OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

2014

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

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: January 16, 2014 NUMBER 14-01

SUBJECT: Determination of Gross Household Income

DEAR COUNTY ASSESSORS:

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 2012 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 2012 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 1 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 (may have multiple Form 8949) beginning with tax year 2011. Each asset will be listed separately, total only the gains (do not include losses).
Schedule E:	Part I, Line 3 and/or 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 Real Estate Mortgage Investment Companies or REMICs. (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.

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: February 3, 2014 NUMBER 14-02

SUBJECT: ONG Press Release

Dear County Assessor,

Please see the attached PRESS RELEASE announcing the separation of ONEOK's natural gas distribution business into a new, publicly traded company called ONE Gas. As you know, prior to this announcement, Oklahoma Natural Gas operated as a division of ONEOK, Inc., but effective February 3, 2014, Oklahoma Natural Gas is now a division of ONE Gas, Inc.

Oklahoma Natural Gas, as a division of ONEOK, Inc., has filed for ad valorem tax purposes with the state, and has many fee properties that will be transferred to the new business entity Oklahoma Natural Gas, a division of ONE Gas, Inc. These book transfers will require a deed, and doc stamps will be dutifully paid.

Oklahoma Natural Gas, as a division of ONE Gas, Inc. will continue to be centrally valued as a public service company for Ad Valorem tax purposes by the Oklahoma Tax Commission.

Should you have any questions, please contact our office at (405) 319-8200.

Sincerely,

Oklahoma Tax Commission
Ad Valorem Division

Mike Isbell, Revenue Administrator
Public Service Section

MI:ch

Attachment

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

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

SUBJECT: 2014 Ag Capitalization Rate NUMBER: 14-03
DATE: February 28, 2014

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 2013 data, and the resulting determination is reflective of prevailing economic conditions.

The 2014 ag capitalization rate is 5.42%.

Remember, this is <u>NOT</u> a fractional assessment percentage.

Sincerely,

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: April 10, 2014 Bulletin 14- 04
Subject: 2014 Assessors' District Meetings

Dear County Assessor:

Enclosed is the 2014 schedule of county assessors' district meetings which shows dates, host counties, meeting times and locations.

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

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

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

We look forward to seeing everyone at the meetings.

Sincerely,

Jeff Spelman, CAE
Director

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

BULLETIN

DATE: **APRIL 29, 2014** **BULLETIN 14-05**

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

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

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **APRIL 29, 2014** **BULLETIN 14-05-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 April 29, 2014.

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **May 13, 2014** **Number: 14-06**
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 13th**.

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

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

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

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

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Tax Division

JS: tw

Enclosure

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **MAY 15, 2014** **BULLETIN 14-07**

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

Dear County Treasurer:

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **MAY 15, 2014** **BULLETIN 14-07-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 9, 2014.

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: June 10, 2014 **NUMBER: 14-08**
SUBJECT: Seventieth Annual Educational Conference

Dear County Assessor:

The Seventieth Educational Conference for Oklahoma Assessing Officers will be held August 5-8, 2014, at the Marriott Southern Hills in Tulsa, Oklahoma. Registration will begin at 11:00 a.m. on Tuesday, August 5. 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 Ashley Barth at 918-523-3523 who is handling our room block. The room rate is $83.00 single/double/triple/quad. 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 21.**

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 Ashley Barth.**

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 Ashley Barth directly at 918-523-3559 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)

CHECK IN TIME IS 4:00 P.M. The hotel must have time to clean and prepare the rooms as other guests depart. Rooms are assigned as they become available.

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 21.*** 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.
- Consult CCAP regarding use of county laptops for computer support classes.

This will be the sixteenth 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 5. 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 10, 2014 NUMBER: 14-09

SUBJECT: 2014 LEGISLATIVE CHANGES

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

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

Enclosed is a recap of the 2014 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 2014 and Oklahoma Statutes 2014 Supplement. Publications should be available in your county law library in fall 2014. 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

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2014 Signed Ad Valorem Legislation

HB-2534 Affidavits for County Board of Equalization Members
Amending: 68 O.S., § 2877

- Increases taxpayer transparency
- Members shall not communicate with assessor or staff before the hearing
- Shall not apply to "routine" communication for non-appeal issues
- Affidavits will be part of the hearing record
- Affidavits signed prior to hearing any evidence
- Outlines the text requirements of the affidavit
- ***Effective: November 1, 2014***

HB-2621 100% disabled veteran's exemption portable within the same year.
Amending: Oklahoma Constitution, Article 10, Section 8E

- Probable State Question, November 2014
- Portable veteran's exemption to new homestead location
- Regardless of what time of year
- Would the exemption remain on previous homestead for remainder of the year? Legal question asked
- New application is required
- If after tax roll, tax roll correction required
- ***Effective: November 2014, after passage***

