

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

2013



OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

DATE: January 7, 2013

Number: 13-01

SUBJECT: PROGRAMMING FOR SQ 758

DEAR COUNTY ASSESSOR:

After approval by voters of the Constitutional amendment to Article 10, Section 8.B. regarding the 3% cap on certain property, we recently sent a clarification letter to the State CAMA/AA software vendors and programmers for their use in implementing the necessary programming logic to account for this change.

You will find a copy of that document attached for your reference. Your software vendors are also being provided with the implementation document so that any programming work under way or already completed may be reviewed to ensure proper compliance with the new Constitutional provision.

If you have any further questions after reading the attached document, please give us a call at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

Attachment

CC: Colorado Customware
Landmark GSI
Sooner Appraisal
Tom Martens

Compliance with SQ-758

Beginning January 1, 2013

Reducing the Current Five Percent Cap on Homesteads and Agricultural Land to Three Percent

Beginning January 1, 2013 locally assessed real property qualified for homestead exemption and/or property classified as agricultural land shall be limited to any increase in fair cash value to three percent (3%) in any one year.

Section 8.B. of Article 10, Oklahoma Constitution has been amended to include homestead property and agricultural land. The requirements if a property is transferred, changed or conveyed to another person or when improvements have been made to the property have not changed. For those properties the value will be as set forth in Section 8.B. of Article 10 of the Constitution.

The 3% cap applies to all urban and rural homestead property and property classified as agricultural. The classification of the property by the assessor is the key to the determination.

Property classified as agricultural land and the improvements which are qualified for rural homestead exemption are subject to the 3% cap, which will also include all land in excess of the 160 homestead acres. But, if there are improvements to agricultural property which do not qualify for the rural homestead exemption (for instance: a residence which is not the principal residence of the land owner and/or improvements) the agricultural land would be subject to the 3% cap, but the residence and associated improvements would remain under the 5% cap.

Split use property, addressed in 68 O.S. Sec. 2896, may create some programming issues. Urban residential/commercial split use property would require application of the 3% cap to the qualified homestead portion and 5% to the remaining non-homestead portion. Other split use scenarios will have to be addressed on a case-by-case basis.

The most important consideration is being compliant with the constitutional directive and consistency among the counties in complying with the constitutional directive. Programming must be consistent. We believe the above scenarios address the majority of the situations you may encounter. It is important that our field staff understand how the application of the five to three percent change will be addressed within your software.

If we need to discuss other situations or issues, please let us know; we can discuss those issues at the January 4-C meeting or earlier, if and as needed.

Thanks for your help and cooperation on this change in the law.



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

Date: January 8, 2013

Bulletin Number 13-02

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 2011 and after) Be aware on Form 1040 and 1040A after Line 6, the line numbers may be different depending on the tax year.

Combine income amounts from the following lines of a 2011 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

- Schedule C-EZ: Line 1d Gross receipts
- Schedule D: Part I, Lines 1, 2 and 3 Column H Short Term Gains (do not include losses)
Part II, Lines 8, 9 and 10 Column H Long Term Gains (do not include losses)
- Form 8949: This form goes with the Schedule D, beginning with tax year 2011. Each asset will be listed separately, total only the gains (do not include losses).
- Schedule E: Part I, Line 4 for every property listed in Part I (may have multiple pages of Schedule E)
Part II, III & IV – The taxpayer's allocable share of the gross income of the Partnership, S-Corporation, Estate, Trust or REMIC. (This cannot be found on the Schedule E, may be on a K-1.)
- Schedule F: Line 9 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



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

Date: January 8, 2013

Number 13-03

Subject: Intangible Personal Property

Dear County Assessor:

Beginning January 1, 2013, the Oklahoma Constitution, Section 6A of Article 10, exempts any intangible personal property from ad valorem tax. The taxpayer must identify any intangible personal property which the taxpayer claims has been valued and assessed. If the intangible personal property has not been valued and assessed by the county assessor, there is not a valid claim for exemption. Documentation must be submitted with the OTC Form 900XM form establishing the existence, value and prior assessment of any intangible personal property claimed to be exempt.

... Section 6A of Article 10 of the Oklahoma Constitution exempts all intangible personal property from ad valorem property taxation. The Oklahoma Constitution does not define "intangible personal property". The ballot title to State Question 766, which submitted for approval by the people a constitutional amendment providing for exemption of all intangible personal property from ad valorem property taxation, listed, without limitation, the following examples:

- Patents, inventions, formulas, designs, and trade secrets;
- Licenses, franchise, and contracts;
- Land leases, mineral interests, and insurance policies;
- Custom computer software; and
- Trademarks, trade names and brand names.

The Oklahoma Tax Commission will require the disclosure of any intangible personal property on the Five Year Exempt Manufacturing Application to determine value of assets submitted by company for reimbursement purposes. Since State Question 766 exempts intangible personal property, the qualifying investment cost may differ from the amount eligible to reimburse the local taxing jurisdictions.

Bulletin No. 13-03
January 8, 2013
Page 2

The Oklahoma Tax Commission has published a new application for 2013 with applicable area to submit intangible personal property and values. **Do not submit previous Five Year Exempt Manufacturing application forms.** The new application form will be available on the Tax Commission website (www.tax.ok.gov). All applications for current and previous year's personal property assets must be submitted on the new Oklahoma Tax Commission form 900XM for 2013 and filed with the County assessor by March 15, 2013.

If you have any questions, please call (405)319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION



T. Douglas Brydon, III
Revenue Unit Manager
Personal Property Section

DB:jb

Enclosure



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: January 17, 2013

Number 13-04

SUBJECT: 2013 County Information Directory

DEAR COUNTY ASSESSOR:

We are in the final edit stage of the 2013 Ad Valorem Division County Information Directory. This publication is not only used by county offices, but we get many requests from tax representatives and legislative staff.

Please take a moment to verify the information on the enclosed sheet. If an e-mail or website address has been included, please verify the address. If the address is a personal address and should **not** be included in the directory, please indicate with strike through. Also include any holidays that your office will be closed. Review for staff changes as well as the names of the treasurer and clerk for your county.

