OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

2012

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: January 9, 2012 Number: 12-01

Subject: Mandatory Modifications to Equalization Study Data Output

Dear County Assessor:

The Ad Valorem Division notified you of new Equalization Study data output requirements for 2012 in Bulletin 11-22 dated September 15, 2011, and in Bulletin 11-36 dated December 2, 2011 (Copy Attached). Due to State Board of Equalization action at its December 1 meeting, OTC audit procedures are changing for 2012, and these modifications are mandatory.

Without these new data output procedures, the Ad Valorem Division will be unable to complete the required audits for 2012.

The Ad Valorem Division is requesting a test utilizing the new data output format, and is asking that you have your CAMA software vendor contact Troy Frazier at 405-319-8200 within 10 days to begin this testing process.

The Ad Valorem Division appreciates the efforts of your staff and your software vendor to implement the steps necessary to complete these mandatory data output format changes.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE, Director
Ad Valorem Division

Attachment: Bulletin 11-36

CC: Larry Patton, OTC Legal
Colorado CustomWare
Landmark
TerraScan
Lee Mayhew

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: December 2, 2011 Number: 11-36
Subject: Mandatory Modifications to Equalization Study Data Output

Dear County Assessor:

The Ad Valorem Division notified you of new Equalization Study data output requirements for 2012 in Bulletin 11-22 dated September 15, 2011 (Copy Attached). Due to State Board of Equalization action at its December 1 meeting, OTC audit procedures are changing for 2012, and these modifications become even more critical.

The required changes must be completed and ready for testing by no later than January 2, 2012. Failure to provide the data output in this new file layout may result in non-compliance actions in 2012 if these modifications are not made in a timely manner.

IF YOU HAVE NOT ALREADY DONE SO, PLEASE NOTIFY YOUR CAMA SOFTWARE VENDOR IMMEDIATELY TO AUTHORIZE THIS WORK SO THAT THE REQUIRED MODIFICATIONS ARE IN PLACE FOR THE 2012 AUDIT YEAR.

The Ad Valorem Division appreciates the efforts of your staff and your software vendor to implement the steps necessary to provide this information to us. If you do not have or maintain certain fields such as a breakout for mobile homes as an example, we would request that you include a corresponding length blank to match the overall fixed length file layout.

For any questions, or to coordinate with our office for testing and implementation of this request, please contact Troy Frazier at 405-319-8200.

Sincerely,

Jeff Spelman

Jeff Spelman, CAE, Director
Ad Valorem Division

Attachment: Bulletin 11-22

CC: Colorado CustomWare
Landmark
Lee Mayhew
TerraScan

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: January 11, 2012 Bulletin Number 12-02

Subject: Determination of Gross Household Income

DEAR COUNTY ASSESSORS:

In 1998 we were requested by the Assessors Association to develop a review procedure for determination of Gross Household Income. This Bulletin is a reissue of previous OTC Bulletins with updates that conform with current IRS forms.

When determining the amount of gross household income pursuant to eligibility requirements for the Additional Homestead Exemption or Senior Valuation Limitation, OTC Form 994 must be used for the application. If additional income verification is required, the county assessor may request any documentation necessary from the taxpayer. If using Federal Income Tax Returns for verification, the following should be considered.

When using Federal Income Tax Returns:

Use the most recent return. (Return 2010 and after) Be aware on Form 1040 and 1040A Line 6, line numbers may be different depending on the tax year.

Combine income amounts from the following lines of a 2010 Federal Form 1040 and schedules. This list is not all inclusive, but should give you most of the items of gross taxable income.

Form 1040:	Line 7 Wages (minus Line 32 IRA deduction); Line 8a Taxable Interest (if no Schedule B); Line 8b Tax exempt interest; Line 9a Dividends; Line 11 Alimony; Line 15b IRA; Line 16b Pensions; Line 19 Unemployment; Line 20a Social Security (or amount from Box 5 of 1099-SSA if nothing reported on Line 20a or 20b); and Line 21 Other income.
Schedule B:	Part I, Line 2 Total interest before exclusion from Form 8815.
Schedule C:	Line 7 Gross income

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Schedule C-EZ:	Line 1 Gross receipts
Schedule D:	Part I, Line 1, Column F Short Term Gains (do not include losses) Part II, Line 8, Column F Long Term Gains (do not include losses)
Form 8949:	This form goes with the Schedule D, for tax year 2011 only. Each asset will be listed separately, total only the gains (do not include losses).
Schedule E:	Part I, Line 3 Rents received Line 4 Royalties received Part II, III & IV – The taxpayer's allocable share of the gross income of the Partnership, S-Corporation, Estate, Trust or REMIC. (this can not be found on the Schedule E, may be on a K-1)
Schedule F:	Line 11 Gross income
Form 4797:	This form goes with a 1040 Return only along with the Schedules. Part I, Line 2, Column G Gains from property held > 1 year (do not include losses) Part II, Line 10, Column G Ordinary gains (do not include losses)
Form 1040A:	Use Line 15 (Total Income) minus Line 17 IRA deduction
Form 1040EZ:	Use Line 4 (Adjusted Gross Income)

As to the Form 1040, taking Line 22 and adding back certain gross income amounts from Schedules B, C, D, E, F or Form 4797 does not account for all types of gross household income as outlined in 68 O.S. § 2890. Specifically, include tax exempt bond interest income, Social Security, Pension or another annuity income. 68 O.S. § 2890 requires the inclusion of the aforementioned regardless of their taxability.

Also, it should be pointed out that there are a variety of income items that are not required to be included on a Federal Income Tax Return. Some examples of this include Child Support receipts, Welfare or assistance payments (TANF), Personal injury settlements, Federal Earned Income Credit Refunds, Federal Stimulus Payments, or Federal Economic Recovery Payments and certain state refunds (Sales Tax Relief Credit.)

In summary, utilizing Federal Income Tax Returns will not always accurately reflect actual gross household income. It is difficult to ascertain true gross income without input from the taxpayer as to non taxable or non reportable income.

When requesting income verification from the Tax Commission, OTC Form 996 must be used for each individual request. The application Form 994 signed by the taxpayer must be attached to the request for verification Form 996. The Tax Commission verification is based on Oklahoma Gross Adjusted Income and may not represent actual gross income. If no Oklahoma Income Tax Return was filed, the Tax Commission will be unable to verify the income. Individual income tax records cannot be released under Oklahoma confidentiality statutes.

If we can be of further assistance, please do not hesitate to call our office at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Tax Division

KC:jb

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **January 24, 2012** **BULLETIN 12-3**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the final reimbursement amount to the county for exempt manufacturing facilities in your county.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

> If the Ad Valorem Reimbursement Fund contains sufficient funds to pay all claims to affected entities for qualifying manufacturing concerns, claims for additional homestead exemptions will then be paid. 62 O.S. 2001, § 193(C). If insufficient funds exist to pay all claims to affected entities for additional homestead exemptions, the claims will be paid proportionally from the remaining funds. *Id.* If no funds exist to pay any claims for additional homestead exemptions, the claims are extinguished. *Id.*; OKLA.CONST. art X, § 23(5); AG Op. 03-16.

If you have any questions concerning the amount for each school district, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:mw

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **January 24, 2012** **BULLETIN 12-3A**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES-EFT**

Dear County Treasurer:

The final reimbursement amount to the county for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on January 20, 2012.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

> If the Ad Valorem Reimbursement Fund contains sufficient funds to pay all claims to affected entities for qualifying manufacturing concerns, claims for additional homestead exemptions will then be paid. 62 O.S. 2001, § 193(C). If insufficient funds exist to pay all claims to affected entities for additional homestead exemptions, the claims will be paid proportionally from the remaining funds. *Id.* If no funds exist to pay any claims for additional homestead exemptions, the claims are extinguished. *Id.*; OKLA.CONST. art X, § 23(5); AG Op. 03-16.

If you have any questions concerning the amount for each school district, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:mw

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

SUBJECT: 2012 Use-Value Capitalization Rate **NUMBER:** 12-4
DATE: February 21, 2012

Dear County Assessor:

The Ad Valorem Division is statutorily mandated to annually determine the capitalization rate for use value of agricultural land. This is in keeping with 68 O.S. Section 2817 which provides the following:

C. The use value of agricultural land shall be based on the income capitalization approach using cash rent. The rental income shall be calculated using the direct capitalization method based upon factors including...

4. A capitalization rate to be determined annually by the Ad Valorem Division of the Oklahoma Tax Commission based on the sum of the average first mortgage interest rate charged by the Federal Land Bank for the immediately preceding five (5) years, weighted with the prevailing rate or rates for additional loans or equity, and the effective tax rate.

Criteria utilized was derived from 2011data, and the resulting determination is reflective of prevailing economic conditions.

The 2012 ag capitalization rate is 6.23%.

Remember, this is NOT a fractional assessment percentage.

Sincerely,

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

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2012 CAPITALIZATION RATE
AGRICULTURAL LAND
(based on 2011 data)

Prepared by the
Oklahoma Tax Commission
Ad Valorem Division

Five-year average interest rate for FIRST MORTGAGES.....5.96%

Average interest rate for SECOND MORTGAGE.....6.64%

Average interest rate for CERTIFICATES OF DEPOSIT 1.14%
(equity capital)

THE CALCULATION PROCESS

65% of 5-yr. average first mortgage interest rate of 5.96%	=	3.87
17.5% of second mortgage interest rate of 6.64%	=	1.16
17.5% of cert. of deposit rate (equity) of 1.14%	=	.20
1% applied effective tax rate 1.00	=	1.00

2012 CAPITALIZATION RATE = 6.23%

caprate/2012/calculation

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

AGRICULTURAL CAPITALIZATION RATE HISTORY

YEAR	CAPITALIZATION RATE
1997	9.11%
1999	9.11%
1990	9.06%
2000	9.10%
2001	9.24%
2002	8.32%
2003	7.64%
2004	7.20%
2005	6.86%
2006	7.05%
2007	7.36%
2008	7.56%
2009	7.13%
2010	6.92%
2011	6.61%
2012	6.23%

caprate/2012history

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: March 19, 2012 Bulletin 12-05
Subject: 2012 Assessors' District Meetings

Dear County Assessor:

Enclosed is the 2012 schedule of county assessors' district meetings which shows chairpersons, meeting times and locations.

If you are unable to attend in your district, please notify the district chair. This will help in making preparations for the expected audience.

This is a required meeting called under the provision in 19 O.S., Section 166. If you are unable to attend, you must submit a written request for an excused absence to this office before the meeting. You have the option to attend in another location. *It is recommended that you send at least one deputy to a meeting if you cannot attend; however, you must still obtain an excused absence for yourself.*

Although district dues are not required, registration fees will be charged to cover expenses necessary in conducting the meetings. County officers are statutorily authorized to be reimbursed for their travel.

We look forward to seeing everyone at the meetings.

Sincerely,

Jeff Spelman

Jeff Spelman, CAE
Director

Enclosure

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2012 ASSESSORS' DISTRICT MEETINGS

May 4: N.E. District Meeting (Debbie Miller, Delaware County)
Location: Robinette Ranch, 42162 State Hwy 127, Jay, OK
(1.5 miles northof Jay)
Registration fee: $40.00
Registration time: 8:00 a.m. Meeting time: 9:00 a.m.

