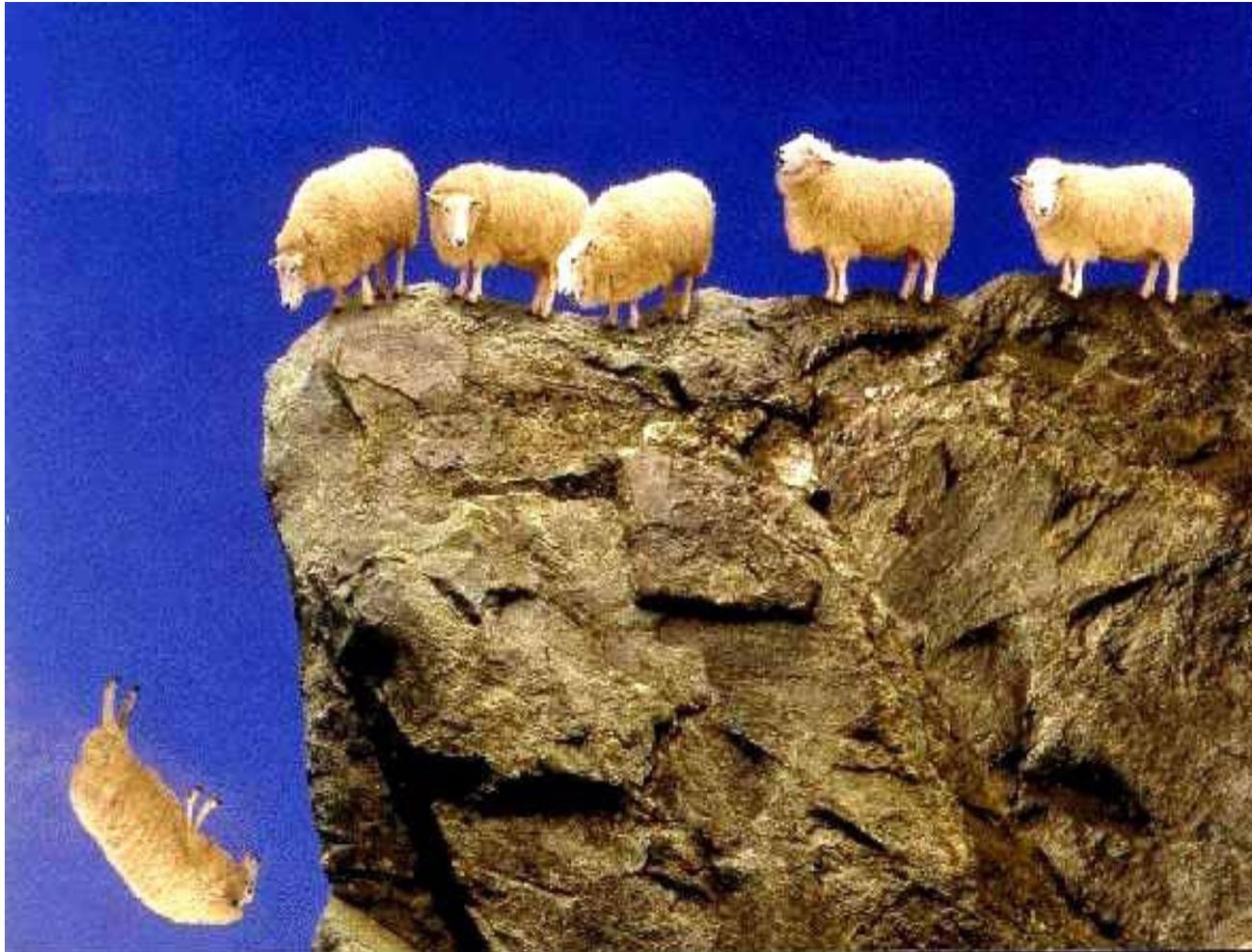
Unleaded	DIESEL
1.69 ⁹	1.62 ⁹







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

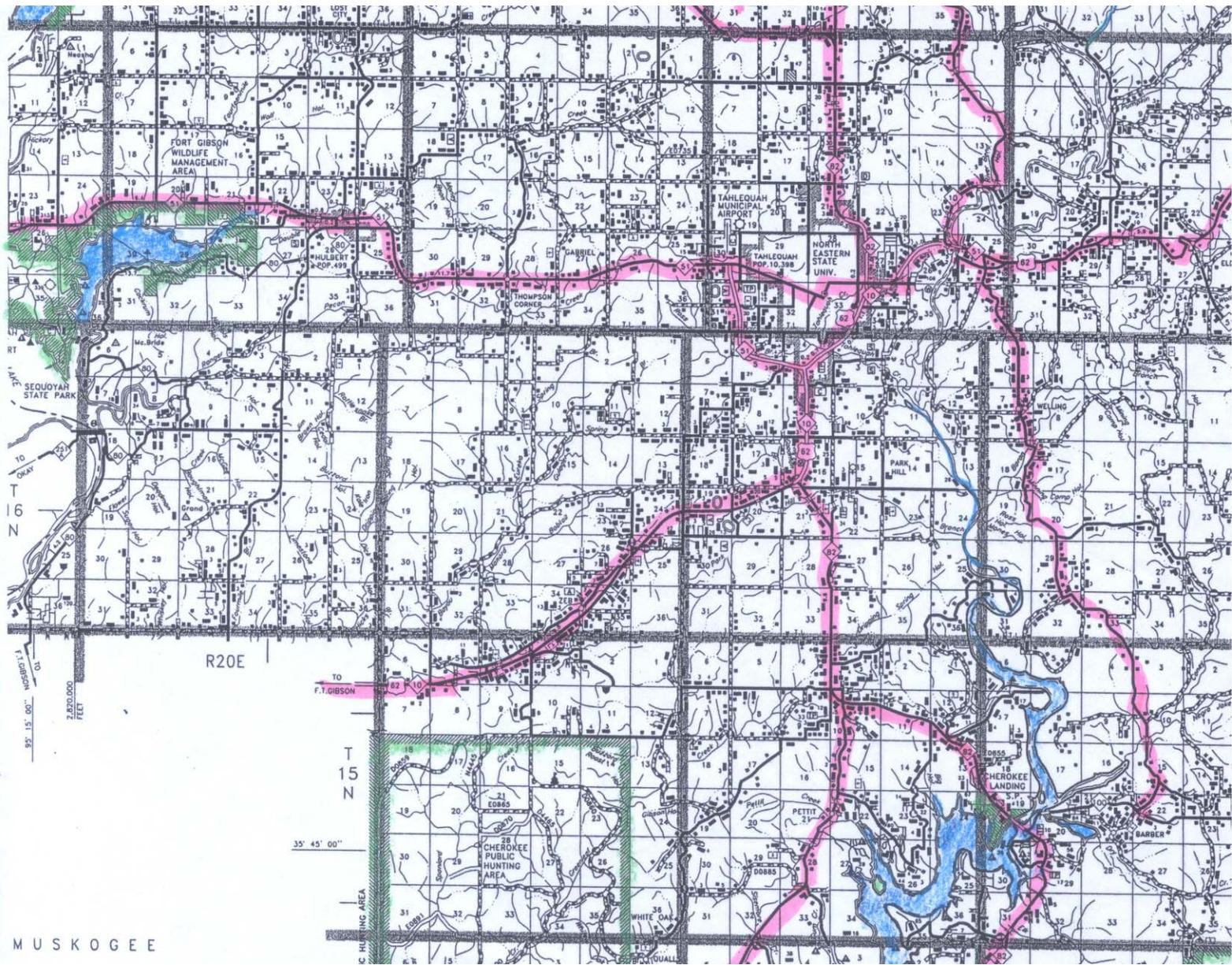