Return or fax the sheet with corrections to Mandy Wilkerson by February 1, 2013. Final copy of the directory will be submitted for printing the following week.

Thanks again for your time and patience.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:mw

Enclosure



OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

DATE: February 8, 2013 NUMBER: 13-05
SUBJECT: County Information Directory

Dear County Assessor:

Enclosed is the 2013 Ad Valorem Division County Information Directory.

Hopefully the information contained in the directory will be of benefit to you.

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in cursive script that reads "Jeff Spelman".

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:mw



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: February 8, 2013

NUMBER: 13-06

SUBJECT: State Question 766; Intangible Personal Property

TO: COUNTY ASSESSORS

State Question 766 amending Article X, Section 6a of the Oklahoma Constitution was adopted by Oklahoma voters at the General Election on November 6, 2012.

The language of the State Question 766 is broad with no specific definitions other than the new language which exempts all "intangible personal property." The ballot title approved by Attorney General Scott Pruitt provided examples of intangible personal property, but valid exemptions are not limited to the following list:

- Patents, inventions, formulas, designs and trade secrets;
- Licenses, franchise, and contracts;
- Land leases, mineral interests, and insurance policies;
- Customer computer software; and
- Trademarks, trade names, and brand names.

As we discussed at the County Officers and Deputies and the County Assessors Association meetings, it is important county assessors stress the following basic principles of valuation:

- Burden of proof is on the taxpayer to identify any intangible personal property. If it has not been valued by the county assessor, there would be no exemption.
- The present OTC authorized forms indicate no intangible personal property should be included on the form and documentation must be provided for any exemption claimed. This should include proper documentation on a case-by-case basis.
- Similar documentation should be required of locally assessed intangible personal assessed property as required for centrally assessed property.



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

SUBJECT: 2013 Ag Capitalization Rate
DATE: March 12, 2013

NUMBER: 13-07

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 2012 data, and the resulting determination is reflective of prevailing economic conditions.

The 2013 ag capitalization rate is 5.65%.

Remember, this is NOT a fractional assessment percentage.

Sincerely,

A handwritten signature in cursive script that reads "Jeff Spelman".

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

**2013 CAPITALIZATION RATE
AGRICULTURAL LAND**
(based on 2012 data)

Prepared by the
Oklahoma Tax Commission
Ad Valorem Division

Five-year average interest rate for FIRST MORTGAGES.....	5.35%
Average interest rate for SECOND MORTGAGE.....	5.96%
Average interest rate for CERTIFICATES OF DEPOSIT82%
(equity capital)	

THE CALCULATION PROCESS

65% of 5-yr. average first mortgage interest rate of 5.35%	=	3.47
17.5% of second mortgage interest rate of 5.96%	=	1.04
17.5% of cert. of deposit rate (equity) of .82%	=	.14
1% applied effective tax rate 1.00	=	<u>1.00</u>

2013 CAPITALIZATION RATE = 5.65%

**OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION**

AGRICULTURAL CAPITALIZATION RATE HISTORY

YEAR	CAPITALIZATION RATE
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%
2013	5.65%

The Ad Valorem Division provides a Business Personal Property Valuation Schedule which is published annually and posted on the web site in January.

- This document contains cost schedules for inventories, office equipment, farm and construction "Green" guide information, petroleum related material, farm tractor and equipment schedules, and livestock. This information is based on cost approach data and does not include intangible personal property items.

Exemptions approved by county assessors should be consistent with those for centrally assessed property. Please check with the Ad Valorem Division, Public Service Section or have your District Attorney confer with the Oklahoma Tax Commission Legal Counsel regarding any pending request.

If you have any general questions, please free feel to contact the Ad Valorem Division. Kenny Chuculate will be coordinating division's responses.

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in cursive script that reads "Jeff Spelman".

Jeff Spelman, CAE, Director
Ad Valorem Tax Division



OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

SUBJECT: Business Personal Property Questionnaire
DATE: March 20, 2013

NUMBER: 13-08

Dear County Assessor:

I was very excited last month to accept the position as the Personal Property Manager with the Oklahoma Tax Commission. I feel it is important to continue to update the work on the Personal Property Schedule and Guide so that it may be a viable resource for your office. I ask that you give the questionnaire to the individual that processes most of the personal property renditions in your office as well as yourself. Your feedback is essential to the success of this process.

Thank you in advance for your time in completing this survey. If you have any further ideas that may need to be conveyed, please let me know via phone, 405-319-8200, or email, dbrydon@tax.ok.gov.

Sincerely,

A handwritten signature in cursive script that reads "Doug Brydon".

Doug Brydon
Manager Personal Property Section
Ad Valorem Division

Enclosure

Oklahoma Tax Commission
Business Personal Property Questionnaire

Objective: Provide an efficient and user friendly Business Personal Property Schedule and Guide to the Assessor's office.

Job Title _____

Length of Service at Assessor's Office _____

Business Personal Property Experience _____

Personal Property Schedule

Do you use the Business Personal Property Schedule? _____

Was the information easily obtained? _____

Were you able to easily locate the Personal Property that you were searching for? _____

Is there anything you would like to see added to the schedule to make it more useful for you?

Do you feel that the schedule is user-friendly? _____

If not, what changes would you make? _____

List one section you do not use. _____

Are you using the economic life years table? _____

Guide

Do you use the Business Personal Property Guide? _____

Do you use the guide for desk audits? _____

Is there anything you would like to see added to the guide to make it more useful for you?

Do you feel that the guide is user friendly? _____

If not, what changes would you make? _____

List one section you do not use? _____



OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

Date: March 26, 2013
Subject: 2013 Assessors' District Meetings

Bulletin 13-09

Dear County Assessor:

Enclosed is the 2013 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,

A handwritten signature in cursive script that reads "Jeff Spelman".

Jeff Spelman, CAE
Director

Enclosure

2013 ASSESSORS' DISTRICT MEETINGS

May 3: N.W. District Meeting (Teresa Morris, Roger Mills County)

Location: First United Methodist Church, Cheyenne

Registration fee: \$35.00

Registration time: 8:00 a.m. Meeting time: 9:30 a.m.