May 11: S.W. District Meeting (Gerald Sherrill, Jackson County)
Location: Southwest Technology Center, Seminar Center
711 W. Tamarack Road, Altus, OK
Registration fee: $35.00 Guests: $20.00
Registration time: 8:30 a.m. Meeting time: 9:30 a.m.
(Fish Fry on Thursday night at the Hampton Inn & Suites in the Cimarron Conference Room)

May 18: S.E. District Meeting (Troyce King, Pottawatomie Co.)
Location: Citizen Potawatomi Nation, South Reunion Hall
1702 South Gordon Cooper Drive, Shawnee, OK
Registration fee: $40.00
Registration time: 8:30 a.m. Meeting time: 9:30 a.m.

May 25: N.W. District Meeting (Donise Rogers, Major County)
Location: Fairview Community Center
E. Broadway & S. 6th Avenue, Fairview, OK
Registration fee: $35.00
Registration time: 8:00 to 9:30 a.m. Meeting time: 9:30 a.m.
(Dinner at Indian Creek Village Winery on Thursday night; separate registration)

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

SUBJECT: PUBLIC SERVICE DISCOVERY **NUMBER: 12-6**
DATE: March 19, 2012

The following companies are reporting situs in the state of Oklahoma. Please review your records for 2012 to determine if any of these companies have filed a property tax return in your county. If so, we ask that you provide a copy of said return to this division, if not please reply that none are filing or reporting property within your county.

Company Name	Employer ID#
AT&T Communications of the Southwest, Inc.	22-2473174
AT&T Corp.	13-4924710
AT&T Credit Holdings, Inc	13-3240679
AT&T DataComm, Inc.	36-4284455
AT&T Operations, Inc	75-2628819
AT&T Services, Inc.	74-2782655
AT&T Solutions, Inc.	22-3434843
AT&T Teleholdings, Inc.	36-3251481
AT&T Video Services, Inc.	74-2721042
Bellsouth Communications Systems, LLC	58-2511384
SBC Asset Management, Inc.	43-1343975
SBC Global Services, Inc.	36-3264367
SBC Internet Services, Inc.	94-3225473
SBC Telecom, Inc.	74-2899863
Southwestern Bell Telephone Company	43-0529710
Southwestern Bell Yellow Pages, Inc.	43-1304980
TCG Services, Inc.	13-3734156
Wayport, Inc	74-2886905

Responses can be mailed to our office at P.O. Box 269060, Oklahoma City, 73126-9060, or e-mailed to Ryan Snyder at ryan.snyder@tax.ok.gov.

Your cooperation is appreciated.

Sincerely,

Mike Isbell, Administrator
Public Service Section
Ad Valorem Division

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: March 26, 2012 **Number: 12-7**

Subject: **Urgent Legislative Request**

Dear County Assessor:

The Ad Valorem Division has been asked to provide revenue impacts for several legislative bills that will affect the Senior Valuation Limitation "Freeze". We are asking for two (2) specific pieces of information:

1) The number of Senior Valuation Limitation accounts that were in effect in your county on January 1, 2012.

2) The difference between the "freeze" value and the actual fair cash value for the total number of "freeze" accounts in your county.

Example: 165 properties at a FCV of $16.5 Million Divided by the "freeze" value of $14 Million = 85% of FCV.

There is no need to individually list each property. The net result will be sufficient.

Since we are working within the legislative timetable, it is very important that the survey be **returned to our office on or before April 16, 2012.** Enclosed is a standardized survey form for your convenience. A fillable form can also be found at the Assessor's Only website. The name of the form is "Senior Freeze Survey Form (2012)".

Please fax, mail, or e-mail the form back to us. Our fax number is 405-521-0166. You can e-mail the form to either twood@tax.ok.gov or tstrawther@oktax.state.ok.us.

If you have any questions concerning the survey, please contact Kenny Chuculate at 405-319-8200. Thank you for your attention to this very important information request.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:tw
Enclosure

URGENT
LEGISLATIVE INFORMATION REQUEST

March 26, 2012

Senior Valuation Limitation

Oklahoma Constitution, Article X, Section 8C

County: _____

Number	FCV	Freeze Value	Percent Difference

If either the FCV or Freeze Value is unknown, please indicate "unknown" in the appropriate box.

Signed: _____ **Date:** _____

County Assessor

MUST BE RETURNED BY MAIL, FAX, OR E-MAIL
ON OR BEFORE April 16, 2012.

Fax: (405) 521-0166
Email: twood@tax.ok.gov or tstrawther@oktax.state.ok.us

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: April 6, 2012 Number 12-8
SUBJECT: Additional Homestead Exemption Reimbursement Forms

Dear County Assessor:

In accordance with the provision of 62 O.S., Section 193, enclosed are forms for use in claiming reimbursement of county and school revenue loss due to 2011 **additional homestead exemptions** which were granted to certain classes of taxpayers in accordance with the provisions of 68 O.S., Section 2890. The number of additional homestead exemptions should be the same as reported on the 2011 Homestead Exemption Report. **If any figures differ from those reported on the 2011 Homestead Exemption Report, a letter of explanation must be attached to Form 916.** Note that when completing the Form 916, there is **NO** provision for reimbursement of revenue loss to **cities, towns, or special assessments.** The claim for refund should be based on 2011-2012 millages.

A county commissioner must sign Form 969 as claimant on the line marked "X". The county commissioner's oath may be witnessed by a notary public, the county clerk or deputy, the court clerk or any other official authorized to administer oaths.

Return these completed claim forms to the Ad Valorem Division of the Oklahoma Tax Commission by **April 30, 2012**. Please submit all three completed copies of both forms.

If additional assistance is needed, please contact Teresa Strawther or Teresa Wood at (405) 319-8200.

Sincerely,

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:tw

Enclosures

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: May 11, 2012 **Number: 12-09**
RE: ABSTRACT AND HOMESTEAD EXEMPTION FORMS

TO ALL COUNTY ASSESSORS:

Section 2867 of Title 68 of the Oklahoma Statutes governs the transmittal of the Annual Abstract of Valuation and Assessment to this office. It is due no later than June 15 or the first working day thereafter. If you have not transmitted the completed form to us by June 15, unless delayed by court action or other causes beyond your control, the division is required to notify the chairman of your Board of County Commissioners and your county clerk of such failure. The statutes provide that neither the assessor nor any of your deputies shall receive any remuneration, compensation or salary for June and each succeeding month thereafter until the abstract is transmitted to the Tax Commission. To ensure certification of your abstract at the State Board of Equalization meeting, your abstract must be in our office no later than 4:00 p.m. on June 15th.

We have had problems with mail delivery in the past, so please consider either hand delivering your abstract, using registered or certified mail, or sending by an overnight service. **To ensure your forms come to the correct division, please use one of the following addresses:**

Mailing address:
Oklahoma Tax Commission
Ad Valorem Division
P. O. Box 269060
Oklahoma City, OK 73126-9060

Physical address:
Oklahoma Tax Commission
Ad Valorem Division
3700 North Classen Blvd., Suite 200
Oklahoma City, OK 73118

All lines on the form must be completed. **If there is no value for a particular line, a "0" must be entered on that line. The County Assessor must sign and date the form in the provided area.**

Section 2899 of Title 68 of the Oklahoma Statutes governs the transmittal of the Annual Report of Homestead Exemption (Form 923) to this office. This form can be found on the Oklahoma Tax Commission website, if needed. It is due to be transmitted on or before June 15. Please indicate the number, amount and totals of the base and double homesteads for each school district in the

appropriate sections. The totals of these 8 columns are to be entered in the blocks with the corresponding numbers in the upper portion of the form. This form must be signed and dated by the County Assessor.

These forms should be completed legibly in ink or typed, unless you are using an approved computerized form. Please do not send photocopies. If you need assistance or have questions, contact Teresa Wood or Teresa Strawther at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Tax Division

JS: ts

Enclosure

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **MAY 18, 2012** **BULLETIN 12-10**

SUBJECT: **PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the first payment for exempt manufacturing facilities in your county. The first payments are to reimburse common schools first and until paid in full. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:jb

Enclosure

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **MAY 18, 2012** **BULLETIN 12-10-A**

SUBJECT: **PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES - EFT**

Dear County Treasurer:

The first payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on May 16, 2012.

The first payments are to reimburse common schools first and until paid in full. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: June 11, 2012 **NUMBER: 12-11**

SUBJECT: Sixty-eighth Annual Educational Conference

Dear County Assessor:

The Sixty-eighth Educational Conference for Oklahoma Assessing Officers will be held August 7 – 10, 2012, at the Marriott Southern Hills in Tulsa, Oklahoma. Registration will begin at 11:00 a.m. on Tuesday, August 7. The general session will begin that afternoon at 2:00 p.m. Attendance is required for county assessors unless excused prior to the conference in keeping with 19 O.S., Section 166.

The Marriott is located at 1902 E. 71st Street. Guest rooms may be obtained by completing the reservation/rooming list form and faxing it to Amber Hays at 918-523-3523 who is handling our room block. The room rate is a flat $77.00 for single/double and $87.00 for triple/quad room. Do not let the hotel operator transfer you to the national reservation "800" line which is unaware of the local room block. Ask for the Oklahoma Tax Commission's room block to ensure you receive the conference rate. Reservations must be made immediately as the cut-off date is **July 23.**

Mark your hotel purchase order to indicate whether your account will include meal charges or other incidentals in addition to the room charge.

Your rooming list is to include the names of each person staying in each room. If you want 4 rooms for 8 people, assign which 2 people go together in a room. Any changes such as additional names, removal of names, or request for more rooms must be done by sending an **amended** ROOMING LIST. You **cannot** make these changes through a purchase order. **Fax your purchase order with your rooming list to (918) 523-3523, attention Amber Hays.**

Important Notice: Each county has two designated rooms. Refer to them as Room #1 and Room #2, not as single or double. Additional rooms will be Room #3, etc. Confirmation numbers will be issued when the hotel receives rooming lists showing names of people assigned to each room. Book only the nights you need. Early departures adversely impact the room rates for future conferences.

DEBIT CARDS: If you put up a debit card for personal incidentals, the banking system will withhold $50 a day automatically and later replace any unused balance. Please be very aware of this. A credit card is a better alternative.

CHECK IN TIME IS 4:00 P.M. The hotel must have time to clean and prepare the rooms as other guests depart. Rooms will be assigned as they become available, and some may be able to check in prior to that.

(OVER)

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

The conference format includes concurrent sessions customized for (1) administrators, (2) real property appraisers, (3) computer support personnel, (4) mapping staff, and (5) business personal property specialists. The enclosed schedule will help you select sessions and complete your enrollment form. Fifteen hours of continuing education is provided.

A registration form must be completed for each participant. The form is printed on both sides. Please make additional copies to accommodate your staff. One side is for identification of the participant. The reverse side is designed for you to indicate your class selection for each day. *Please return registration forms by **July 23.*** This will be a tremendous help in determining room assignments based on class size. For your convenience, keep a photocopy of your completed registration forms. These can serve as schedule reminders for your staff.

The full registration is $70.00 per person. One-day registration is $33.00 for Wednesday or Thursday; one-half day on Friday is $17.00.

Checks and purchase orders for registrations should be payable to the **"OTC Fund"**. *(The County Assessors' Association as well as the Oklahoma Chapter of IAAO may collect a separate fee for other activities.)*

NOTE

- BRING A **SWEATER OR JACKET.** THE CLASSROOMS ARE OFTEN COLD.
- Bring calculators for appraisal and mapping classes.
- Bring laptops for Computer Support class on State System Software. Provide those to the CCAP staff as soon as possible. **IMPORTANT: Clearly mark all computers, cords, etc. with your county name.**

This will be the fourteenth year we will take a group photograph of all assessors. Please meet after the Opening Session concludes on Tuesday, August 7, at the central staircase of the hotel. The photographer will take photo orders at that time.