Who to Ask?

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

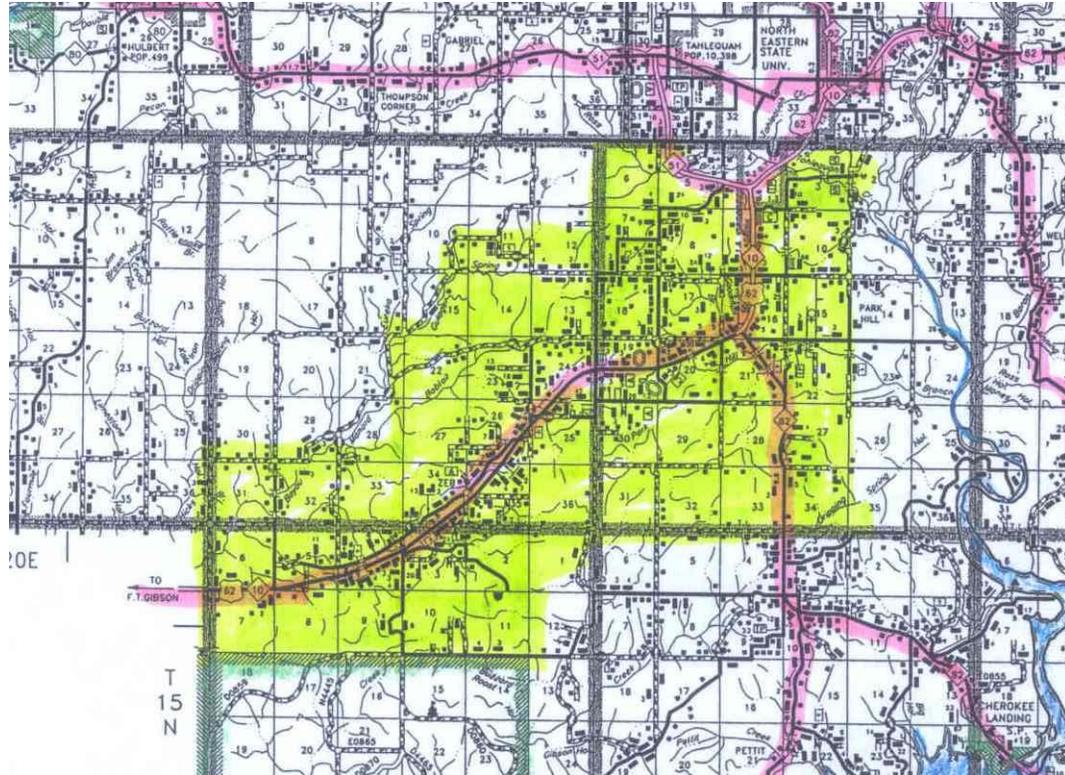
Divide County into “Areas”