May 10: S. W. District Meeting (Buddy Jones, Kiowa County)

Location: Western Technology Center, 1000 S. Bailey St., Hobart

Registration fee: \$35.000 Guest: \$20.00

Registration time: 8:30 a.m. Meeting time: 9:30 a.m.

May 17: S. E. District Meeting (Kim Cain, Carter County)

Location: Dornick Hills Country Club

519 Country Club Road, Ardmore

Registration fee: \$35.00

Registration time: 8:00 a.m. Meeting time: 9:30 a.m.

May 24: N.E. District Meeting (Todd Mathes, Washington County)

Location: Prairie Song (Old West Town)

402621 W. 1600 Road, Dewey

Registration fee: \$40.00

Registration time: 8:30 a.m. Meeting time: 9:30 a.m.



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: April 4, 2013

NUMBER: 13-10

SUBJECT: Urgent Legislative Information Request

DEAR COUNTY ASSESSOR:

The Tax Commission has been requested by the Oklahoma Legislature to provide information concerning commercial disposal facilities for petroleum waste products.

Commercial Disposal Well is defined in Administrative Rule: 165:10-1-2 as "A well where the owner receives and disposes of produced water or any deleterious substance from multiple well owner/operators and receives compensation for these services and where the owner's primary business objective is to provide these services."

Attached is a listing of the commercial disposal wells located in your county according to the Oklahoma Corporation Commission. Please verify the disposal sites listed and provide the requested data in the Blue Cells that correspond to the company names.

Please submit your information by April 12, 2013. You may save the file and send it back as an attachment to Teresa Strawther at tstrawther@tax.ok.gov.

We realize this is a very busy time of year but the Oklahoma Legislature has formally requested this information. Please make every effort to respond by the requested date.

If you have any questions, please let me know.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Attachment

OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: April 10, 2013 Number 13-11
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 2012 **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 2012 Homestead Exemption Report. **If any figures differ from those reported on the 2012 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.**

Special assessments include the following: city sinking, fire protection district general, fire protection district sinking, judgment, fairboard, EMS general, EMS sinking, and EMS audit. If EMS is a countywide levy, then it isn't considered a special assessment.

The claim for refund should be based on 2012-2013 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, 2013.** Please submit all three completed copies of both forms.

If additional forms are needed, they can be found on the OTC website under the "assessor only" section.

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



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: MAY 13, 2013

BULLETIN 13-12

SUBJECT: PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

You will be receiving the first payment for exempt manufacturing facilities in your county in the next few days. 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



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: MAY 13, 2013

BULLETIN 13-12-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 10, 2013.

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



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: May 14, 2013 **Number:** 13-13
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 12th.**

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

**OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION****BULLETIN**

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: tw

Enclosure



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: JUNE 3, 2013

BULLETIN 13-14

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. There will be a third payment in late June which should fully fund common education.

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



BULLETIN

DATE: JUNE 3, 2013

BULLETIN 13-14-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 May 29, 2013.

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. There will be a third payment in late June which should fully fund common education.

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



BULLETIN

DATE: June 10, 2013

NUMBER: 13-15

SUBJECT: Sixty-ninth Annual Educational Conference

Dear County Assessor:

The Sixty-ninth Educational Conference for Oklahoma Assessing Officers will be held August 6 – 9, 2013, at the Marriott Southern Hills in Tulsa, Oklahoma. Registration will begin at 11:00 a.m. on Tuesday, August 6. 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 Liz Haller 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 22**.

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

Rooming lists must include names of each person staying in each 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 Liz Haller.**

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 your purchase order along with your rooming list showing names of people assigned to each room. **If you do not receive confirmation numbers via email within 48 hours of sending your rooming list, contact Liz Haller directly to confirm she received your information.** Book only the nights needed. Early departures adversely impact 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.

(OVER)



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

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.

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 22**.* 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 \$75.00 per person. One-day registration is \$35.00 for Wednesday or Thursday; one-half day on Friday is \$18.00.

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

NOTE

- **BRING A SWEATER OR JACKET.** THE CLASSROOMS ARE OFTEN COLD.
- Bring calculators for appraisal classes.
- Consult CCAP regarding use of county laptops for computer support classes.

This will be the fifteenth year we will take a group photograph of all assessors. Please meet at the hotel's central staircase after the Opening Session concludes on Tuesday, August 6. The photographer will take photo orders at that time.

If you have 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, CAE, Director
Ad Valorem Division

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



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: June 14, 2013
SUBJECT: 2013 LEGISLATIVE CHANGES

NUMBER: 13-16

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 2013 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 2013 and Oklahoma Statutes 2013 Supplement. Publications should be available in your county law library in fall 2013. 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, CAE, Director
Ad Valorem Division

JS: ch
Enclosure

Summary of 2013 Ad Valorem Tax Legislation

HB 1265 – *Effective November 1, 2013*

Section 1

Amends 68 O.S. §2817 by striking the limitation period between January 1 and adjournment of the County Board of Equalization regarding property devalued by natural disasters providing that the county assessor reassess the subject property taking into account the damage caused by the natural disaster and present the reassessment to the board of tax roll corrections for its consideration.

Section 2

Amends 68 O.S. §2863 by changing protest references to appeals regarding matters pending consideration before County Boards of Equalization.

Section 3

Amends 68 O.S. §2871 by providing correction to tax rolls upon hearing of the board of tax roll corrections for improvements to real estate or other property assessed which have been destroyed by wildfires.

Section 4

Amends 68 O.S. §2874 relating to errors in the name of persons assessed for ad valorem tax, to provide that the county treasurer may make corrections to the tax roll upon affidavit verifying the name of the true owner as of October 1st instead of January 1st of the tax year involved.

SB 166 – *Effective November 1, 2013*

Section 1

Amends 68 O.S. §1001 which pertains to equipment, material or property that shall be exempt from the payment of ad valorem tax by reason of the payment of gross production tax. The exemption shall include the wellbore and non-recoverable down-hole material, including casing, actually used in the disposal of waste materials produced with such oil or gas.