If you have any questions regarding the registration form, please call Teresa Strawther. Direct other questions to Cathy Gibson or Cyndi Heath. All can be reached at (405) 319-8200. We are looking forward to seeing you in Tulsa.

Sincerely,

Jeff Spelman

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures: Agenda, Registration Form, Map to Marriott, Rooming List (return to hotel with P.O.)

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: June 20, 2012 NUMBER: 12-12

SUBJECT: 2012 LEGISLATIVE CHANGES

TO: COUNTY ASSESSORS
COUNTY TREASURERS
COUNTY EXCISE BOARD MEMBERS
COUNTY EQUALIZATION BOARD MEMBERS

Oklahoma Tax Commission, Ad Valorem Division is required to notify county assessors, county treasurers and members of county excise and equalization boards of changes in the law directly relating to Ad Valorem taxation. This is found in 68 O.S., Section 2875.

Enclosed is a recap of the 2012 session concerning legislation affecting Ad Valorem taxation which has been signed by the Governor. The document provided is a brief overview of the legislation outlining general topics and changes and is for reference purposes only. We recommend that you request a copy of any specific legislation, which may be of interest, from the Office of Bill Distribution, 310 State Capitol Building.

These legislative changes will be published in the Oklahoma Session Laws 2012 and Oklahoma Statutes 2012 Supplement. Publications should be available in your county law library in fall 2012. The text of bills is currently available on the Oklahoma Legislative website at www.lsb.state.ok.us.

If the Ad Valorem Division can be of assistance concerning legislative changes or other related Ad Valorem issues, please contact us at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE, Director
Ad Valorem Division

JS: ch
Enclosure

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

Summary of 2012 Tax Legislation

AD VALOREM TAX

HB 2645-*Effective November 1, 2012*

Requires each member of the county excise board to attend and successfully complete a course of instruction offered or approved by Oklahoma State University Cooperative Extension Service consisting of at least six hours within eighteen months of appointment for the first four years of service on the board and three hours of instruction for every four years of service after expiration of the initial four-year period. The course must include the duties and responsibilities related to the county excise board, including authorized millage rates imposed by local taxing jurisdictions.

HB 2648-*Effective November 1, 2012*

Section 1

Allows county assessors to provide to appraisers photocopies of taxpayer rendition forms and photocopies of any other documents filed by the taxpayer that are directly related to and necessary for appraisers to assist in an advisory capacity in making property valuations. Also, it provides that original documents filed by the taxpayer must be maintained by the county assessors and that upon expiration of the period for reassessment all copies of taxpayer documents and related appraiser work papers must be destroyed or returned to the county assessors by February 1st of the following year. Further, the measure provides all photocopies of taxpayer documents and appraiser work papers must be returned to the county assessor within ten calendar days of the termination of the contract with appraisers to provide valuation services.

Section 2

Allows a taxpayer or agent to appear at a hearing appealing a county assessor action in person, by telephone or other electronic means, or by affidavit. Also, it prohibits a member of the county board of equalization from directly or indirectly communicating with the county assessor or any deputy assessor or designated agent on any matter relating to any pending appeal before the board prior to the hearing. This prohibition will not apply to a routine communication between the county assessor and the board member related to the administration of an appraisal roll, including a communication made in connection with the certification, correction or collection of an account that is not the subject of a pending appeal.

HB 3110-*Effective January 1, 2013*

Provides that livestock owned by a general partnership, limited partnership, corporation, limited liability company, estate, trust or other lawfully recognized entity the primary purpose of which is to confer economic benefits derived from the ownership of the livestock on two or more members of the same family and not any persons who are not members of the same family,

whether such members are related by consanguinity or affinity, shall be deemed to be livestock employed in support of the family for purposes of the ad valorem exemption authorized pursuant to Subsection B of Section 6 of Article 10 of the Oklahoma Constitution. Also, the measure provides that an adopted child shall be treated as being related by consanguinity to persons who become the adoptive parents of such child and for purposes of the exempt treatment a surviving spouse having no other family members by consanguinity or affinity after the death of his or her spouse shall continue to be eligible for the exempt treatment of livestock used for his or her support.

SB 456-*Effective May 29, 2012*

Amends Section 2902 of Title 68, relating to the qualification requirements for the five year manufacturing ad valorem exemption to exclude union master payouts paid by the buyer of the facility to specified individuals employed by the facility at the time of purchase from the payroll calculation for exemption qualification purposes for applicants engaged in paperboard manufacturing.[1]

SB 1131-*Effective November 1, 2012*

Removes the requirement that a county assessor spend at least one day in each city and incorporated town within the county provided that the assessor goes to each city and incorporated town in counties that have not abolished household personal property tax.[2]

SB 1449-*Effective January 1, 2013*

Modifies the manufactured home exemption[3] eligibility, increasing the income threshold to the greater of $22,000 or 50% of the median income for the county or metropolitan statistical area in which the manufactured home owner lives.

SB 1678-*Effective January 1, 2013*

Section 1

Requires Department of Public Safety to issue a permit to transport or move a manufactured home used for commercial purposes during the second through the sixth days of January if the applicant can provide a special waiver and a commercial move affidavit authorized pursuant to Section 2813 of Title 68 of the Oklahoma Statutes.

Section 2

Requires county assessors to issue a special waiver and a commercial move affidavit for the second through the sixth days of January to allow a manufactured home that is used for commercial purposes to be moved during the first five days in January without a Form 936 or a tax decal. Also, the measure requires that all registration fees, excise taxes or ad valorem taxes

due on the manufactured home to be paid within 30 days of the issuance of the special waiver and commercial move affidavit. A business applying for a special waiver and commercial move affidavit must provide the county assessor with the information required by subsection B of Section 14-103D of Title 47. Further, county assessors are prohibited from issuing any business entity more than ten special waivers and commercial move affidavits in a calendar year. Also, provides that it shall be a misdemeanor for any person to transport or cause to be transported a manufactured home without the tax decal required by Section 2813 of Title 68 or without a special waiver and affidavit.

SJR 0052-*Effective Upon approval of voters–operative beginning January 1, 2013*

Proposes to amend Section 6A of Article 10 of the Oklahoma Constitution to provide that beginning January 1, 2013, intangible personal property shall not be subject to ad valorem tax or to any other tax in lieu of ad valorem within this State. [SQ 766]

[1] As defined under U.S. Industry No. 322130 of the NAICS Manual, latest revision.
[1] Pursuant to Article 10 Section 6(B) of the Oklahoma Constitution only six counties, Adair, Beaver, Cherokee, Choctaw, Harper and Texas have not voted to exempt household personal property from ad valorem taxation.
[1] Currently, Section 2949 of Title 68 allows an ad valorem exemption of $2,000 in assessed value for each head of household, at least 62 years of age, owning and residing in a manufactured home located on land not owned by the manufactured home owner whose gross household income for the preceding year did not exceed $10,000.

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **JUNE 26, 2012** **BULLETIN 12-13**

SUBJECT: **PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the second payment for exempt manufacturing facilities in your county. The second payments are to reimburse common schools first and until paid in full. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **JUNE 26, 2012** **BULLETIN 12-13-A**

SUBJECT: **PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES - EFT**

Dear County Treasurer:

The second payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on June 20, 2012.

The second payments are to reimburse common schools first and until paid in full. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: July 12, 2012 **Number: 12-14**

Subject: **Accreditation Certificate Recipients**

To All County Assessors:

Enclosed are the lists of county employees our office has received from CLGT who are due to receive accreditation certificates at the Tulsa Educational Conference in August.

Please check these lists for accuracy and report any discrepancies to Gary Snyder at CLGT. His phone number is 405-744-6049. Any changes that need to be made, such as misspelled or omitted names, will be corrected in the CLGT accreditation database and forwarded to this office.

Also, enclosed is a diagram for the presentation procedure to be held during the Opening Session. Please distribute a copy to each person who is to receive a certificate. The diagram shows them where to sit and in which direction the certificate presentation ceremony will move. There will be a section of chairs reserved for the recipients and their names will be on the chairs. Please tell your employees to be seated by the beginning of the Opening Session.

If someone from your staff is to receive a certificate and will not be attending, please notify Teresa Strawther. We will pull their certificates out, which will enable us to keep the presentation moving smoothly.

If you have any questions, please call Teresa Strawther at 405-319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

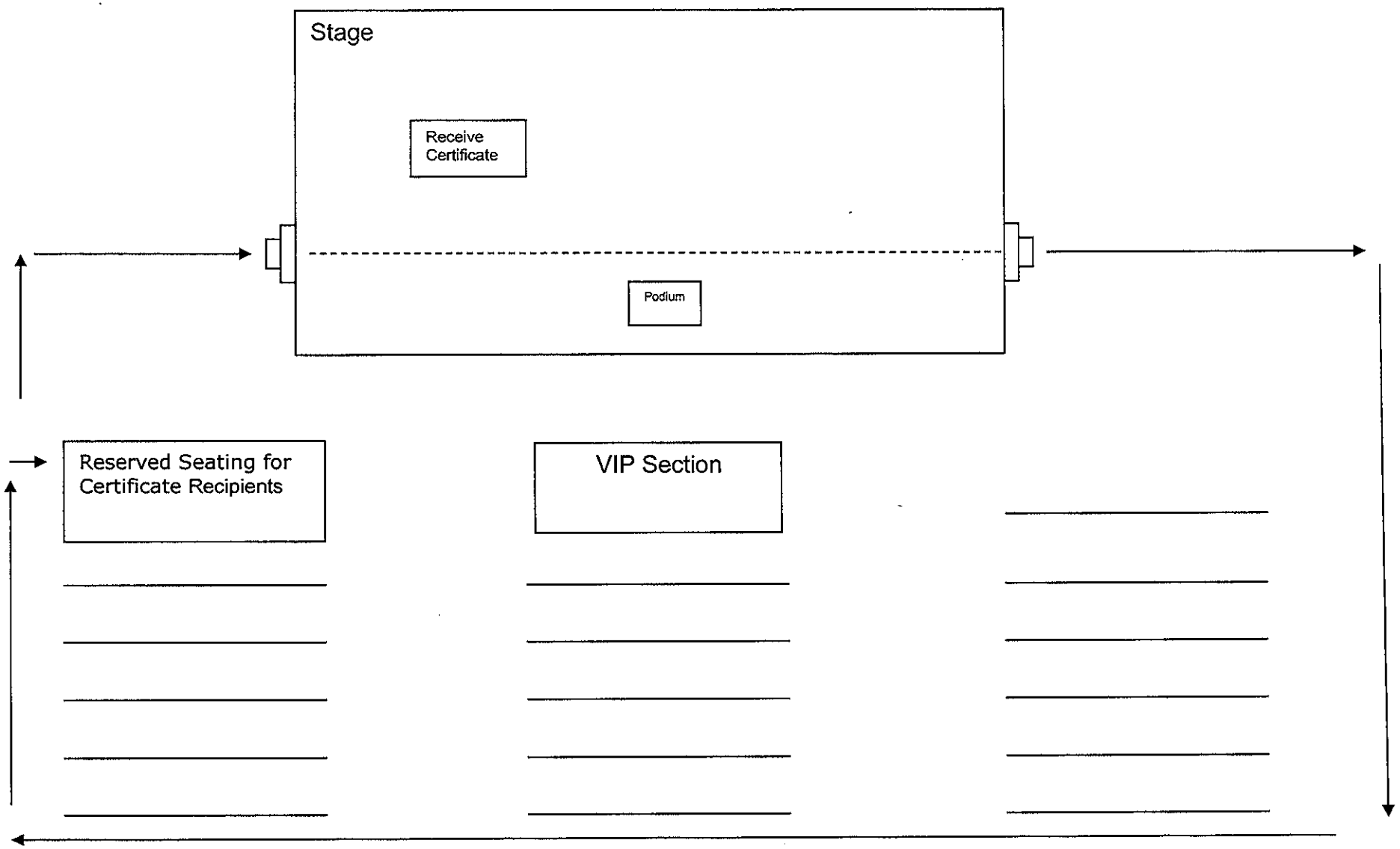
Jeff Spelman, CAE
Director, Ad Valorem Division