Full ad valorem tax exemption for surviving spouse of persons who died while in the line of duty.
New Section: Oklahoma Constitution, Article 10, Section 8F

- Probable State Question, November 2014
- Homestead as of January 1, or previously eligible for homestead
- Similar requirements as 100% disabled veteran exemption
- Full Fair Cash Value exempt
- Homestead property only
- Unmarried surviving spouse, only
- Status survivor eligibility determined by the Department of Defense
- Required documentation to be determined
- Apply with the county assessor, form change
- If application after tax roll, tax roll correction required
- ***Effective: November 2014, after passage***

HB-2810 Value adjustments to property damaged by storms, fire or flood
Amending: 68 O.S., § 2817(K)

- Adjustments made up to the time of the Excise Board Report
- Later adjustments by Board of Tax Roll Corrections
- TRC secretary will notify property owners of hearings
- TRC may only approve or disapprove the adjustment, made by the county assessor.
- TRC does not act as an equalization board
- ***Effective: November 1, 2014***

HB-3119 Informal and formal protest procedure changes
Amending: 68 O.S., §§ 2876, 2877

- **Informal protest changes**
- Protest period increase from 20 working days to 30 calendar days
- Postmark is still the official protest receipt date
- Adds 2 to 3 days to the process
- "At least" three additional informal hearing opportunities, in person or by phone
- Each opportunity must be scheduled on a different day of the week
- **Formal protest changes**
- "At least" three scheduled dates for the formal hearing
- Hearing dates must be set within the session period
- Ten days between each scheduled date
- No final determination until the taxpayer has appeared or the session ends
- ***Effective: January 1, 2015***

HB-3188 Definition of Improvement after repair of storm damage
Amending: 68 O.S., § 2802.1

- For the purposes of applying the cap
- Repair of storm damage to residential or commercial building
- Building will have the same base value as before the damage
- Cost of repair shall be disregarded in determining FCV
- Unless the improvements increase the square footage
- Additional square footage improvements will be valued at market value
- Repair or replacement of storm damage which does not increase the square footage is subject to the 3% or 5% cap prior to the damage.
- ***Effective: Emergency, full force and effect after approval, June 3, 2014***

SB-1199 Definition: Homestead Exemption, Tornado
Amending: 68 O.S., §§ 2357.29A, 2888, 2982

- Deletes obsolete tornado language for previous storms
- Adds: "Subsequent tornadoes after 2013"
- Presidential Major Disaster Declaration must be issued
- Income tax credit, new or repaired home
- Anywhere in the state
- Persons eligible to claim the income tax credit may file a homestead exemption by June 1 up to a year after the tornado
- ***Effective: Emergency, full force and effect after approval, May 23, 2014***

SB-2122 Disposal well, taxation of personal property [See: Section 20]
Amending: 68 O.S., §2817(M), Repealing 2013 amendments

- **Valuation shall not include:**
  - Contract rights
  - System leases
  - Non-recoverable down hole material
  - Wellbore casing
- ***Effective: Emergency, full force and effect after approval, April 2, 2014***

Disclaimer: The Ad Valorem Division, Oklahoma Tax Commission provides the preceding synopsis as a condensed overview of specific 2014 ad valorem legislation. For exact legislative language the actual signed legislation must be reviewed.

LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: June 23, 2014 Bulletin Number 14-10

Subject: 2015-2018 Visual Inspection Plan

Dear County Assessor:

Ad valorem statute (68 O.S. 2001, § 2820 (C)) require that a new 2015-2018 Visual Inspection Plan for your county be submitted to the Ad Valorem Division by Monday, October 6, 2014.

The Ad Valorem Division has prepared a template file for your use in completing the new Visual Inspection Plan. This template is in Microsoft Word format, and contains some Microsoft Excel worksheets and tables for ease of data entry.

The template can be accessed and downloaded from the assessor page on the Tax Commission web site at the following address: http://www.tax.ok.gov/AssessorSite/AVAmenu.html. This is the assessor log in portion of the ad valorem web page. The template is named "Visual Inspection Plan Template." In order to use this template, you must have the Microsoft Office software installed in your county.

After opening the Visual Inspection Plan Template Word file, to enter data into the embedded Excel worksheets, simply ***"double-click" in the worksheet area.*** After completing data entry in a particular Excel worksheet in the document, make sure the "scroll bar" at the right of the worksheet is all the way to the top of the worksheet. This will ensure that you will be able to view and print all the data contained in the embedded worksheet.