- 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

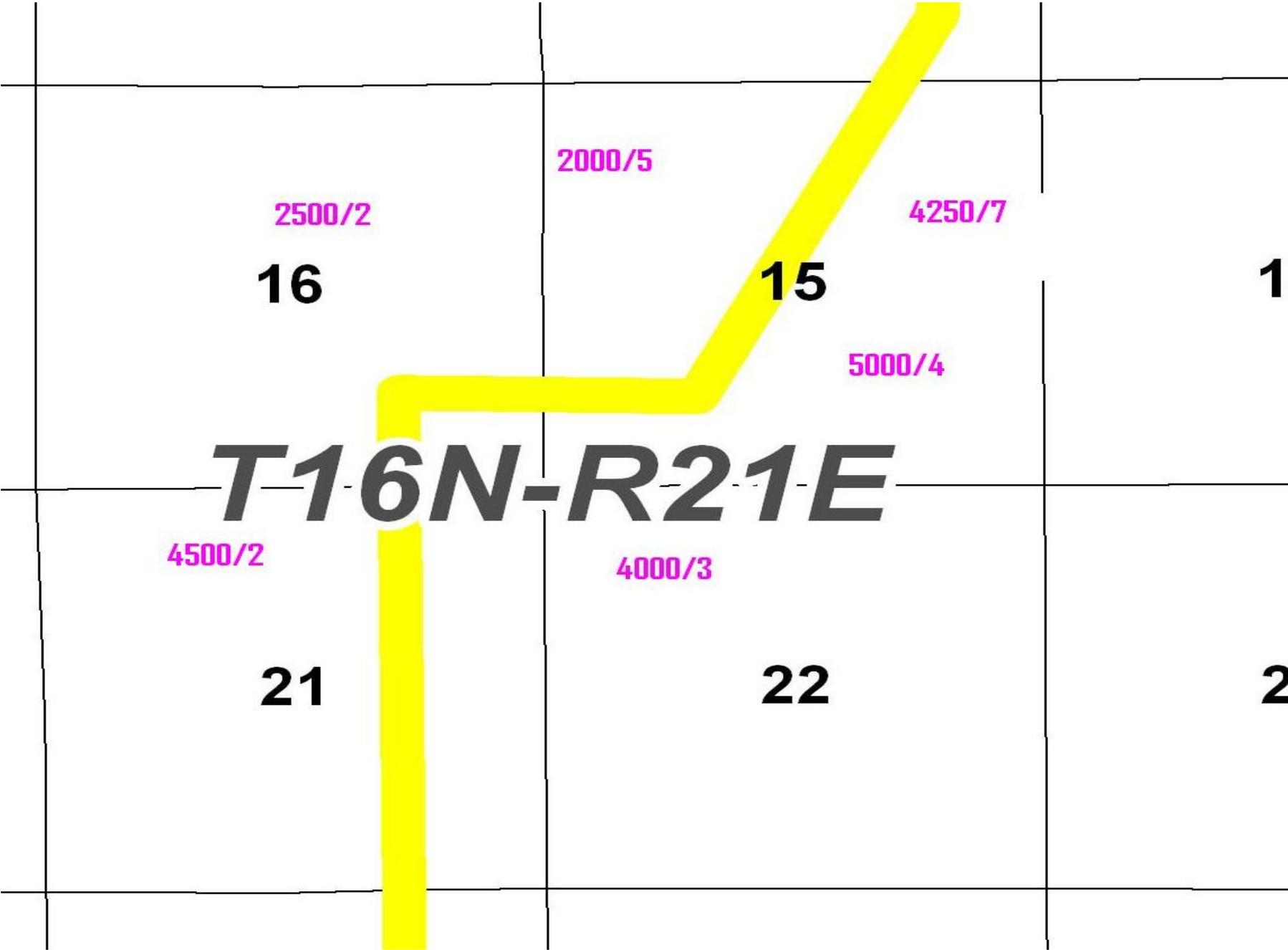


**Define Areas with Best
Highway/Road Access**



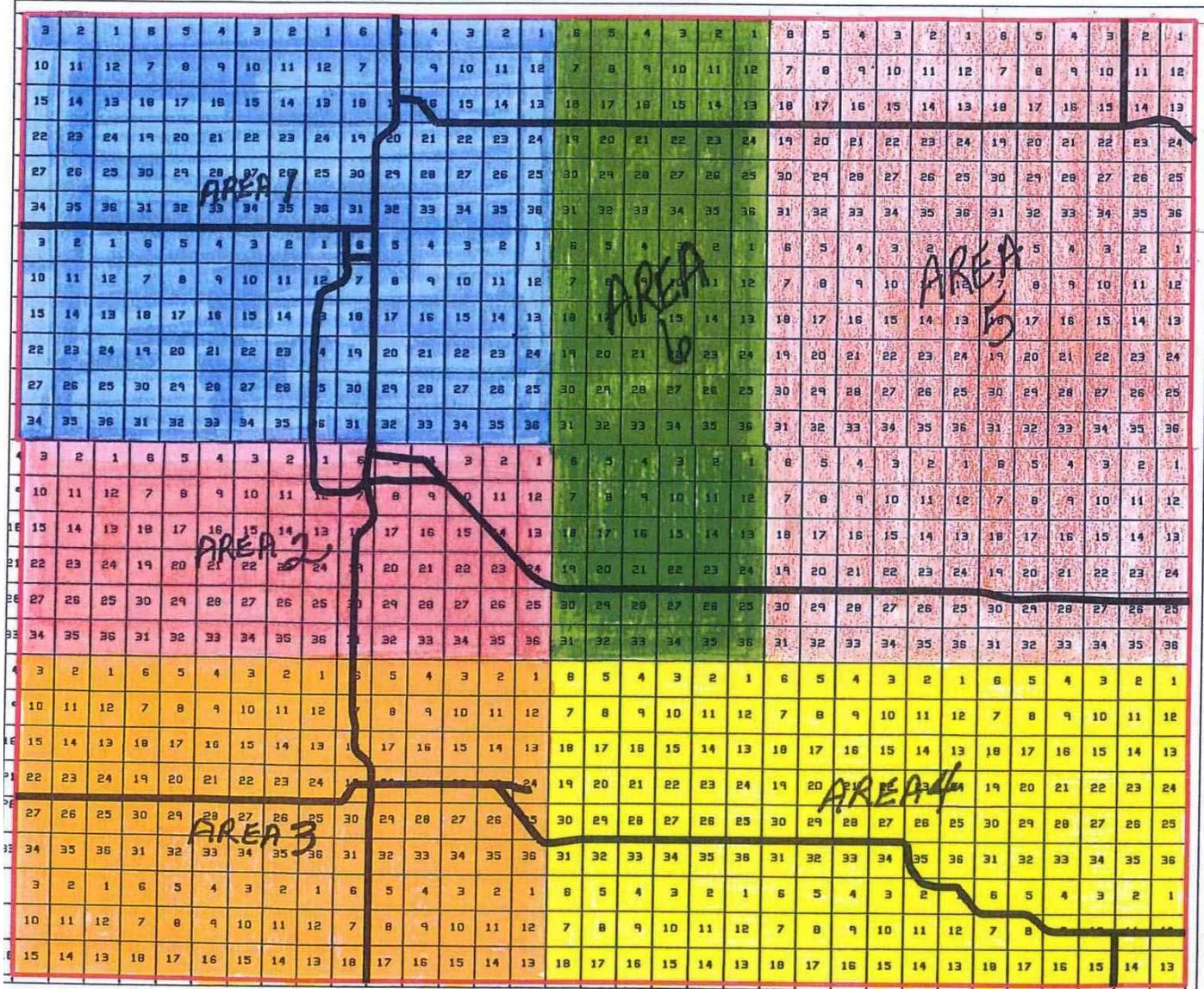
Redefine Area Boundaries

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



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

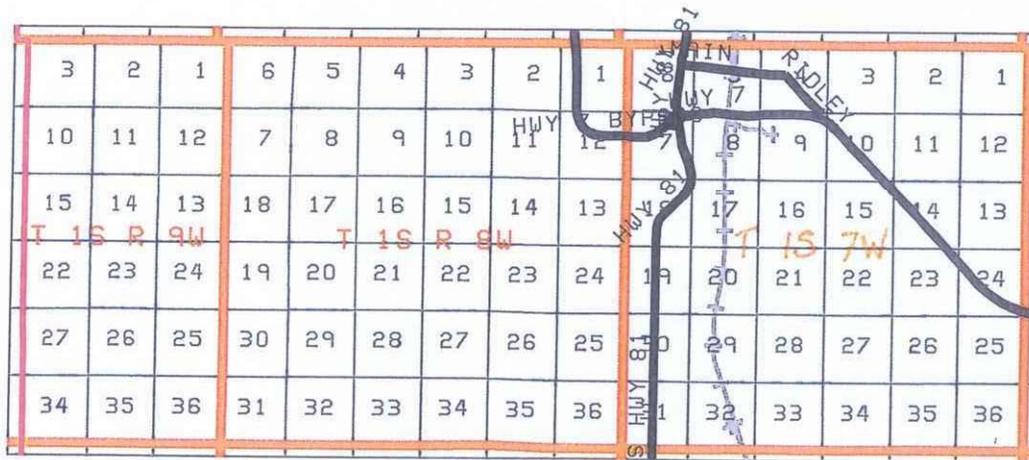
- One Method
 - Estimate values for each size increment
 - Compare to actual sales
 - Adjust as you see necessary

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.
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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
<ol style="list-style-type: none"> 1. LOW 2. ROLLING 3. HILLY 4. LEVEL 5. RUGGED 6. FLOOD 	<ol style="list-style-type: none"> 1. TYPICAL 2. IRREGULAR 3. SHALLOW 4. NARROW 5. OVERSIZE 6. ACREAGE 	<ol style="list-style-type: none"> 1. ALL PUBLIC 2. GAS 3. ELECTRIC 4. WATER 5. SEWER 6. SEPTIC 7. NONE 	<ol style="list-style-type: none"> 1. 100' 2. 125' 3. 132' 4. 140' 5. 150'

LOCATION-E	DRIVEWAY-F	STREET-G	VIEW-H
<ol style="list-style-type: none"> 1. DEAD END 2. CUL DE SAC 3. INTERIOR 4. CORNER 5. RURAL 6. WATERFRONT 	<ol style="list-style-type: none"> 1. NONE 2. DIRT 3. GRAVEL 4. CONCRETE 5. BLACKTOP 	<ol style="list-style-type: none"> 1. DIRT 2. GRAVEL 3. BLACKTOP 4. CONCRETE 5. NONE 	<ol style="list-style-type: 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:

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 is empty, and the 'Data Format' field contains 'X'. Below these fields is a list of file types and their corresponding flags:

Code	Data Description	Key Format	Data Format
FCOPY	Current Year Copy Activity for FCOPY		X
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', and the 'Data Format' field contains 'XXXXXXXXXXXX'. Below these fields is a list of codes and their descriptions:

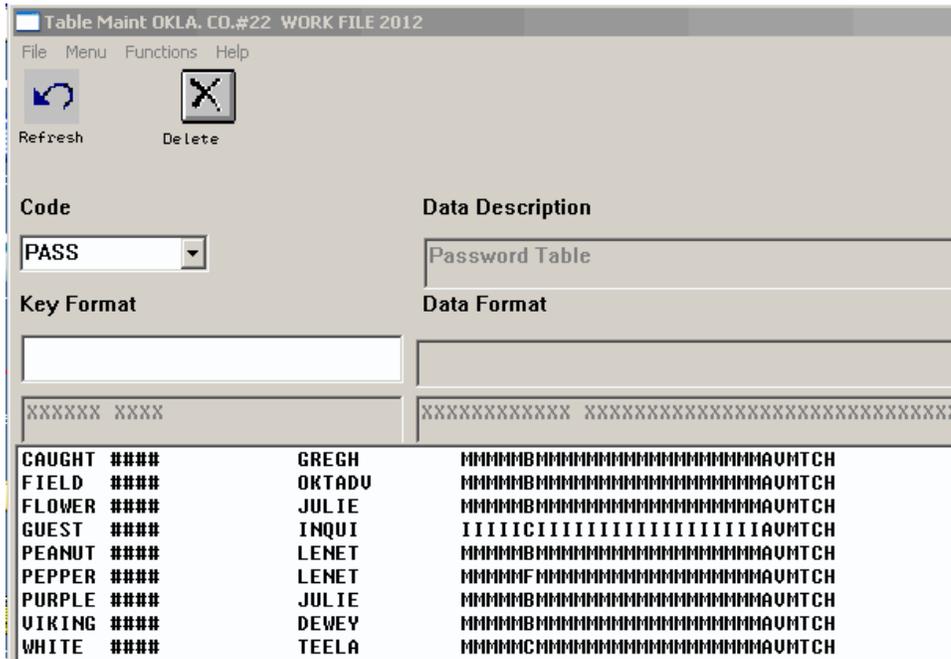
Code	Data Description
AI	N/A
AR	ADDED IMP.
BE	Appraiser Rev.
BS	Board of Equal.
CT	Bill of Sale
NA	Court
NI	N/A
OR	NEW IMP.
SP	Owner's Rend.
ST	Sale Price
	State Bd of Rev

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:

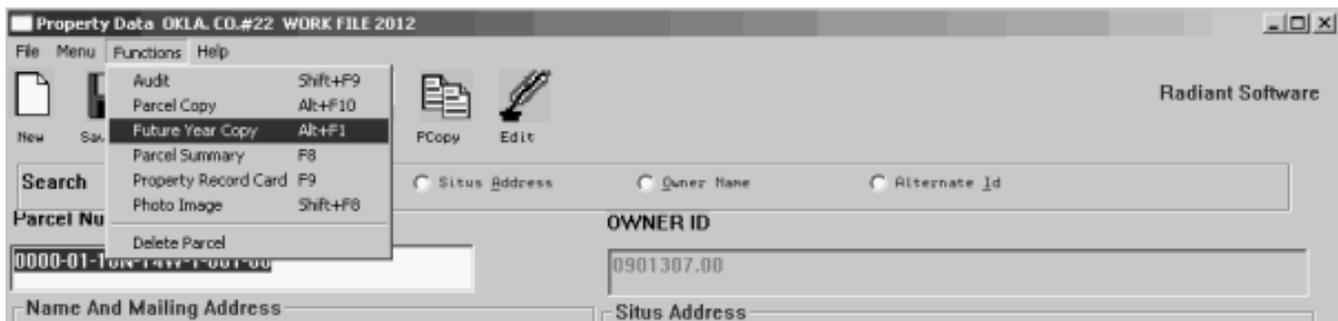
C is for Current Year work file only.