JS: ts

Enclosures

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

Procedure Diagram for Certificate Recipients



Certificate recipients will be seated front left, alphabetically by county, then alphabetically by last name. The chairs will be marked with county name and recipient's name, so you will know where to sit. When we begin to present the certificates, you will line up on the left side of the stage. As your name is called, go up the steps onto the stage, receive your certificate, shake hands with presenter, cross the stage and exit on the right side of stage. Continue toward right side of ballroom; turn right past the last section of chairs. Go behind all the chairs and return to your original seat. **Please note: if you are not in your assigned seat when the certificate presentation begins, your certificate will be pulled out and mailed to your office after the Conference.**

Assessor Initial Accreditation

12ASINCI

August 7, 2012

Tulsa - Southern Hills Marriott

Date Updated : 07/10/12

Name	Title	Firm	Initial Date
Diana Williamson	Field Deputy Assessor	Alfalfa County	09/02/11
Robert Gile	Deputy Assessor	Atoka County	09/02/11
LaDonna Phillips	Data Entry	Caddo County	09/02/11
Kelly Ratzlaff	Deputy Assessor / Data Entry	Caddo County	09/02/11
Patricia Garza	Deputy Assessor	Canadian County	02/03/12
Jeffery Huston	Deputy Assessor	Canadian County	09/02/11
Deniece Munoz	Deputy Assessor	Canadian County	02/03/12
Mary Rother	Deputy Assessor	Canadian County	09/02/11
Kerry Ross	Business Personal Property	Carter County	09/02/11
Pamela Martin	Deputy Assessor	Cherokee County	09/02/11
Deborah Lee	Deputy Assessor	Comanche County	09/02/11
Linda Cain	2nd Deputy Assessor	Cotton County	09/02/11
Keith Klein	2nd Deputy Assessor	Cotton County	09/02/11
Barbara Rebstock	Deputy Assessor	Creek County	02/03/12
Crystal Summers	Field Appraiser	Creek County	02/03/12
Paula Vaughn	Business Personal Deputy	Creek County	02/03/12
Sonya Dozier	Deputy Assessor	Delaware County	02/03/12
Debbie Miller	Deputy Assessor	Delaware County	02/03/12
Connie Diane Dobry	Deputy Assessor	Grady County	09/02/11
Glenda Pennel	3rd Deputy Assessor	Grady County	09/02/11
Trisha Dickerson	2nd Deputy Assessor	Jackson County	09/02/11
Kimberly Plant	2nd Deputy Assessor	Jefferson County	09/02/11
Janell Leaming	Deputy Assessor	Kay County	09/02/11

12ASINCI

Tulsa - Southern Hills Marriott

Date Updated : 07/10/12

Name	Title	Firm	Initial Date
Rosemary Angel	Appraiser	Payne County	02/03/12
Cathy Chapman	Deputy Assessor	Payne County	09/02/11
James Cowan	County Assessor	Payne County	01/13/12
Glenna Craig	Chief Deputy Assessor	Payne County	09/02/11
Wanda Hughes	Appraiser	Payne County	02/03/12
Cody Kennedy	Appraiser	Payne County	02/03/12
Tanya Schultz	Appraiser	Payne County	07/29/11
Shawna Sanders	Field Appraiser	Pittsburg County	01/13/12
George Sherrell	Part Time Appraiser	Pittsburg County	01/13/12
Jeanelle Thomas	3rd Deputy Assessor	Pittsburg County	09/02/11
Natalie Standridge	Deputy Assessor	Pushmataha County	02/03/12
Kimber Leslie	2nd Deputy Assessor	Rogers County	09/02/11
Linda Martin	2nd Deputy Assessor	Rogers County	09/02/11
Jodie Conine	Deputy Assessor	Sequoyah County	02/03/12
MacKenzie Lively	Deputy Assessor	Stephens County	09/02/11
Tracy Osborne	Deputy Assessor	Stephens County	09/02/11
Patricia Sewell	5th Deputy Assessor	Texas County	09/02/11
Lauren Albright	Administrative Coordinator	Tulsa County	09/02/11
Daniel Walden	Appraiser	Tulsa County	02/03/12
Don Neal	Visual Inspection/Commercial	Wagoner County	09/02/11
Betty Pace	Deputy Assessor	Wagoner County	09/02/11
Dana Thomas	Deputy Assessor	Wagoner County	02/03/12
Charla Lockman	Deputy Assessor	Washington County	02/03/12
Dennis Vermillion	Deputy Assessor	Washita County	09/02/11
Renetta Benson	Deputy Assesor	Woods County	09/02/11

12ASINCI

Tulsa - Southern Hills Marriott

Date Updated : 07/10/12

Name	Title	Firm	Initial Date
Natasha Foster	Deputy Assessor	Woods County	09/02/11

Enrolled = 71

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **JULY 16, 2012** **BULLETIN 12-15**

SUBJECT: **PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the third payment for exempt manufacturing facilities in your county. The third payments are to reimburse common schools first and until paid in full. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:jb

Enclosure

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **JULY 16, 2012** **BULLETIN 12-15-A**

SUBJECT: **PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES - EFT**

Dear County Treasurer:

The third payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on July 12, 2012.

The third payments are to reimburse common schools first and until paid in full. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:jb

Enclosure

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **July 30, 2012** **BULLETIN 12-16**

SUBJECT: **PAYMENTS TO SCHOOL DISTRICTS AND OTHER TAXING JURISDICTIONS FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the fourth and fifth payment for exempt manufacturing facilities in your county. This year there was a legislative appropriation to pay in full the indemnity owed the school. These payments completely paid the common school total reimbursement. Any remaining funds should be allocated to other taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:db

Enclosure

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **July 30, 2012** **BULLETIN 12-16-A**

SUBJECT: **PAYMENTS TO SCHOOL DISTRICTS AND OTHER TAXING JURISDICTIONS FOR EXEMPT MANUFACTURING FACILITIES - EFT**

Dear County Treasurer:

You may have received additional transfers from State Finance. This was due to a Legislative Apportionment that was released this month. The forth and fifth payments for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on July 16, 2012.

These payments completely paid the common schools in full. Any remaining funds are to be distributed to other taxing jurisdictions. When additional funds become available, we will forward those funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amounts, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R-2002), please call the State Auditor's Office at (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:db

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: August 17, 2012 **BULLETIN 12-17**

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

Enclosed is the sixth (6th) reimbursement amount to the county for exempt manufacturing facilities in your county.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **August 17, 2012** **BULLETIN 12-17-A**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES-EFT**

Dear County Treasurer:

The sixth (6th) reimbursement amount to the county for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on August 15, 2012.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: September 10, 2012 Number: 12-18
Subject: Equalization Study / Test Equalization Performance Audit
Sales Sample Printout

Dear County Assessor:

Enclosed is a printout of sales samples that may be used in the 2012 Equalization Study for your county. These sales samples span the time period January 1, 2011 through December 31, 2011. **Upon receipt of these documents, please sign and date the enclosed receipt verification page and return it in the pre-addressed envelope provided.**

The Ad Valorem Division is utilizing these 2011 sales for *BOTH* the *Equalization Study* *AND* the ratio component of the new *TEST SBOE Equalization Performance Audit*. You will see an additional set of statistics below the current year assessed value ratio statistics on the summary sheets by property class, and *also* at the right side of your individual sales printouts. These statistics and values reflect CAMA market value information and market value to sales price ratio information for each sale. Remember that the *Performance Audit* is still a *TEST* for *2012*. The Ad Valorem Division will submit a 2012 test Performance Audit report to the SBOE in December. However, next year the Performance Audit will become a "live audit" and replace the current Annual Valuation Audit.

Procedures for sales that need to be edited or removed are the same as always. If a sale is edited or removed, it will be done so for *BOTH* the *Equalization Study* *AND* the *Test Performance Audit*.

It is very important to review each transaction and furnish any documentation of sales information that you believe are essential to the clarification or the disqualification of a transaction. Forms and instructions outlining this procedure are provided. Return the documentation and forms to the Ad Valorem Division by October 1, 2012.

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

This will be the only opportunity to make corrections prior to the December, 2012 State Board of Equalization meeting. Every effort is being made to coordinate informational exchange and verification with your office concerning sampling data for the 2012 equalization study.

Additionally, please indicate the 2011 samples in the visual inspection area that went on your 2012 tax roll in the space provided on the printout.

Sincerely,

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

OKLAHOMA TAX COMMISSION
EQUALIZATION STUDY

COUNTY ASSESSOR REVIEW COPY

Please sign and promptly return this page to indicate receipt of the equalization review materials. A return envelope has been provided for your convenience.

ASSESSOR _____

COUNTY _____

DATE _____

OKLAHOMA TAX COMMISSION
EQUALIZATION STUDY

After reviewing the samples, check the appropriate statement and return to the Ad Valorem Division.

_____ I have reviewed the equalization study samples and no corrections are necessary at this time.

_____ I have reviewed the equalization study samples and am returning the correction and/or deletion sheet(s) with appropriate documentation for requested corrections.

ASSESSOR _____

COUNTY _____

DATE _____

CORRECTION FORM INSTRUCTIONS

The correction form is to be used for noting any corrections that should be made to the transactions that are to be included in the equalization study for your county. Corrections should be made only if the data listed is erroneous or incorrect and may affect the validity of the equalization study.

Step 1 — Note the transaction identification number in the first column (ID#).

Step 2 — Enter the correction code from list below in the second column (CODE).

Step 3 — Enter the item from the printout that is incorrect in the third column (PREVIOUS).

Step 4 — Enter the correct item in the fourth column (CORRECTED)

Step 5 — List in column five the type of formal documentation submitted to justify any corrections (DOCUMENTATION).

Step 6 — Attach any remarks that you feel are pertinent and reference the remarks with the appropriate ID#.

Step 7 — Attach all formal documentation to the correction worksheet. All formal documentation must be referenced with the proper ID#.

NOTE: *FORMAL DOCUMENTATION MUST ACCOMPANY ANY REQUEST FOR CORRECTION. FORMAL DOCUMENTATION MAY BE IN THE FORM OF LEGAL DOCUMENTS, AFFIDAVITS, WARRANTY DEEDS, COURT ORDERS, ASSESSMENT ROLL COPIES, ETC.*

CORRECTION CODES

1. Book
2. Page
3. Legal Description
4. Market/Use Value
5. Assessed Value
6. Number Transposition

EQUALIZATION STUDY EDIT FORM
CORRECTIONS

1 OTC ID #	2 CODE	3 PREVIOUS	4 CORRECTED	5 DOCUMENTATION

DELETION FORM INSTRUCTIONS

This form is to be used for noting any deletions that should be made to the equalization study. Deletions should be made only if the data listed is erroneous or fits into one of the categories listed below in the deletion codes.

Step 1 Note the transaction identification number in the first column (ID#).

Step 2 Enter the deletion code number from list below in the second column (REASON).

Step 3 List in column three the type of formal documentation submitted to justify the deletion (DOCUMENTATION).

DELETION CODES
SCREENING OF SALES; EXCLUSIONS FROM SAMPLING

(a) Transactions which are presumed not to be arms-length sales will not be used in the equalization study unless allowed by lack of adequate samples after determining that adequate consideration exists.