Section 2

Amends 68 O.S. §1001.1 which pertains to the adoption of rules and regulations that establish guidelines for the determination of property that is exempt from ad valorem tax pursuant to the “in-lieu” gross production tax provision that exempts specific equipment. It includes all materials and equipment of disposal systems and the lines transporting the waste materials, serving one or more wells, which are not for commercial purposes. Provided, the exemption shall include the wellbore and non-recoverable down-hole material, including casing, actually used in the commercial disposal of waste materials produced with such oil or gas.

Section 3

Amends 68 O.S. §2817 by stating that the value of taxable personal property used in commercial disposal systems of waste materials from the production of oil and gas shall not include any contract rights or leases for the use of such systems nor any value associated with the wellbore or non-recoverable down-hole material, including casing.

SB 292 – Effective November 1, 2013

Amends 68 O.S. §3129 requiring county treasurers to provide to the Oklahoma Health Care Authority (“OHCA”) a list of properties that will be sold at tax resales in their respective counties. Utilizing the information provided, OHCA must produce a list for each county of properties on which OHCA has liens and county treasurers must make the list of properties with OHCA liens available to potential buyers at the tax resales. Further, OHCA must file a release of the liens on properties that fit the definition of blighted properties¹ in the county records of the county where the property is located upon request of that county's treasurer. The filing of the lien release shall not extinguish the debt owed to OHCA which may be enforced through any legal means available to OHCA.

SB 330 – Effective May 29, 2013

Section 6

Amends 68 O.S. §2888 by deeming persons actually owning and residing in a residence on the date of the tornado to be the record owner of the residence for purposes of extending eligibility for homestead exemption.² A deed or other evidence of ownership must be of record in the county clerk's office on or before the date of the tornado.

Section 7

Amends 68 O.S. §2892 by extending until June 1, 2014 the homestead exemption eligibility and filing period for any person authorized to claim the income tax credit in 68 O.S. §2357.29 with respect to the 2013 tornado or for any owner of real property whose primary residence was damaged or destroyed by the tornado and who purchased or built a new primary residence at a location in this state different from the one where the damaged or destroyed residence was located.

¹ As defined by 11 O.S. §38-101 of the Oklahoma Statutes.

² This provision only applies to any person eligible to claim the income tax credit pursuant to 68 O.S. §2357.29 with respect to the tornado or to any person whose primary residence was damaged or destroyed in the tornado and who purchased or built a new primary residence at a location in the state different from the one of the damaged or destroyed residence.



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: JUNE 18, 2013

BULLETIN 13-17

SUBJECT: PAYMENT TO SCHOOL DISTRICTS FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

Enclosed is the third and a final payment for exempt manufacturing facilities in your county. The final payments are to reimburse common schools first and until paid in full. It is important that these payments be apportioned to the school districts as soon as possible.

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



BULLETIN

DATE: JUNE 18, 2013

BULLETIN 13-17-A

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

Dear County Treasurer:

The third and a final payment for exempt manufacturing facilities in your county were sent by Electronic Fund Transfer (EFT) on June 11 and 14, 2013.

The final payments are to reimburse common schools first and until paid in full. It is important that these payments be apportioned to the school districts as soon as possible.

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



BULLETIN

Date: July 9, 2013

Number: 13-18

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 or Teresa Wood. 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, CAE
Director, Ad Valorem Division