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

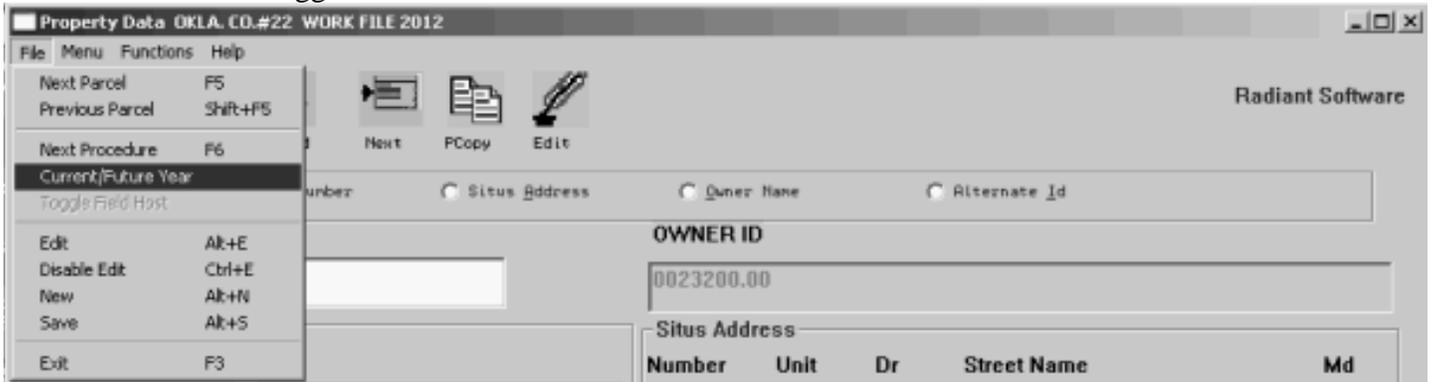
Parcel (Master) Copied:      1
Parcel (Address) Copied:    1
Parcel (Name) Copied:       1
Parcel (Taxid) Copied:      1
Draw Records Copied:        1
Building Records Copied:    1
Area Records Copied:        1

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

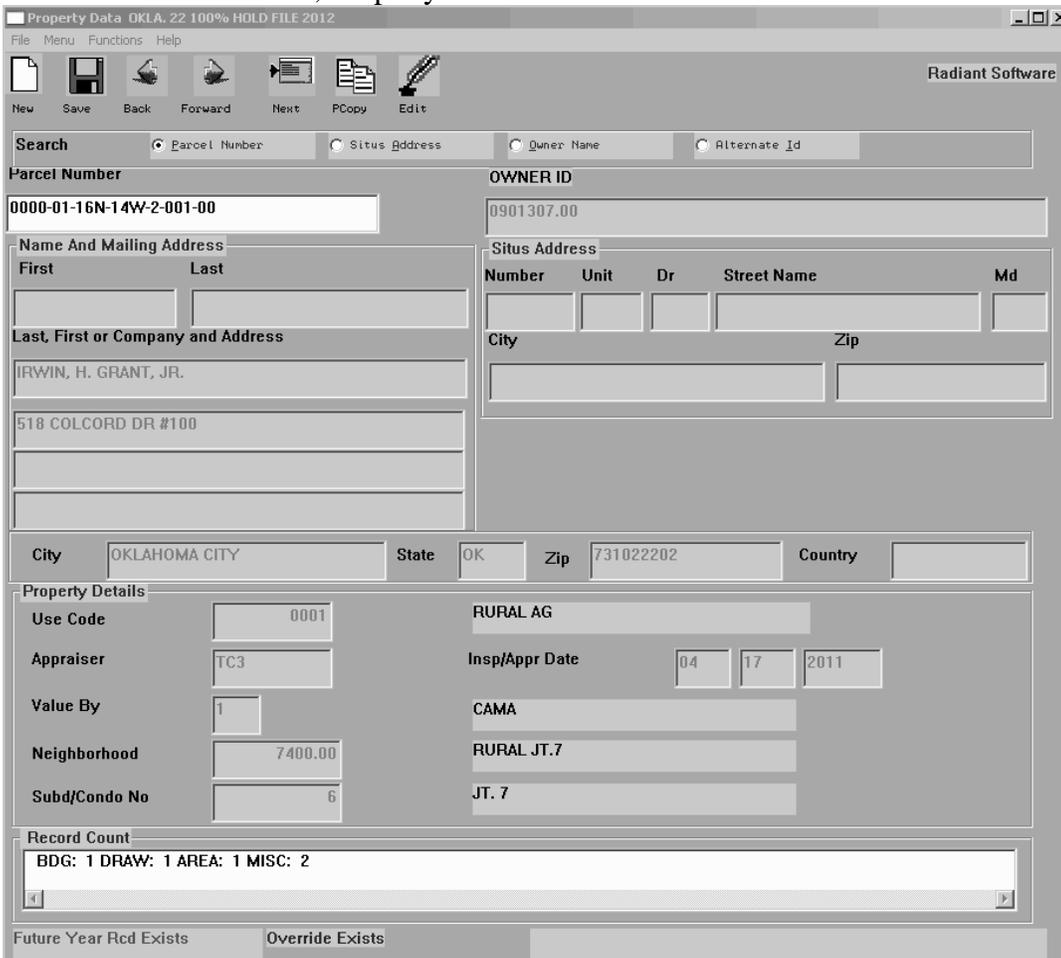
Notice that the first 4 lines are the PROP screen and the next 3 are the BLDG, AREA, and DRAW. If the BLDG is not needed in the Future Year Hold file go into Future Year and delete the BLDG screen and the DRAW and AREA will be deleted out with it. If the BLDG is needed in Future Year to add something 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
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

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
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 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:	67.43
Building New:	110,043
Normal Depr. %:	0.6500
Obsolescence:	0.0000
Percent Cond:	0.3500
Building Value:	38,515