(b) If one of the following conditions exists, there is a presumption that a non-arms-length sale exists:

(1) Sales involving government agencies and public utilities.
(2) Sales involving charitable, religious, or educational institutions.
(3) Sales in which a financial institution is the buyer or seller.
(4) Sales between relatives.
(5) Sales between corporate affiliates.
(6) Correction deeds.
(7) Sales settling an estate.
(8) Forced sales- judicial sales and auctions.
(9) Sales other than warranty deeds.
(10) Sheriff sales.
(11) Splits and combinations.
(12) Sales involving owner financing.
(13) Trades of real estate.
(14) Sales of partial interest.
(15) Real estate contract sales.
(16) Quit claim deeds.

(c) Real estate sales including personal property and business goodwill (inventories, furniture, fixtures, etc.) will be excluded unless terms of the sale are known and the personal property value and value attributed to goodwill can be ascertained.

NOTE: FORMAL DOCUMENTATION MUST ACCOMPANY ANY REQUEST FOR DELETION.

DELETIONS

1 OTC ID NUMBER	2 REASON	3 DOCUMENTATION

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: September 19, 2012 NUMBER 12-19

SUBJECT: 2013 Qualifying Income for Property Valuation Limitation, and Manufactured Home Personal Property Exemption

Dear County Assessor:

With the approval of State Question 714 in 2004 and SB 1449 in 2012, the United States Department of Housing and Urban Development (HUD) will determine the Median Family Income (MFI) for the preceding year for each county or Metropolitan Statistical Area (MSA).

The maximum qualification amount for the senior valuation limitation and the personal property exemption for certain manufactured homes are being provided to each county annually by the Tax Commission. Enclosed are two separate tables. Each table is specific to either the senior valuation limitation or the manufactured home personal property exemption for tax year 2013. You must use the appropriate table for each specific program. The qualification amount will change each year. **This change in income qualification for 2013 does not affect other exemptions or programs.**

Enclosed is a statewide listing of each county's maximum income qualification amount for each program.

If you have any questions, please contact the Ad Valorem Division at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosures

Statewide Maximum Qualification Income Amounts
For
Manufactured Home Personal Property Exemption
2013

With the passage of Senate Bill 1449 in 2012, the qualifying income for the personal property exemption provided for in 68 O.S. § 2949 has changed. Qualification beginning January 1, 2013 is a maximum gross household income of $22,000.00 or 50% if the Department of Housing and Urban Development (HUD) median income for the preceding year for the county or metropolitan statistical area where the property is located. The Oklahoma Tax Commission will provide the maximum qualifying income each year. [ref: 68 O.S. 2012 supp. § 2949(A)(2)]

The following listing is the maximum income qualifications for tax year 2013.

1. Adair	$22,000	27. Grant	$28,150	53. Nowata	$24,850
2. Alfalfa	$28,100	28. Greer	$22,800	54. Okfuskee	$22,000
3. Atoka	$22,150	29. Harmon	$22,000	55. Oklahoma	$30,750
4. Beaver	$28,450	30. Harper	$29,400	56. Okmulgee	$23,200
5. Beckham	$27,250	31. Haskell	$24,350	57. Osage	$30,200
6. Blaine	$28,250	32. Hughes	$22,550	58. Ottawa	$22,150
7. Bryan	$23,000	33. Jackson	$26,550	59. Pawnee	$25,150
8. Caddo	$23,050	34. Jefferson	$22,000	60. Payne	$28,650
9. Canadian	$30,750	35. Johnston	$22,000	61. Pittsburg	$25,900
10. Carter	$25,400	36. Kay	$24,800	62. Pontotoc	$25,450
11. Cherokee	$22,000	37. Kingfisher	$30,700	63. Pottawatomie	$25,300
12. Choctaw	$22,000	38. Kiowa	$22,950	64. Pushmataha	$22,000
13. Cimarron	$22,000	39. Latimer	$25,650	65. Roger Mills	$31,650
14. Cleveland	$30,750	40. LeFlore	$23,400	66. Rogers	$30,200
15. Coal	$22,000	41. Lincoln	$25,150	67. Seminole	$22,000
16. Comanche	$26,300	42. Logan	$30,750	68. Sequoyah	$24,200
17. Cotton	$25,450	43. Love	$26,200	69. Stephens	$27,350
18. Craig	$23,750	44. McClain	$30,750	70. Texas	$27,550
19. Creek	$30,200	45. McCurtain	$23,150	71. Tillman	$22,000
20. Custer	$25,450	46. McIntosh	$22,000	72. Tulsa	$30,200
21. Delaware	$22,450	47. Major	$28,550	73. Wagoner	$30,200
22. Dewey	$25,150	48. Marshall	$24,650	74. Washington	$28,650
23. Ellis	$26,600	49. Mayes	$25,450	75. Washita	$27,300
24. Garfield	$26,700	50. Murray	$26,650	76. Woods	$30,250
25. Garvin	$23,300	51. Muskogee	$24,600	77. Woodward	$28,350
26. Grady	$28,700	52. Noble	$26,150		

Statewide Maximum Qualification Income Amounts
For
Property Valuation Limitation
2013

With the passage of State Question 714 on November 2, 2004, the United States Department of Housing and Urban Development (HUD) will determine the maximum qualifying income for the Property Valuation Limitation as provided in Oklahoma Constitution Article 10, §8C. The Oklahoma Tax Commission will provide the maximum qualifying income to the counties each year. [ref: Okla. Const. Article 10, §C amended]

The following listing is the maximum income qualifications for tax year 2013.

1. Adair	$39,600	27. Grant	$56,300	53. Nowata	$49,700
2. Alfalfa	$56,200	28. Greer	$45,600	54. Okfuskee	$40,600
3. Atoka	$44,300	29. Harmon	$38,700	55. Oklahoma	$61,500
4. Beaver	$56,900	30. Harper	$58,800	56. Okmulgee	$46,400
5. Beckham	$54,500	31. Haskell	$48,700	57. Osage	$60,400
6. Blaine	$56,500	32. Hughes	$45,100	58. Ottawa	$44,300
7. Bryan	$46,000	33. Jackson	$53,100	59. Pawnee	$50,300
8. Caddo	$46,100	34. Jefferson	$42,500	60. Payne	$57,300
9. Canadian	$61,500	35. Johnston	$40,100	61. Pittsburg	$51,800
10. Carter	$50,800	36. Kay	$49,600	62. Pontotoc	$50,900
11. Cherokee	$41,600	37. Kingfisher	$61,400	63. Pottawatomie	$50,600
12. Choctaw	$36,200	38. Kiowa	$45,900	64. Pushmataha	$38,900
13. Cimarron	$43,700	39. Latimer	$51,300	65. Roger Mills	$63,300
14. Cleveland	$61,500	40. LeFlore	$46,800	66. Rogers	$60,400
15. Coal	$38,100	41. Lincoln	$50,300	67. Seminole	$42,400
16. Comanche	$52,600	42. Logan	$61,500	68. Sequoyah	$48,400
17. Cotton	$50,900	43. Love	$52,400	69. Stephens	$54,700
18. Craig	$47,500	44. McClain	$61,500	70. Texas	$55,100
19. Creek	$60,400	45. McCurtain	$46,300	71. Tillman	$38,900
20. Custer	$50,900	46. McIntosh	$36,500	72. Tulsa	$60,400
21. Delaware	$44,900	47. Major	$57,100	73. Wagoner	$60,400
22. Dewey	$50,300	48. Marshall	$49,300	74. Washington	$57,300
23. Ellis	$53,200	49. Mayes	$50,900	75. Washita	$54,600
24. Garfield	$53,400	50. Murray	$53,300	76. Woods	$60,500
25. Garvin	$46,600	51. Muskogee	$49,200	77. Woodward	$56,700
26. Grady	$57,400	52. Noble	$52,300		

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **September 21, 2012** **BULLETIN 12-20**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the seventh (7th) reimbursement amount to the county for exempt manufacturing facilities in your county.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **September 21, 2012** **BULLETIN 12-20-A**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES-EFT**

Dear County Treasurer:

The seventh (7th) reimbursement amount to the county for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on September 18, 2012.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: September 24, 2012 NUMBER 12-21

SUBJECT: 2013 Qualifying Income for Manufactured Home Personal Property Exemption Correction

Dear County Assessor:

A bulletin letter (12-19) was mailed out recently containing the Statewide Maximum Qualification Income Amounts for Manufactured Home Personal Property Exemptions for 2013.

An error was made on the amounts for the Manufactured Home Personal Property listing for the following counties; the correct qualification income amounts should be:

Garfield $26,700
Grant $28,150

The corrected listings are enclosed and posted on the OTC website.

We apologize for any inconvenience this may have caused.

If you have any questions, please contact the Ad Valorem Division at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:mw

Enclosures

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JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

Statewide Maximum Qualification Income Amounts
For
Manufactured Home Personal Property Exemption
2013

With the passage of Senate Bill 1449 in 2012, the qualifying income for the personal property exemption provided for in 68 O.S. § 2949 has changed. Qualification beginning January 1, 2013 is a maximum gross household income of $22,000.00 or 50% if the Department of Housing and Urban Development (HUD) median income for the preceding year for the county or metropolitan statistical area where the property is located. The Oklahoma Tax Commission will provide the maximum qualifying income each year. [ref: 68 O.S. 2012 supp. § 2949(A)(2)]

The following listing is the maximum income qualifications for tax year 2013.

1. Adair	$22,000	27. Grant	$28,150	53. Nowata	$24,850
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3. Atoka	$22,150	29. Harmon	$22,000	55. Oklahoma	$30,750
4. Beaver	$28,450	30. Harper	$29,400	56. Okmulgee	$23,200
5. Beckham	$27,250	31. Haskell	$24,350	57. Osage	$30,200
6. Blaine	$28,250	32. Hughes	$22,550	58. Ottawa	$22,150
7. Bryan	$23,000	33. Jackson	$26,550	59. Pawnee	$25,150
8. Caddo	$23,050	34. Jefferson	$22,000	60. Payne	$28,650
9. Canadian	$30,750	35. Johnston	$22,000	61. Pittsburg	$25,900
10. Carter	$25,400	36. Kay	$24,800	62. Pontotoc	$25,450
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12. Choctaw	$22,000	38. Kiowa	$22,950	64. Pushmataha	$22,000
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25. Garvin	$23,300	51. Muskogee	$24,600	77. Woodward	$28,350
26. Grady	$28,700	52. Noble	$26,150		

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: October 3, 2012 NUMBER: 12-22
SUBJECT: 2012 Annual Convention of the County Assessors Association

TO ALL COUNTY ASSESSORS:

The Oklahoma Tax Commission, in cooperation with Scott Kirby, Murray County Assessor and President of the County Assessors Association of Oklahoma, is calling the 101st Annual Convention of the County Assessors Association of Oklahoma.

The conference will begin at 1:30 p.m. on October 24, 2012 at the Biltmore Hotel, located at 401 South Meridian Avenue in Oklahoma City. The room rates are $69.00 per night per room, plus tax. Let the hotel know that you're attending the Assessors' Fall Conference, and they will set you up at this rate. Three (3) hours of CEUs will be provided for attending the program.

County officers are statutorily authorized to be reimbursed for their travel. Section 166 of Title 19, Oklahoma Statutes provides as follows:

> "Failure of a county officer to attend any school, conference or meeting unless excused prior thereto shall cause the county officer to forfeit his right to the monthly travel allowance provided by Section 165 of this title for the month in which such school, conference or meeting is held."