JS: ts

Enclosures

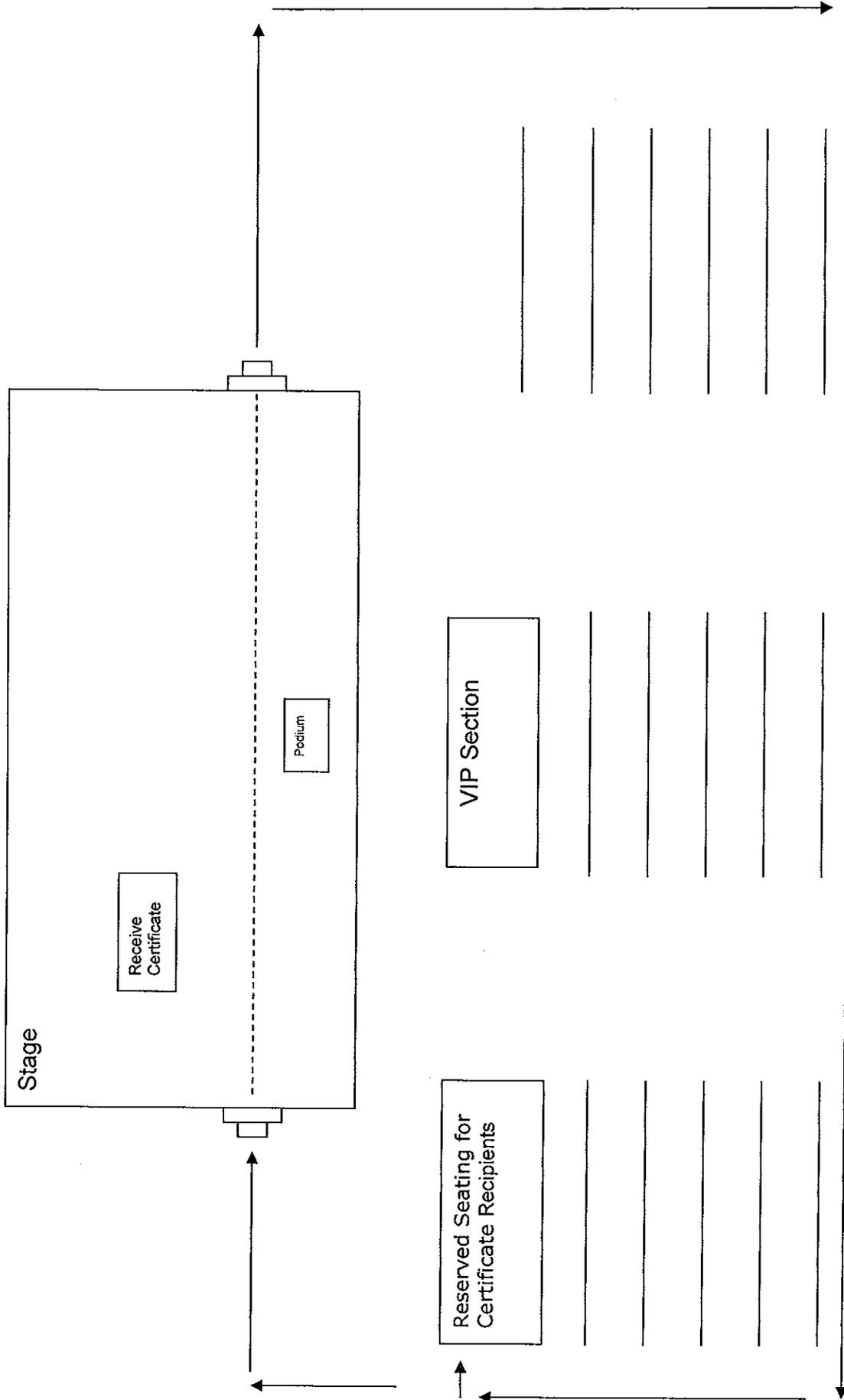
2013 Advanced Accreditation

First Name	Last Name	Title	County or Business	Adv Date
Jema	Goodson	Deputy Assessor	Atoka County Assessor's Office	6/27/2013
Debbie	Madden	Deputy Assessor	Beaver County Assessor's Office	6/14/2013
Becky	Mattson	Deputy Assessor	Beaver County Assessor's Office	6/14/2013
Loura	Lumpkin	2nd Deputy Assessor	Blaine County Assessor's Office	12/14/2012
LaDonna	Phillips	Data Entry	Caddo County Assessor's Office	12/14/2012
Brian	Fife	Data Analyst	Canadian County Assessor's Office	6/14/2013
Patricia	Garza	Deputy Assessor	Canadian County Assessor's Office	10/17/2012
Tami	Mohow	3rd Deputy Assessor	Canadian County Assessor's Office	11/30/2012
Mary	Rother	Deputy Assessor	Canadian County Assessor's Office	11/30/2012
Bryan	Shuck	Field Deputy	Canadian County Assessor's Office	6/14/2013
Carolyn	Davis	Data Processor Deputy	Carter County Assessor's Office	11/30/2012
Brenda	Pool	Deputy Assessor	Carter County Assessor's Office	1/25/2013
Jay	Wallace	Field Appraiser	Carter County Assessor's Office	1/25/2013
Sheryl	Warren	2nd Deputy Assessor	Carter County Assessor's Office	1/25/2013
Steve	Harwell	Assessment Analyst	Comanche County Assessor's Office	6/27/2013
David	McDonald	Field Appraiser	Comanche County Assessor's Office	12/14/2012
Kevin	Wahkinney	Deputy Assessor	Comanche County Assessor's Office	11/30/2012
Jeremy	Clifton	Deputy Assessor	Garfield County Assessor's Office	11/9/2012
Dante	Frederick	Appraiser	Garfield County Assessor's Office	4/19/2013
Kevin	Tuohy	Deputy Assessor	Garfield County Assessor's Office	6/14/2013
Gayla	Welty	Deputy Appraiser	Harper County Assessor's Office	12/14/2012
Anne	Altom	Deputy Assessor	Jackson County Assessor's Office	11/9/2012
Michaela	Wylie	Deputy Assessor	Johnston County Assessor's Office	11/9/2012
Melissa	Morgan	Deputy Assessor	Logan County Assessor's Office	11/9/2012
Jenny	Corkery	Deputy Assessor	Major County Assessor's Office	11/19/2012
Melinda	Marks	Deputy Assessor	Mayes County Assessor's Office	4/19/2013
Susan	Helling	Deputy Assessor	McClain County Assessor's Office	11/9/2012
Laquetta	McGaha	2nd Deputy Assessor	McClain County Assessor's Office	12/14/2012
Kisha	Carper	1st Deputy Assessor	McCurtain County Assessor's Office	6/14/2013
Bruce	Short	Deputy Assessor/Mapper	McCurtain County Assessor's Office	12/14/2012
Gwen	Ray	Deputy Assessor	McIntosh County Assessor's Office	6/27/2013
Arlinda	Upton	Deputy Assessor	McIntosh County Assessor's Office	6/27/2013
Paige	Schwandt	Deputy Assessor	Noble County Assessor's Office	6/27/2013
Theresa	Walker	Deputy Assessor	Noble County Assessor's Office	6/27/2013
Pamela	Parish	County Assessor	Okfuskee County Assessor's Office	6/27/2013
Nathan	Keys	Residential Field Appraiser	Oklahoma County Assessor's Office	12/14/2012
Debra	Lowe	Homestead Clerk	Oklahoma County Assessor's Office	11/6/2012
Marcus	Prince	Residential Field Appraiser	Oklahoma County Assessor's Office	12/14/2012
Betty	Slaughter	Information Clerk	Oklahoma County Assessor's Office	11/9/2012
Robert	Tigner	CP Systems Specialist	Oklahoma Tax Commission	9/28/2012
Teresa	Wood	Assessment & Equalization Analyst	Oklahoma Tax Commission	12/14/2012
Dallas	McCall	Deputy Assessor	Oklmulgee County Assessor's Office	6/14/2013
Haley	McCall	Deputy Assessor	Oklmulgee County Assessor's Office	11/30/2012
David	Purdy	2nd Deputy Assessor	Ottawa County Assessor's Office	6/27/2013
Rosemary	Angel	Appraiser	Payne County Assessor's Office	12/14/2012
Jason	Gomez	Field Appraiser	Payne County Assessor's Office	12/14/2012
Cody	Kennedy	Appraiser	Payne County Assessor's Office	12/14/2012
Sarah	Batterton	2nd Deputy Assessor	Roger Mills County Assessor's Office	12/14/2012
Hyatt	Cayton	Field Appraiser	Seminole County Assessor's Office	6/14/2013
Sheila	Manchester	Deputy Assessor	Sequoyah County Assessor's Office	6/27/2013
Penny	Bohlen	Appraiser	Tulsa County Assessor's Office	12/14/2012
Sara	Martin	Administrative Coordinator	Tulsa County Assessor's Office	6/27/2013
Misty	Schell	Communications Specialist	Tulsa County Assessor's Office	12/14/2012
Susan	Solomon	Appraiser	Tulsa County Assessor's Office	6/27/2013
Kayla	Steward	Clerk	Tulsa County Assessor's Office	12/14/2012
Brian	Valley	Deputy Assessor	Tulsa County Assessor's Office	6/27/2013
Claudeen	Kinney	Deputy Assessor	Wagoner County Assessor's Office	6/27/2013
Dana	Thomas	Deputy Assessor	Wagoner County Assessor's Office	6/27/2013
Matthew	Goeringer	Deputy Assessor	Washita County Assessor's Office	12/14/2012
Renetta	Benson	Deputy Assessor	Woods County Assessor's Office	12/14/2012
Natasha	Foster	Deputy Assessor	Woods County Assessor's Office	12/14/2012
Johnita	Cope	Deputy Assessor	Woodward County Assessor's Office	12/14/2012