Parcel Number No. 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



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

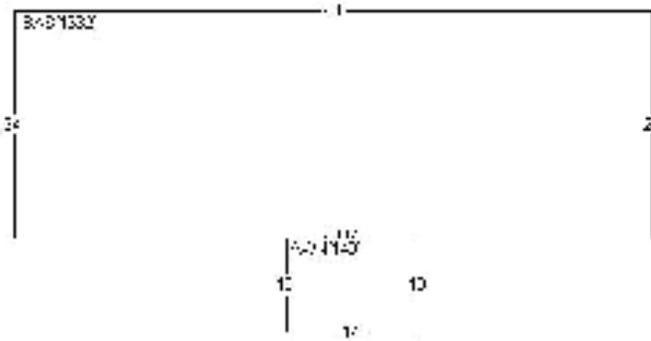
Record Count
BDG: 1 DRAW: 1 AREA: 1 MISC: 2

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

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	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



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

Next Record

Report Name

H:P5101CRPT.RPT



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



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		

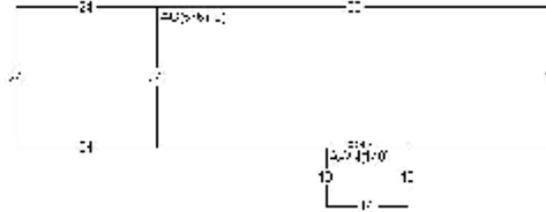
3 PARCEL(S) TRANSFERRED.

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	.00	10,632
2	PRE	Prt lmyEn sd Hsu	CR	1.00	AC	42.00	AG	5.90	.00	.00	248
3	NPC	Nbsct-pratt comp	CR	37.00	AC	31.00	AG	5.90	.00	.00	6,767
4	NOE	Nobscott fn sd r	CR	7.00	AC	25.00	AG	5.90	.00	.00	1,033
5	NPC	Nbsct-pratt comp	NP	13.00	AC	31.00	AG	3.35	.00	.00	1,350
6	NOE	Nobscott fn sd r	NP	6.00	AC	25.00	AG	3.35	.00	.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

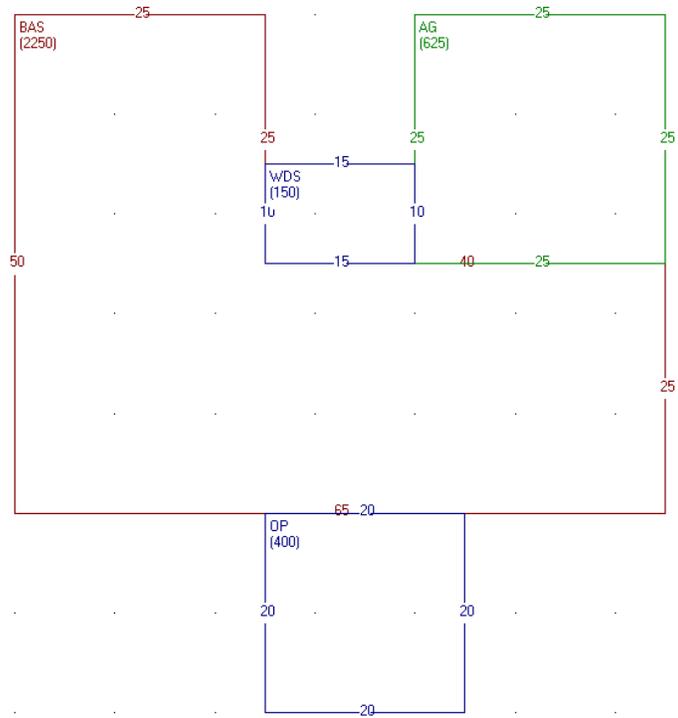
File Menu Functions Help

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	MIL FD SH 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

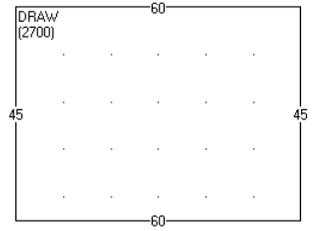
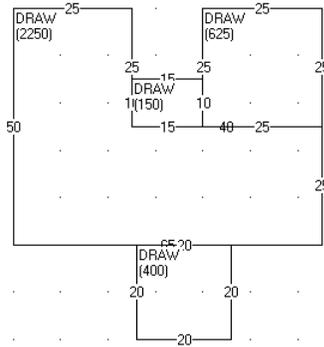
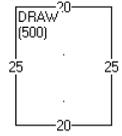
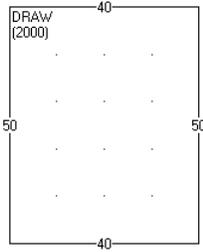
Neighborhood:	0.97
Effective Area:	0
Heated Area:	0
Effective Rate:	0.00
Building New:	0
Normal Depr. %:	0.0000
Obsolescence:	1.0000
Percent Cond:	0.0000
Building Value:	0

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**

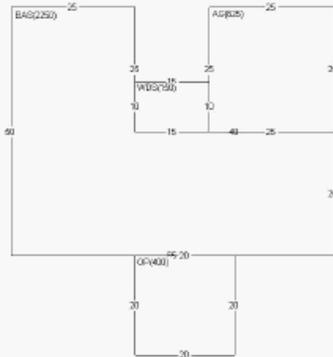
0000-01-16N-14W-3-001-00

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

WATONGA OK 737720000
 Site Address: 000000

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



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

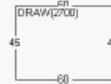
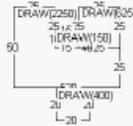
Req By: OKTADV
EDSALL, EARL L. & JANET M.
LIVING TRUSTS
101 E. 11TH