If unable to attend, submit a written request to this office **before** the meeting for an excused absence. We look forward to seeing everyone at the meeting.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:ch

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

County Assessors Association of Oklahoma

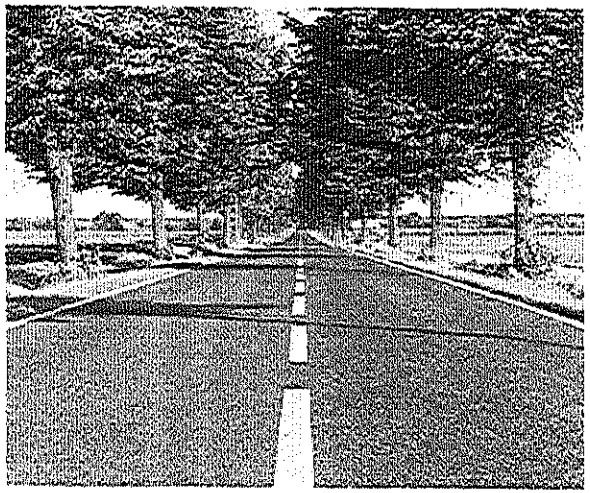
2012 Officers

Scott Kirby, President
Gail Hedgcoth, Vice President
David Tinsley, Secretary/Treasurer
Mandy Snyder, Reporter

Nomination Committee

Northwest District - Teresa Morris, Roger Mills Co.
Northeast District - Todd Mathis, Washington Co.
Southwest District - Buddy Jones, Jr., Kiowa Co.
Southeast District - Kim Cain, Carter Co.

Chairperson - Randy Wintz, Lincoln Co.
At Large - Lennet Pisacka, Dewey Co.



We would like to extend a special thank you to the following Associate Members...

Visual Lease Services, Inc.

County Records, Inc.

TASC

Verna's Jewlry

DCP Midstream

Jewelry by Rosemary

ONEOK

Red River Web Design

Please be sure to visit the Vendors' Area in the Atrium on Wednesday & Thursday.

◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆

SPECIAL COMMITTEE MEETINGS:

4-C/Forms Committee Meetings - Room 402
10:00 Wednesday before the conference

IAAO Luncheon Meeting
Allegheny/Blueridge Room
Thursday at 11:30 (Dutch treat)

101st Annual Fall Conference

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA

October 24-26, 2012
Biltmore Hotel
Oklahoma City, Oklahoma

WEDNESDAY
OCTOBER 24, 2012

10:00 - 2:00 **Registration**

1:30 **General Session**

Call to Order

Invocation — *Leon Hurt*
Flag Salute — *Billy Parks*

President's Welcome
Scott Kirby

Introduction of Guests

Recognition of Retiring Assessors

Recognition of New Assessors

Assessor Training Accreditation Program (ATAP)
Doug Wright, Gary Snyder, Doug Warr

County Computer Assistance Program (CCAP)
Doug Wright, Scott Warren

International Association of Assessing Officers (IAAO)
Keith Hulsizer

Legislative Report
Dave Herbert

Nominating Committee Report
Randy Wintz, chairperson

Door Prizes

5:00 **Hospitality Suite (Room #403)**
Sponsored by *County Records, Inc.*

7:00 **Bingo**
South Ballroom

THURSDAY
OCTOBER 25, 2012

8:30 - 10:00 **Registration**

9:00 **Morning Session**

Call to Order

Invocation — *Donna Giddens*
Flag Salute — *Lavinda Smith*

Introduction of Speakers

Forms Review

OTC - Public Service
Kenny Chuculate

Oklahoma Tax Commission
Jeff Spelman

11:00 **Door Prizes and Lunch**

1:30 **Afternoon Session**

Announcements

Door Prizes

Chesapeake Energy Corporation Presentation
Daron Fredrickson, Sr. Supervisor

Adventures with Travis and Presley

General Discussion

Door Prizes

5:00 **Hospitality Suite (Room #403)**
Sponsored by *Visual Lease Services*

7:30 **Hypnotist Rick Minter**
South Ballroom

FRIDAY
OCTOBER 26, 2012

8:30 - 9:30 **Past Presidents' Coffee**
Atrium Room

8:30 - 9:30 **Danish Rolls, Muffins & Coffee**
Atrium Room

9:30 **General Session**

Call to Order

Invocation — *Troyce King*
Flag Salute — *Linda Coleman*

Recognition of Past Presidents
Cathy Hokit

Roll Call
Mandy Snyder

Treasurer's Report
Reading of the Minutes
David Tinsley

Memoriam Committee
Eloise McCully

OSU—County Training Program Certifacation Program Presentation
Dr. Notie Lansford

Presentation of Association Certificates
Scott Kirby

Election of Officers for 2013

2012 President's Comments

2013 President's Remarks

Door Prizes

Adjourn

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: October 15, 2012 Number: 12-23
Subject: Final Statistical Analysis of Sales

Dear County Assessor:

Enclosed is the final statistical analysis of samples used in your equalization study and test performance audit. Please review all the information received.

If you wish to schedule an informal conference, please complete and return the enclosed form, either by mail or by fax. After the request form is received, you will be contacted by phone to set up an appointment. The enclosed informal protest form should be in our office no later than November 5, 2012.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

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JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

INFORMAL PROTEST OF EQUALIZATION STUDY

County Name_____

Reason for Informal Protest

_____Equalization Study

Explanation_____

_____

_____

_____

_____

_____

Phone Number: (405) 319-8200
Fax Number: (405) 521-0166

_____
Assessor

_____
Date

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: October 12, 2012 Number: 12-24

Subject: Visual Inspection Progress Report Questionnaire

Dear County Assessor:

In keeping with the provisions of 68 O.S. 2001, Section 2828, please use the enclosed form to provide information which will be used to compile the annual report to the legislature on your visual inspection efforts. **Please remember that your report is to cover your visual inspection efforts from the beginning of the second year (2012) of the sixth four-year visual inspection cycle to the date of the report.**

We realize you are busy this time of year, so we are trying to keep this request as brief as possible. We have pulled some repetitive information from the previous County Visual Inspection Report and included it on the questionnaire. **Please verify this information, make changes as necessary, and fill in the blanks as requested.**

It is essential that we have this report **no later than November 5, 2012, or as soon as possible after your budgets have been approved.** If you need assistance, please do not hesitate to call Teresa Strawther or Teresa Wood at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE
Director, Ad Valorem Division

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **October 18, 2012** **BULLETIN 12-25**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the eighth (8th) reimbursement amount to the county for exempt manufacturing facilities in your county.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **October 18, 2012** **BULLETIN 12-25-A**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES-EFT**

Dear County Treasurer:

The eighth (8th) reimbursement amount to the county for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on October 15, 2012.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: October 30, 2012 Number: 12-26

Subject: County Assessor's Annual Report of Net Assessed Valuation and Millage (OTC Form 993)

Dear County Assessor:

In accordance with 68 O.S. 2001, Sec. 2842-C, the county assessor shall submit a report that states the current net assessed valuation and millage levy. This report shall include each political subdivision or taxing authority that is authorized to levy a property tax, regardless of whether such property tax is actually levied. This report should be prepared after levies have been certified. Please forward the report to this Division of the Oklahoma Tax Commission by November 19, 2012, or as soon as possible after levies have been certified.

Counties using the AA program or Terrascan should run computer-generated reports instead of using the Form 993. Some counties using other CAMA data programs may continue to use their OTC-approved forms. Other counties will find enclosed the OTC Form 993 that is pre-printed for your convenience with the same certified taxing authorities submitted by your county last year. Enclosed are blank forms to make any corrections or additions, if needed.

Also enclosed is a listing of your school districts with the corresponding Ad Valorem Reference Numbers, along with the county codes that have been accumulated over recent years. Please look over this listing and make any corrections necessary regarding your county codes.

If you should have any questions concerning this information, please contact Teresa Strawther or Teresa Wood of the Ad Valorem Division at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE
Director, Ad Valorem Division

Enclosures

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JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

OTC FORM #993

COUNTY ASSESSOR'S REPORT OF NET ASSESSED VALUATION AND MILLAGE

FOR THE TAXABLE YEAR 2012

_____ COUNTY, STATE OF OKLAHOMA

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

School Districts or Taxing Entities having Authorized Tax Levies				Class	Net Assessed Valuations	Millage Levies	Total Tax Calculated for Collection
School District # and Name				Pers			
ADV Reference No.		County Code No.		Real			
Vo-Tech	City Name	Special	Joint County	PS			
School District # and Name				Pers			
ADV Reference No.		County Code No.		Real			
Vo-Tech	City Name	Special	Joint County	PS			
School District # and Name				Pers			
ADV Reference No.		County Code No.		Real			
Vo-Tech	City Name	Special	Joint County	PS			
School District # and Name				Pers			
ADV Reference No.		County Code No.		Real			
Vo-Tech	City Name	Special	Joint County	PS			
School District # and Name				Pers			
ADV Reference No.		County Code No.		Real			
Vo-Tech	City Name	Special	Joint County	PS			
School District # and Name				Pers			
ADV Reference No.		County Code No.		Real			
Vo-Tech	City Name	Special	Joint County	PS			

County of _____, State of Oklahoma

I, the County Assessor, do hereby certify that the above is a full, true, correct and complete report of the net assessed valuations and millages of the county.

Date _____ **Signature** _____

J:\RptsStats\CNTYLEV\netasd.mdb

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: November 7, 2012 Number: 12-27
Subject: 2012-2013 County Levy Sheet

Dear County Assessor:

As stated in 68 O.S., Section 2842-C, we request a copy of your county's 2012-2013 levy sheet. This information will aid us in verifying information sent to this office stating the current net assessed valuation, mill levy, and tax dollars certified for collection for each taxing authority. These levy sheets will also contribute to this Division's response to legislative or other special requests for information.

Please include any joint school districts located within your county on the levy sheet. We request the county levy sheet as soon as possible after levies have been certified.

If you have any questions, please contact Teresa Strawther or Teresa Wood of the Ad Valorem Division at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE
Director, Ad Valorem Division

OKLAHOMA TAX COMMISSION • AD VALOREM DIVISION • POST OFFICE BOX 269060 • OKLAHOMA CITY, OK 73126-9060
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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: November 15, 2012 Number: 12-28
Subject: Test Equalization Performance Audit Results

Dear County Assessor:

The Ad Valorem Division has completed the 2012 State Board of Equalization Test Equalization Performance Audit, and has submitted a final report to the SBOE Subcommittee.

No compliance recommendations were made as a result of the test audit, and the SBOE has indicated that no compliance actions would be initiated this year based on the test audit.

A summary of the Test Performance Audit score for your county is attached, along with a list of the audit questions for your reference. If you have any questions regarding the Test Performance Audit, please contact your OTC field representative, or Joe Hapgood at (405) 319-8200.

The State Board of Equalization Subcommittee is opening up a two week comment period to receive input from county assessors on the Performance Audit. Please submit any comments directly to the SBOE Subcommittee in care of ngrantham@sai.ok.gov by **no later than Friday, November 30**.

Thank you for your cooperation this year as we worked to develop and conduct this new audit for the SBOE, and for your continued efforts to comply with the statutory requirements of your office.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, CAE
Director, Ad Valorem Division

JS:jb

Enclosure

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TEST EQUALIZATION PERFORMANCE AUDIT QUESTIONS
275 Points Total
County Must Obtain 192 Points (70%) In Order to Achieve Compliance

1. **125 pts. total. Computer Assisted Mass Appraisal (CAMA). Real property assessed at Fair Cash Value (*Constitution Article 10 Section 8, O.S. Title 68 §§ 2817 B; 2829, 2830, 2840).*** For counties that did not actively value property using CAMA in 2011 and place those values on the assessment roll, they will automatically receive a "0" score for the Market Value Ratio Study components, which are "1A," "1B(1)," "1B(2)," and "1E" below, since no CAMA-based market value ratio study can be run.