2013 Initial Accreditation

First Name	Last Name	Title	County or Business	Init Date
Jema	Goodson	Deputy Assessor	Atoka County Assessor's Office	8/31/2012
Debbie	Madden	Deputy Assessor	Beaver County Assessor's Office	8/31/2012
Becky	Mattson	Deputy Assessor	Beaver County Assessor's Office	8/31/2012
Loura	Lumpkin	2nd Deputy Assessor	Blaine County Assessor's Office	8/31/2012
Daniel	Hanna	Data Collection	Bryan County Assessor's Office	2/22/2013
Taylor	Wright	Deputy Assessor	Caddo County Assessor's Office	8/31/2012
Brian	Fife	Data Analyst	Canadian County Assessor's Office	8/31/2012
Bryan	Shuck	Field Deputy	Canadian County Assessor's Office	8/31/2012
Carolyn	Davis	Data Processor Deputy	Carter County Assessor's Office	8/31/2012
Jamie	Lamb	Deputy Assessor	Carter County Assessor's Office	2/22/2013
Brenda	Pool	Deputy Assessor	Carter County Assessor's Office	1/25/2013
Karen	Tadych	Deputy Assessor	Carter County Assessor's Office	2/22/2013
Jay	Wallace	Field Appraiser	Carter County Assessor's Office	1/25/2013
Sheryl	Warren	2nd Deputy Assessor	Carter County Assessor's Office	1/25/2013
Elsa	Bocock	Assessor Visual Inspection Deputy	Cimarron County Assessor's Office	8/31/2012
Steve	Harwell	Assessment Analyst	Comanche County Assessor's Office	2/22/2013
Teela	Cole	1st Deputy Assessor	Dewey County Assessor's Office	8/31/2012
Jeremy	Clifton	Deputy Assessor	Garfield County Assessor's Office	8/31/2012
Dante	Frederick	Appraiser	Garfield County Assessor's Office	8/31/2012
Kevin	Tuohy	Deputy Assessor	Garfield County Assessor's Office	2/22/2013
Anita	Hull	1st Deputy Assessor	Grant County Assessor's Office	8/31/2012
Kendra	Seddon	1st Deputy Assessor	Harmon County Assessor's Office	8/31/2012
Gayla	Welty	Deputy Appraiser	Harper County Assessor's Office	8/31/2012
Judey	Cates	Deputy Field Assessor	Kingfisher County Assessor's Office	8/31/2012
Jessica	Guizar-Vazquez		LeFlore County Assessor's Office	2/22/2013
Michelle	Watkins	Deputy Assessor	LeFlore County Assessor's Office	2/22/2013
Susan	Gray	Visual Inspection Deputy	McClain County Assessor's Office	8/31/2012
Bruce	Short	Deputy Assessor/Mapper	McCurtain County Assessor's Office	8/31/2012
Gwen	Ray	Deputy Assessor	McIntosh County Assessor's Office	2/22/2013
Arlinda	Upton	Deputy Assessor	McIntosh County Assessor's Office	2/22/2013
Shauna	George	Deputy Assessor	Muskogee County Assessor's Office	2/22/2013
Paige	Schwandt	Deputy Assessor	Noble County Assessor's Office	2/22/2013
Theresa	Walker	Deputy Assessor	Noble County Assessor's Office	2/22/2013
Don	Brownfield	2nd Deputy Assessor	Okfuskee County Assessor's Office	8/31/2012
Pamela	Parish	County Assessor	Okfuskee County Assessor's Office	8/31/2012
Laura	Cesar	Information Clerk	Oklahoma County Assessor's Office	8/31/2012
Nathan	Keys	Residential Field Appraiser	Oklahoma County Assessor's Office	8/31/2012
Marcus	Prince	Residential Field Appraiser	Oklahoma County Assessor's Office	8/31/2012
Dallas	McCall	Deputy Assessor	Okmulgee County Assessor's Office	2/22/2013
Tina	Bresee	2nd Deputy Assessor	Ottawa County Assessor's Office	2/22/2013
Norma	Jackson	2nd Deputy	Ottawa County Assessor's Office	2/22/2013
David	Purdy	2nd Deputy Assessor	Ottawa County Assessor's Office	7/27/2012
Jason	Gomez	Field Appraiser	Payne County Assessor's Office	8/31/2012
Hyatt	Cayton	Field Appraiser	Seminole County Assessor's Office	8/31/2012
Sheila	Manchester	Deputy Assessor	Sequoyah County Assessor's Office	2/22/2013
Virginia	Baltazar	Deputy Assessor	Texas County Assessor's Office	8/21/2012
Tina	Holmes	Deputy Assessor	Texas County Assessor's Office	8/31/2012
Candice	Tate	Deputy Assessor	Texas County Assessor's Office	8/31/2012
Patricia	Wood	Appraiser	Total Assessment Solutions Corp	2/22/2013
Penny	Bohlen	Appraiser	Tulsa County Assessor's Office	8/31/2012
Sara	Martin	Administrative Coordinator	Tulsa County Assessor's Office	2/22/2013
Misty	Schell	Communications Specialist	Tulsa County Assessor's Office	8/31/2012
Susan	Solomon	Appraiser	Tulsa County Assessor's Office	2/22/2013
Kayla	Steward	Clerk	Tulsa County Assessor's Office	8/31/2012
Brian	Vallely	Deputy Assessor	Tulsa County Assessor's Office	2/22/2013
Nyeisha	Jones	Data Entry Clerk	Visual Lease Services, Inc.	2/22/2013
William	Stehn	GIS Manager	Visual Lease Services, Inc.	2/22/2013
Claudeen	Kinney	Deputy Assessor	Wagoner County Assessor's Office	8/31/2012
Chris	Standridge	Deputy Assessor	Washington County Assessor's Office	2/22/2013
Matthew	Goeringer	Deputy Assessor	Washita County Assessor's Office	8/31/2012
Monty	McCray	Appraiser	Woods County Assessor's Office	8/31/2012
Johnita	Cope	Deputy Assessor	Woodward County Assessor's Office	8/31/2012