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

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 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	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

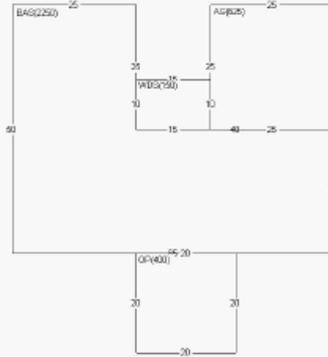
07/27/12 8:43:19 OKLA. CO.#22 WORK FILE 2012

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. 000000
Economic Obs. 000000
Observed Depr. 000000
Obsvd Depr Code
RENT 000000
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

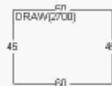
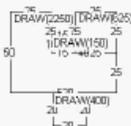
Page 2 of 2

Req By: OKTADV 07/27/12 8:43:19 OKLA. CO.#22 WORK FILE 2012
 EDGALL, EARL L. & JANET M.
 LIVING TRUSTS
 101 E. 11TH

WATONGA OK 737720000
 Site Address: 000000

BLDG # 2
 Style 9999 Draw Only
 Design 0000 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	8475 8475

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	158
8	NPC	Nbsct-pratt comp	TM	1.00	AC	31.00	AG	1.88 .00 .00	58
9	NOE	Nobscoott fn sd r	TM	3.00	AC	25.00	AG	1.88 .00 .00	141

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

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

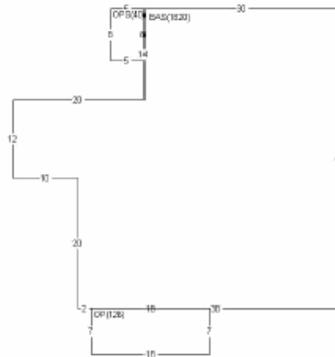
Req By: OKTADV
SMITH, MICHAEL DON
RT. 2 BOX 26

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

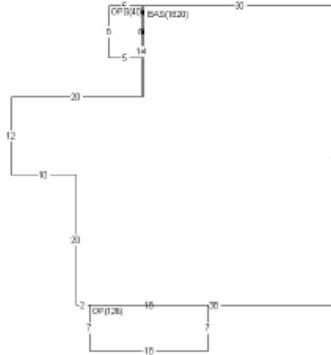
Page 1 of 1

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
EFP. 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	VALUE
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	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	10563	53423	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	
0000-04-16N-14W-2-001-00	0000-04-16N-14W-2-001-00	31779	0	5901	5901	0	50.00	
0000-04-16N-14W-2-001-00	0000-04-16N-14W-2-001-01	31779	0	5901	5901	0	50.00	
0000-04-16N-14W-4-001-00		27477	49833	15998	65831	0	100.00	
0000-05-16N-14W-1-001-00		17877	160338	4033	164371	0	100.00	
0000-05-16N-14W-1-002-00		9500	173148	14453	187601	0	100.00	
0000-05-16N-14W-2-001-00		13583	0	6338	6338	0	100.00	
0000-05-16N-14W-3-001-00		60494	0	1124	1124	0	100.00	
0000-05-16N-14W-3-002-00		100000	0	0	0	0	100.00	OUERRIDE
0000-06-16N-14W-1-001-00		0	0	0	0	0	100.00	
0000-06-16N-14W-2-001-00		71395	33518	28966	62484	0	100.00	
0000-06-16N-14W-4-001-00		28476	0	0	0	0	100.00	
0000-07-16N-14W-1-001-00		35437	275316	44297	319613	0	100.00	
0000-07-16N-14W-2-001-00		33349	0	10642	10642	0	100.00	
0000-07-16N-14W-3-001-00		27636	0	0	0	0	100.00	
0000-07-16N-14W-4-001-00		0	0	0	0	0	100.00	
0000-08-16N-14W-1-001-00		82011	0	0	0	0	100.00	
0000-08-16N-14W-3-001-00		50649	0	0	0	0	100.00	

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
00	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	RFCUB
1	1	08	RFCUB
1	1	09	RFCUB
1	1	10	RFCVA
1	1	11	RFCVA
1	1	12	RFCVA
4	2	01	RFCVD
4	2	02	RFCVD
4	2	03	RFCVD
4	2	04	RFCUC
4	2	05	RFCUC
4	2	06	RFCUC
4	2	07	RFCUB
4	2	08	RFCUB
4	2	09	RFCUB
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.

May 12

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 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.

May 12

Code	Data Description
EXWC	Exterior Wall 'C' Table
Key Format	Data Format
XX XXXX 00000000	XXXXXXXXXXXXXXXX 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.

May 12

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.

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.

May 12

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.

May 12

Code	Data Description	
HTGC	Heating Type "C"	
Key Format	Data Format	
X	XXXXXXXXXXXXXXXXXX 00000000X	
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.

May 12

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	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.

Observed Condition Codes

This table controls the descriptions of why additional depreciation was entered.

Code	Data Description
OBSCC	OBSERVED CONDITION CODE
Key Format	Data Format
99	99999999
AP	ABNORMAL PHYS
FD	FIRE DAMAGE
DC	OBSERVED COND
PD	PHYS DAMAGE
UC	UNDER CONSTRUCT
WD	WATER DAMAGE

The HELP Screen for this field is the OBSCC 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.