(A). 50 pts. Market Value Ratio Study. CAMA market value ratio study using 2011 CAMA market values and 2011 sales.

Scoring for "1A" is calculated as follows:

Residential CAMA Appraisal to Sale median ratio falls between:
90% – 110% = 25 pts.
85% - 115% = 15 pts.
80% - 120% = 10 pts.

Commercial CAMA Appraisal to Sale median ratio falls between:
90% – 110% = 25 pts.
85% - 115% = 15 pts.
80% - 120% = 10 pts.
75% - 125% = 5 pts.

(B). (1). 15 pts. The county's residential Coefficient of Dispersion (COD) of the above market value ratio study is less than or equal to 20% *(O.S. Title 68 § 2866).* Using the statistics generated from the market value ratio study in "A" above, "B1" is scored as follows:

Residential COD is:
< or = 20% = 15 pts.
21% - 30% = 8 pts.
31% - 50% = 4 pts.

(B). (2). 15 pts. The county's commercial Coefficient of Dispersion (COD) of the above market value ratio study is less than or equal to 20% *(O.S. Title 68 § 2866).* Using the statistics generated from the market value ratio study in "A" above, "B2" is scored as follows:

Commercial COD is:
< or = 20% = 15 pts.
21% - 30% = 8 pts.
31% - 50% = 4 pts.

(C). 25 pts. Data Collection/Field Inspection Complete and Accurate *(O.S. Title 68 § 2821 (710:10-3-15,a,b.))*. A random sample of at least five improved residential, at least five improved commercial, and at least five improved agricultural property record summaries was generated, and a field verification of all data elements was conducted. These samples were taken from the 2010 visual inspection area. Each discrepancy was marked and noted.
This question is scored based on the following increments for compliance determinations, with partial credit allowed based on the number, type, and significance of errors discovered during the audit:

0 Errors Affecting Value and 0 – 4 Errors Not Affecting Value = 25 pts.
0 Errors Affecting Value and 5 or More Errors Not Affecting Value = 13 pts.
1 – 3 Errors Affecting Value and 0 – 8 Errors Not Affecting Value = 13 pts.
1 – 3 Errors Affecting Value and 9 or More Errors Not Affecting Value = 0 pts.
4 or More Errors Affecting Value and Any Number of Errors Not Affecting Value = 0 pts.

(D). 10 pts. Status of the Visual Inspection Plan *((710:10-3-16) (710:10-3-63) O.S. Title 68 §§ 2820, 2821)*. A review of the county Visual Inspection Plan, 2010 Progress Report to Legislature, and number of parcels inspected for 2010 was conducted to determine if each county was on schedule with the Visual Inspection Plan. If county was behind on parcel inspections by 10% or more, or if there was a significant lag in data entry of data-collected parcels, then a "0" score was reflected.

(E). 10 pts. Residential Market Use Related Differential (PRD) Price Related Differential, Measure of Vertical Equity *(710:10-3-12,a4)*. Using the statistics generated from the market value ratio study in "A" above, "E" is scored as follows:

Residential PRD is:
.98 – 1.03 10 pts.
.90 – 1.11 7 pts.
.80 – 1.21 5 pts.

2. 50 pts. total. Assessment Administration

(A). 20 pts. Market values generated by the approved CAMA system and IAAO approved mass appraisal methodologies are transferred to the Assessment Administration (AA) system *(710:10-3-13) (710:10-4-6)*. Audit was conducted to determine whether CAMA values were being generated and transferred to the AA system. If values were being maintained and transferred as necessary, county received 20 pts. If the county did not use CAMA to generate values, and no transfer occurred from CAMA to AA, then county received 0 pts.

(B). 10 pts. Data Bases. AA and CAMA systems current and accurate *(710:10-3-13)*. CAMA and AA data bases were audited to determine whether they are current and accurate (This audit is separate from the more specific items covered in 2A, 2C, and 2D). If the county was in substantial compliance with this audit item, 10 pts. were awarded. For no deficiencies or minimal problems, the county received 10 pts. For more significant deficiencies, the county received 0 pts.

(C). 10 pts. Assessor Responsibilities. Annual Valuation; maintain and update existing appraisal information; comprehensive and complete coverage of the county for maintenance activity, i.e. addition of new construction and add-ons, deletions, demolition, and fire/storm damage *(710:10-4-3)*. In addition to verifying that field data from the visual inspection area is entered into CAMA, a review of county maintenance activity was conducted. A sample of at least five (5) parcels outside the 2010 AND 2011 visual inspection areas to which improvements had been added or removed were analyzed, and a field verification of these maintenance items was performed after printing out a property data summary for these samples. If a county substantially complied with the majority of accepted practices in this area, 10 pts. were awarded. If significant deficiencies were found, county received 0 pts.

(D). 10 pts. Sales File Maintenance *(710:10-3-14)*. At least ten (10) deeds from the County Clerk's office from about 3 to 6 months prior to the audit visit were reviewed for a ***data quality check***. At least five (5) deeds from the County Clerk's office that were filed about one month prior to the audit visit were reviewed for a ***check of currency of data***.

The deed information was reviewed and compared to the county assessor's computer records to look for any discrepancies. The sales file maintenance audit also included a review of the sales questionnaire process and procedures, sales screening and deed processing, sales file accuracy and completeness, sales coding, sales data entry, overall integrity of sales file, and regular physical inspection of sales.

If county substantially complied with accepted practices on ***data quality***, 5 pts. were awarded. If significant deficiencies were noted, county received 0 pts.

After reviewing at least five deeds to determine ***data currency***, if county was current on entry of all information into CAMA and AA, then 5 pts. were awarded. If county was not current, county received 0 pts.

3. **25 pts. Analysis of Cadastral Mapping *(O.S. Title 68 § 2821 (710:10-3-17))*.** The following five phases of the mapping component were audited, with each phase scored at 5 pts.

(A). 5 pts. Is the Ownership Completely Mapped? Audit was conducted to determine if the mapped parcel count was within 85% of the total parcel count. Exempt property and secondary parcels might not be mapped, so the threshold of 85% was utilized.

(B). 5 pts. Is Ownership Up to Date? Audit was conducted by analyzing maps showing at least five (5) new parcel splits. A determination was made as to whether splits were being systematically performed for deeds filed.

(C). 5 pts. Can the County Produce a Parcel Map with Current School District Boundaries? Audit was conducted by analyzing copies of a sample of at least five (5) section maps containing school district boundary lines. The complete set of samples had to match the boundary lines on the OU web site: www.csa.ou.edu

(D). 5 pts. Can the County Produce a Parcel Map with Current City Boundaries? Audit was conducted by reviewing a printed copy of a random city selected by the auditor containing the ***ENTIRE***, complete boundaries for the whole city. The sample city map had to match the boundary map provided by: www.csa.ou.edu.

(E). 5 pts. Can the County Produce a Parcel Map with the OTC Approved Soils and Current Land Use? Audit was conducted by utilizing the required replacement agricultural samples for the 2012 Equalization Study, and review of parcel maps with soils and current land use mapped for each of these samples. The soils were required to match the soil mapping provided by the "Oklahoma Counties Map Viewer," or the old Soil Conservation Service Soil Book for compliance. The land use was confirmed by actual site visits.

4. **15 pts. Have eligible required personnel met accreditation requirements?** ***(O.S. Title 68 § 2816)*** A list was obtained from the county of all staff members in the assessor's office as of January 3, 2012, along with their current job function/description, length of time in that position, and original date hired, then this list was compared to the Center for Local Government Technology (CLGT) accreditation list for each county. All personnel involved in the valuation process were required to have advanced accreditation for the county to receive credit for this question, however new staff members are allowed to be working on initial and advanced accreditation in accordance with the specified statutory time frames. These situations with either new employees, or employees who had started new functions that now involve the valuation process were documented by recording employment start date and progress towards accreditation. If ***ANY*** staff member involved in the valuation process did not comply with all of the accreditation requirements in 68 O.S. § 2816, then the county received a "0" on this question. No partial compliance was awarded.

5. **15 pts. The county is using appropriate agricultural use value methodology for land and nonresidential improvements, approved by the Oklahoma Tax Commission Ad Valorem Division and State Board of Equalization for valuation of agricultural classified properties** ***(O.S. Title 68 §§ 2817 B,C,D).*** An audit was conducted to determine whether appropriate agricultural use value methodology and approved dollar per point is being utilized for valuation of all agricultural parcels. If a county complied with accepted practices in this area, 10 pts. were awarded. If deficiencies were found, the county received 0 pts.

6. **15 pts. The county is complying with all personal property classifications, annual valuation and assessment procedures** ***(O.S. Title 68 §§ 2817 (A)(F), 2829, 2844 (A)(B), A.G. Op. 00-23)*** . An audit was conducted using at least ten (10) 2011 business personal property accounts and at least five (5) 2011 agricultural personal accounts selected as a sample. For these sample accounts, both renditions and all associated computer records (CAMA and AA as necessary) were analyzed to verify compliance with the following basic information/data and procedures used to estimate the fair cash value of the assets:

New Assets: Cost new of the asset, plus any cost for delivery and installation, less one (1) year of depreciation (age/life from the Oklahoma Business Personal Property Schedule) equals estimated market value. For any personal property account included in the sample of new assets that substantially follows these valuation procedures for the items associated with that account, then the county would receive one (1) pt. for that account.

Older Assets: Original cost new of the asset, multiplied by the trending factor to adjust the original cost to RCN, less depreciation (age/life from the Oklahoma Business Personal Property Schedule) equals estimated market value. For any personal property account included in the sample of older assets that substantially follows these valuation procedures for the items associated with that account, then the county would receive one (1) pt. for that account.

Audit Items for Each Personal Property Sample:

A. Correct rendition form with current asset listing?
B. Original Cost Listed on older assets, or Cost New for new assets?
C. Trending, for older assets (original cost adjusted to RCN) by age of asset?
D. Use of approved Oklahoma personal property depreciation schedule for the audit sample asset?
E. Current Market Value for audit sample asset using procedures in A-D above?

If a county substantially complied with audit items A-E above on 9 or 10 of the sample business personal property accounts, then they received 10 points for that portion of the question. If the county substantially complied with 7 or 8 of the sample business accounts, they received 5 pts. And if a county substantially complied with 6 or less business accounts, then they received 0 pts. for the business personal property portion of the question.

For the agricultural personal property accounts, if a county substantially complied with audit items A-E above on 4 or 5 of the agricultural personal property samples, then they received 5 pts. If the county substantially complied with 3 or less agricultural accounts, then they received 0 pts.

7. **10 pts. The county's appraisal procedures are properly maintaining capped values within the five percent (5%) increase allowed unless the property is improved or transferred, and are not increasing the taxable value subject to the Constitutional Senior Valuation Limitation *(Constitution Article 10 Section 8C).*** A sample of at least ten (10) residential and at least five (5) commercial unsold properties which were subject to the Constitutional cap for 2011 were analyzed. The 2010 and 2011 values on each record were analyzed to see that the 2011 value did not increase more than 5% over the 2010 value for each sample.

A sample of at least five (5) "Freeze" applications in county were obtained and analyzed. The 2010 and 2011 values on these properties which should be "frozen" pursuant to the Constitution for 2011 were audited to see whether 2011 value was the same or less than the 2010 value, unless improvements had been added. If improvements were added to a "frozen" property, these properties were audited to see whether the market value of the improvements was added to the 2010 value as required by the Constitution and statutes.