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.**



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: July 18, 2013

BULLETIN 13-19

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

Enclosed is the fifth (5th) 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, CAE, Director
Ad Valorem Division

JS:jb

Enclosure



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: July 18, 2013

BULLETIN 13-19-A

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES-EFT

Dear County Treasurer:

The fifth (5th) reimbursement amount to the county for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on July 12, 2013.

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, CAE, Director
Ad Valorem Division

JS:jb

Enclosure



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: August 19, 2013

BULLETIN 13-20

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

The sixth (6th) and seventh (7th) reimbursements for exempt manufacturing facilities in your county were sent on August 8 and another on August 14, 2013.

These payments 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: August 19, 2013

BULLETIN 13-20-A

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

Dear County Treasurer:

The sixth (6th) and seventh (7th) reimbursements for exempt manufacturing facilities in your county were sent by Electronic Funds Transfer (EFT) on August 8 and another on August 14, 2013.

These payments 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

Bulletin 13-21

Equalization Study / Equalization Performance Audit Sales Sample Printout

Page 2

This will be the only opportunity to make corrections prior to the December, 2013 State Board of Equalization meeting. Every effort is being made to coordinate informational exchange and verification with your office concerning sampling data for the 2013 equalization study.

Additionally, please indicate the 2012 samples in the visual inspection area that went on your 2013 tax roll in the space provided on the printout.

Sincerely,

A handwritten signature in cursive script that reads "Jeff Spelman".

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 _____

ATTACHMENT 1:

Summary of Key Statistics Used in Compliance Determination:

Median:

A measure of assessment *level*. The value of the middle ratio in an uneven number of ratios arranged or arrayed in ascending order, or the arithmetic average of the two central ratios in an even number of ratios similarly arranged. The median ratio is not affected by the size of extreme ratios, as in the case of the arithmetic mean.

Coefficient of Dispersion (C.O.D.):

A measure of assessment *uniformity*. The average deviation of a group of numbers from the median ratio expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. This number represents the degree to which assessment are uniform in relation to the median level of assessment. Thus, the lower a C.O.D., the more uniform and consistent the assessments are in relation to the median assessment level, which is the desired result.

Price-Related Differential

(Utilized only as a scored component of the Performance Audit for residential property)
Appraisal statistic utilized to determine whether any assessment progressivity or regressivity exists. Calculated by taking the mean / weighted mean. A number greater than 100 indicates assessment regressivity. A number lower than 100 indicates assessment progressivity. A regressive situation (over 100) would be where higher-value properties are undervalued in relation to lower-value homes. A progressive situation (under 100) would be where higher value homes tend to be over-valued in relation to lower value homes.

Information Regarding Interpretation of County Ratio Statistics:

For full compliance on the Annual Equalization Study, the county's audited ratios must be between 11% and 13.5%, with no more than 1 1/2% deviation between residential, commercial, and agricultural classes of property. *Equalization Study ratios are calculated by taking 2013 assessed values and dividing by 2012 sales prices.*

Equalization Study statutory Coefficient of Dispersion (C.O.D.) requirements are that the C.O.D. is not to exceed 20% in any property class. C.O.D.'s are reported for each property class to the State Board of Equalization for review and potential action (See 68 O.S., § 2666(B)(6)).

Performance Audit CAMA fair cash value ratios are calculated by taking 2012 CAMA fair cash values and dividing by 2012 sales prices. Fair Cash Value ratio summary statistics included in this year's sales printout are an indication of overall county market valuation levels by property class. In situations where a 2012 CAMA fair cash value is not available, 0's will be reflected in the individual and/or overall ratio statistics on the sales printout. *Remember the Performance Audit requires that CAMA values were utilized in establishing the 2012 values for production of the assessment roll and tax roll.*

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

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.



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: September 13, 2013

BULLETIN 13-22

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

The eighth (8th) reimbursement for exempt manufacturing facilities in your county was sent on September 9, 2013.

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: September 13, 2013

BULLETIN 13-22-A

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

Dear County Treasurer:

The eighth (8th) reimbursement for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on September 9, 2013.

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 7, 2013 NUMBER: 13-23
SUBJECT: 2013 Annual Convention of the County Assessors Association

TO ALL COUNTY ASSESSORS:

The Oklahoma Tax Commission, in cooperation with Gail Hedgcoth, Osage County Assessor and President of the County Assessors Association of Oklahoma, is calling the 102nd Annual Convention of the County Assessors Association of Oklahoma.

The conference will begin at 1:00 p.m. on October 16, 2013 at the Wyndham Garden Hotel, located at 2101 S. Meridian Ave. in Oklahoma City. The room rates are \$79.00 per night per room, plus tax. Eight and a half (8.5) 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, CAE, Director
Ad Valorem Division

JS:ch



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: October 8, 2013
SUBJECT: AVG vs. CAMA

NUMBER: 13-24

TO ALL COUNTY ASSESSORS:

We are still experiencing problems with AVG quarantining CAMA. There are two ways to avoid this problem.

First Option: Setup AVG to run at a specified time during non-working hours. Example: set the scan to run on Wednesdays at 5:00 p.m., or whatever day or days you choose. Leave your PC running on the day that the scan is set to run, and press the ALT- CTRL- DELETE keys to lock the PC. The next day, you must provide your password to get back in the system.

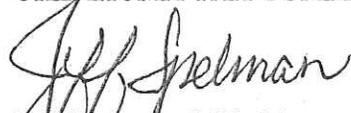
Second Option: Add the Aplusr7.bat and the Callstub.exe to the exception list.

1. Open your AVG program.
2. From the OPTIONS menu, select ADVANCED SETTINGS.
3. In the left pane, select EXCEPTIONS.
4. In the right pane, click ADD EXCEPTION.
5. In the drop-down menu, select exception type FILE.
6. Browse to the file that you want to exclude.
7. Choose whether the Identify Protection exception is valid for any LOCATION and ANY FILE CONTENT.
8. Select whether you want to apply the exception for other listed AVG components.
9. Click OK to save details of the exception.
10. Click OK again to save the settings.

If you have any questions, please contact Rob Tigner at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION


Jeff Spelman, CAE, Director
Ad Valorem Division

JS:ch



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

Date: October 21, 2013
Subject: Final Statistical Analysis of Sales

Number: 13-25

Dear County Assessor:

Enclosed is the final statistical analysis of samples used in your Equalization Study and 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 4, 2013.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

**INFORMAL PROTEST OF EQUALIZATION STUDY and
PERFORMANCE AUDIT SALES RATIO INFORMATION**

County Name _____

Reason for Informal Protest

_____ Equalization Study / Performance Audit

Explanation _____

Phone Number: (405) 319-8200

Fax Number: (405) 521-0166

Assessor

Date



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: October 18, 2013

BULLETIN 13-26

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

The ninth (9th) reimbursement for exempt manufacturing facilities in your county was sent on October 17, 2013.

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, CAE, Director
Ad Valorem Division

JS:jb

Enclosure



OKLAHOMA TAX COMMISSION AD VALOREM DIVISION



BULLETIN

DATE: October 18, 2013

BULLETIN 13-26-A

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

Dear County Treasurer:

The ninth (9th) reimbursement for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on October 17, 2013.

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, CAE, Director
Ad Valorem Division

JS:jb

Enclosure



OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

Date: October 22, 2013

Number: 13-27

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 third year (2013) 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 8, 2013, 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

A handwritten signature in cursive script that reads "Jeff Spelman".

Jeff Spelman, CAE

Director, Ad Valorem Division

Enclosure



**OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION**



BULLETIN

Date: November 15, 2013
Subject: Equalization Performance Audit Results

Number: 13-30

Dear County Assessor:

The Ad Valorem Division has completed the 2013 State Board of Equalization Performance Audit, and has submitted a final report to the SBOE Subcommittee.

A summary of the 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.

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

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in cursive script that reads "Jeff Spelman".

Jeff Spelman, CAE
Director, Ad Valorem Division

JS:jh

Enclosure

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 2012 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 2012 CAMA market values and 2012 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 2011 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, 2011 Progress Report to Legislature, and number of parcels inspected for 2011 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 2011 AND 2012 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 non-exempt parcel count was within 95% of the total non-exempt parcel count.

(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 2013 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 1, 2013, 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) 2012 business personal property accounts and at least five (5) 2012 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 were analyzed to verify compliance with this question.**

A sample of at least five (5) "Freeze" applications in county were obtained and analyzed. The 2011 and 2012 values on these properties which should be "frozen" pursuant to the Constitution for 2012 were audited to see whether 2012 value was the same or less than the 2011 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 2011 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 2012 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.



OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION



BULLETIN

DATE: November 13, 2013

BULLETIN 13-31

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

The tenth (10th) reimbursement for exempt manufacturing facilities in your county was sent on November 12, 2013.

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: November 13, 2013

BULLETIN 13-31-A

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

Dear County Treasurer:

The tenth (10th) reimbursement for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on November 12, 2013.

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: December 3, 2013

Bulletin #: 13-32

Subject: Certified Supplemental Valuations for Railroad, Air Carrier and Public Service Corporations

Dear County Assessor:

The State Board of Equalization met on December 2, 2013 and certified supplemental valuations for Railroad, Air Carrier and Public Service Corporations. At the expiration of the twenty (20) calendar day protest period, valuations will be sent to the counties. County packets will include the company names and contact information, assessed values and County Detail Sheets, (OTC Form 913-D) as available.

Provided below is a list of those companies certified in the supplemental. These companies may or may not be in your county. On receipt of the certified supplemental assessed values, assessors are to prepare tax roll corrections and mail revised tax bills. Please update your records to reflect the new jurisdictional status of the taxable property.

Please contact Vicki Duncan with comments or questions at 405-319-8200.

Industry	ID#	Company Name
TELECOMMUNICATIONS		
	T055	Cable One Inc.
	T213	Fidelity Cablevision, Inc.
	T255	Lakeview Cable, Inc.
	T388	Safetel, LLC
	T462	Cebridge Telcom OK, LLC
VIDEO SERVICES PROVIDER		
	V213	Fidelity Cablevision, Inc.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE
Director, Ad Valorem Division



**OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION**



BULLETIN

DATE: December 17, 2013

BULLETIN 13-34

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

The eleventh (11th) reimbursement for exempt manufacturing facilities in your county was sent on December 12, 2013.

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: December 17, 2013

BULLETIN 13-34

SUBJECT: PAYMENT TO COUNTY FOR EXEMPT MANUFACTURING FACILITIES

Dear County Treasurer:

The eleventh (11th) reimbursement for exempt manufacturing facilities in your county was sent on December 12, 2013.

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: December 17, 2013

BULLETIN 13-34-A

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

Dear County Treasurer:

The eleventh (11th) reimbursement for exempt manufacturing facilities in your county was sent by Electronic Funds Transfer (EFT) on December 9, 2013.

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