If a county complied with the Constitutional provisions in this area, 10 pts. were awarded. If deficiencies were found, the county received 0 pts.

8. **10 pts. Uncapped property is valued at its actual fair cash value, based upon its highest and best use for which used *(Constitution Article 10, Section 8B; O.S. Title 68 § 2819).*** Statistics generated from the 2011 Equalization Study were utilized to answer this question. A county received 10 pts. if the Residential, Commercial, and Agricultural median audited assessment percentages and COD's all fell within SBOE guidelines. The county received 5 pts. if the median audited assessment percentages for Residential, Commercial and Agricultural property classes were within statutory and SBOE guidelines, but the COD's on one or more class exceeded the statutory limit of 20. The county received 0 pts. if ***ANY*** of the median audited assessment percentages fell outside statutory and SBOE guidelines.

9. **10 pts. The County is exclusively using the current Oklahoma Tax Commission approved forms *(O.S. Title 68 § 2835).*** All county ad valorem forms were audited to determine whether the most current and updated OTC approved forms were in use. ***ALL*** forms were required to comply for a county to receive credit on this question. If a county complied with use of all approved forms, 10 pts. were awarded. If improper or outdated forms were found, the county received 0 pts.

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: November 21, 2012 Number: 12-29
Subject: Intangible Personal Property Conference

Dear County Assessor:

The approval of State Question No. 766 (copy enclosed) will exempt intangible personal property from ad valorem taxation, beginning January 1, 2013.

The Ad Valorem Division of the Oklahoma Tax Commission will host a conference on exempt intangible personal property, December 6, 2012, in Room I of the Business Conference Center on Metro Technology's campus located at 1900 Springlake Dr., in Oklahoma City. (See attached map) We will begin the conference at 9:30 a.m. on Thursday.

This conference will provide a forum for the presentation of opinions and concerns by industry group, individual company, and by tax administrator regarding the intangible issue and its implementation.

If you would like to make a presentation, we request that you forward copies of all materials being presented at least seven (7) days in advance (before November 29) of the conference. If your presentation requires audio-visual "setup", please inform us so that it may be in place.

If you have any comments, questions, or wish to schedule your presentation, please call Milton Hall at (405) 319-8200.

Sincerely,

Oklahoma Tax Commission

Jeff Spelman

Jeff Spelman, CAE
Director, Ad Valorem Division

Enclosures (2)

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JEFF SPELMAN, CAE, DIRECTOR • TELEPHONE (405) 319-8200 • FACSIMILE (405) 521-0166

State Question No.: 766 Legislative Referendum No. 363

RESOLUTION OR BILL NUMBER: SJR 52

CITATION: Amends Section 6A of Article 10

SUBJECT: Exempts all intangible personal property from ad valorem taxation

ELECTION DATE:
Next General Election, November 6, 2012
OKLA. CONST. Art. 24, §1

BALLOT TITLE:

This measure amends Section 6A of Article 10 of the Oklahoma Constitution. At present that section exempts some intangible personal property from ad valorem property taxation. This measure would exempt all intangible personal property from ad valorem property taxation.

An ad valorem property tax is a tax imposed upon the value of property.

Intangible Personal Property is property whose value is not derived from its physical attributes, but rather from what it represents or evidences.

Intangible Personal Property which is still currently taxed but would not be taxed if the measure is adopted, includes items such as:

o patents, inventions, formulas, designs, and trade secrets;
o licenses, franchise, and contracts;
o land leases, mineral interests, and insurance policies;
o custom computer software; and
o trademarks, trade names and brand names.

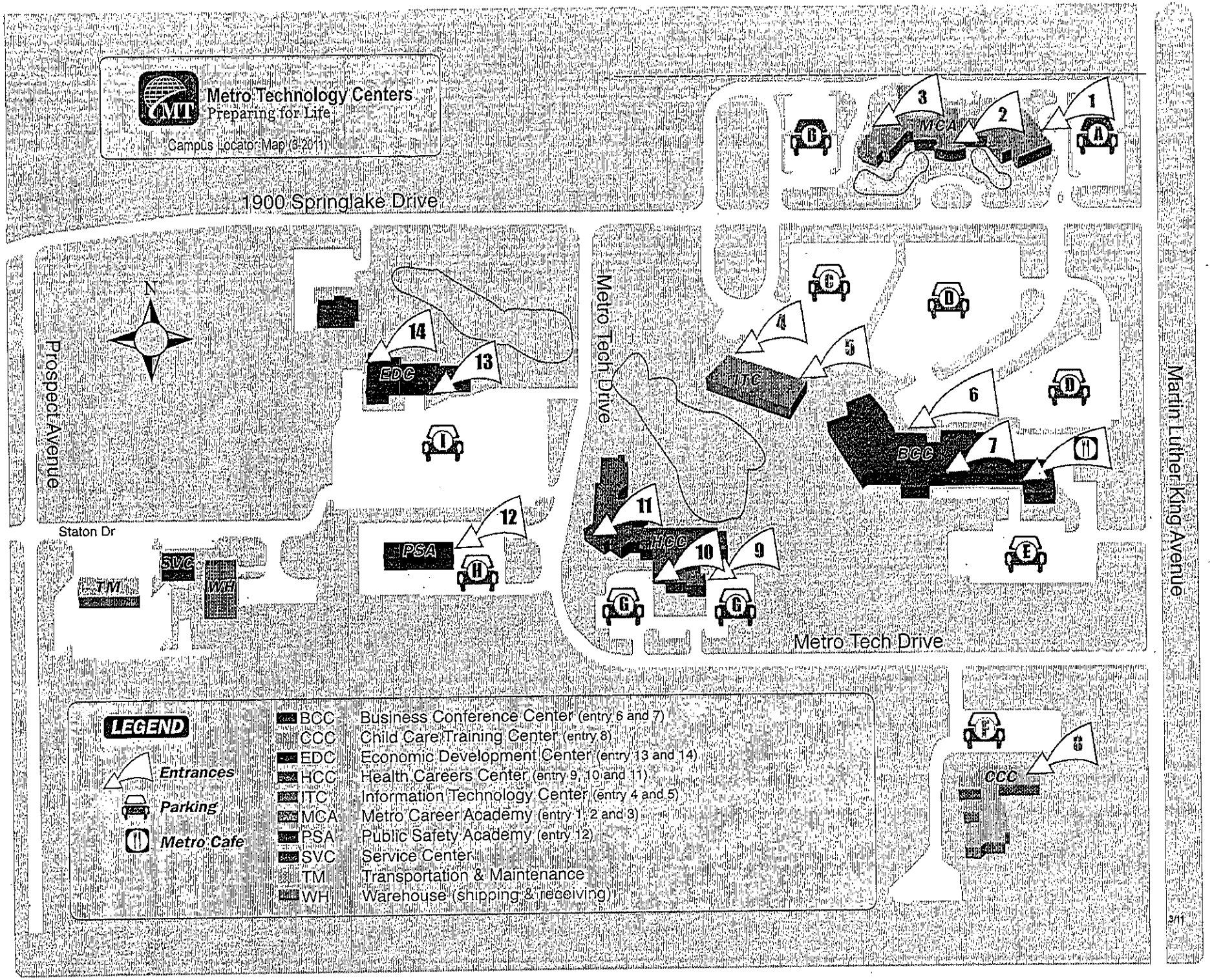
If adopted, the measure would apply to property taxation starting with the tax year that begins on January 1, 2013.

SHALL THE PROPOSAL BE APPROVED?

FOR THE PROPOSAL Yes: _____

AGAINST THE PROPOSAL No: _____

STATUS: To be referred to the people for their approval or rejection at the next regular general election pursuant to OKLA. CONST. Art. 24, § 1.


Metro Technology Centers
Preparing for Life
Campus Locator Map (3-2011)
1900 Springlake Drive
Prospect Avenue
Staton Dr
Metro Tech Drive
Metro Tech Drive
Martin Luther King Avenue
N
MCA
EDC
ITC
BCC
HCC
PSA
SVC
TM
WH
CCC
LEGEND
Entrances
Parking
Metro Cafe
BCC Business Conference Center (entry 6 and 7)
CCC Child Care Training Center (entry 8)
EDC Economic Development Center (entry 13 and 14)
HCC Health Careers Center (entry 9, 10 and 11)
ITC Information Technology Center (entry 4 and 5)
MCA Metro Career Academy (entry 1, 2 and 3)
PSA Public Safety Academy (entry 12)
SVC Service Center
TM Transportation & Maintenance
WH Warehouse (shipping & receiving)
3/11

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **December 3, 2012** **BULLETIN 12-30**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES**

Dear County Treasurer:

Enclosed is the final reimbursement amount to the county for exempt manufacturing facilities in your county.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, Director, CAE
Ad Valorem Division

JS:ph

Enclosure

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **December 3, 2012** **BULLETIN 12-30-A**

SUBJECT: **PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES-EFT**

Dear County Treasurer:

The final reimbursement amount to the county for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on November 26, 2012.

This payment to the county shall be apportioned to the remaining taxing jurisdictions eligible for reimbursement on a proportional basis. Additional reimbursements will be made to the county monthly until all reimbursements are paid in full.

If you have any questions concerning the amount for each taxing jurisdiction, please call Patty Heath at the Oklahoma Tax Commission (405) 319-8200. If you have questions concerning the apportionment procedure or the use of SA&I Form 220 (R2002), please call the State Auditor's Office (405) 521-3495.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman

Jeff Spelman, Director, CAE
Ad Valorem Division

JS:ph

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

Date: December 7, 2012 Number: 12-31

Subject: 2012 Progress Report - Review and Edit

Dear County Assessor:

Enclosed is a copy of the data sheets reflecting information that will be published in the 2012 Progress Report to the Legislature and State Board of Equalization.

This information is provided to you for your review and edit. **If your county budgets had not been approved when your questionnaire was submitted to us, please be sure to provide our office with this information.** Please review our information to ensure it is up-to-date. Feel free to make any changes necessary. You may mail, fax, or email your corrections to Teresa Strawther or Teresa Wood. Our fax number is (405) 521-0166 and the email address is tstrawther@tax.ok.gov or twood@tax.ok.gov.

For the counties who have new assessors starting in January, we will be reporting the name of the new assessor. This is due to the fact that the Progress Report will not be distributed until 2013 and we want to have the information as current as possible.

Please return any changes to our office by December 21, 2012. If no changes are received, the information will be printed as shown on the enclosed pages.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE
Director, Ad Valorem Division

JS: tw

Enclosures

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **December 18, 2012** **BULLETIN 12-32**

SUBJECT: **MOVING MANUFACTURED HOMES ON SPECIAL WAIVER**

Dear County Assesser:

In the 2012 legislative session, SB-1678 was passed providing for the issue of a special waiver permit for certain manufactured homes between January 2 and 6th beginning in 2013.

Manufactured homes that are used for commercial purposes may be moved the first five days beginning January second of each year without a Form 936 or a tax decal. All registration fees, excise or ad valorem taxes due on the manufactured home are required to be paid within thirty days after the issuance of the special waiver, similar to the current repossession move affidavit procedure.

A county assessor may issue any business entity not more than ten waivers in a single calendar year. There is a new OTC Form 932 that has been developed for this purpose.

Only manufactured homes used for "commercial purposes", which means a manufactured home owned by a business entity for the primary purpose of providing temporary housing for its employees or contractors of the business entity, may be moved using this procedure.

Statutory Reference: 68 O. S. 2012, Section 2813 (E)(2)

If you have any questions, please contact me at (405) 319-8200

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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