The Ad Valorem Division will conduct a session on the Visual Inspection Plan at the Annual Educational Conference Thursday, August 7 which will cover all aspects of properly completing and submitting the plan, including a question and answer session.

Please complete the Visual Inspection Plan template, ***print it out, sign and date it, and submit the printed plan by no later than Monday, October 6, 2014, along with the required color-coded map of properties to be inspected during the four-year cycle.***

If you have any questions regarding this bulletin, please call Joe Hapgood at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director
Ad Valorem Division

JS:jh

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **JUNE 17, 2014** **BULLETIN 14-11**

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

Dear County Treasurer:

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **JUNE 17, 2014** **BULLETIN 14-11-A**

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

Dear County Treasurer:

The third payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on June 10, 2014.

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **JUNE 20, 2014** **BULLETIN 14-12**

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

Dear County Treasurer:

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **JUNE 20, 2014** **BULLETIN 14-12-A**

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

Dear County Treasurer:

The fourth payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on June 20, 2014.

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: **July 9, 2014** **Number: 14-13**
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 they are not in their assigned seats when the Opening Session begins, their certificates will be pulled out of the lineup to walk across the stage.

If someone from your staff is to receive a certificate and **will not be attending**, please notify Teresa Strawther or Teresa Wood. This will give us the opportunity to remove their certificate from our lineup, enabling 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

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **JULY 18, 2014** **BULLETIN 14-14**

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

Dear County Treasurer:

You will be receiving the fifth payment for exempt manufacturing facilities in your county in the next few days. The fifth payments are to reimburse common schools first and until paid in full. If common education in your county is paid off, then please distribute these funds appropriately. 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

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **JULY 18, 2014** **BULLETIN 14-14-A**

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

Dear County Treasurer:

The fifth payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on July 10, 2014.

The fifth payments are to reimburse common schools first and until paid in full. If common education in your county is paid off, then please distribute these funds appropriately. 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

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **AUGUST 12, 2014** **BULLETIN 14-15**

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

Dear County Treasurer:

You will be receiving the sixth payment for exempt manufacturing facilities in your county in the next few days. The sixth payments are to reimburse common schools first and until paid in full. If common education in your county is paid off, then please distribute these funds appropriately. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **AUGUST 12, 2014** **BULLETIN 14-15-A**

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

Dear County Treasurer:

The sixth payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on August 8, 2014.

The sixth payments are to reimburse common schools first and until paid in full. If common education in your county is paid off, then please distribute these funds appropriately. When additional funds become available, we will forward the funds for immediate distribution. It is important that these payments be apportioned to the school districts as soon as possible.

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: September 8, 2014 Number: 14-16
Subject: Equalization Study / Equalization Performance Audit
Sales Sample Printout

Dear County Assessor:

Enclosed is a printout of sales samples that may be used in the 2014 Equalization Study and Performance Audit for your county. These sales samples span the time period January 1, 2013 through December 31, 2013. Upon receipt of these documents, please sign and date the enclosed receipt verification page and return it in the pre-addressed envelope provided.

The Ad Valorem Division is utilizing these 2013 sales for *BOTH* the *Equalization Study AND* the ratio component of the new *SBOE Equalization Performance Audit*. You will see an additional set of statistics below the current year assessed value ratio statistics on the summary sheets by property class, and *also* at the right side of your individual sales printouts. These statistics and values reflect CAMA market value information and market value to sales price ratio information for each sale. The Ad Valorem Division will submit a 2014 Performance Audit report to the SBOE Subcommittee in mid-November.

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

It is very important to review each transaction and furnish any documentation of sales information that you believe are essential to the clarification or the disqualification of a transaction. Forms and instructions outlining this procedure are provided. Return the documentation and forms to the Ad Valorem Division by October 6, 2014.

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This will be the only opportunity to make corrections prior to the December, 2014 State Board of Equalization meeting. Every effort is being made to coordinate informational exchange and verification with your office concerning sampling data for the 2014 equalization study.

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

Sincerely,

Jeff Spelman, CAE, Director
Ad Valorem Division

Enclosures

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 2014 assessed values and dividing by 2013 sales prices.***

Agricultural use sample median ratios included in the Equalization Study are calculated by dividing an assessed value derived from the county assessor's uncapped fair cash value and the published assessment rate with the fair cash value as measured by the OTC Analyst's grade out of said samples.

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 2013 CAMA fair cash values and dividing by 2013 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 2013 values for production of the assessment roll and tax roll.***

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **SEPTEMBER 10, 2014** **BULLETIN 14-17**

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

Dear County Treasurer:

You will be receiving the seventh payment for exempt manufacturing facilities in your county in the next few days. If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Deputy Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **SEPTEMBER 10, 2014** **BULLETIN 14-17-A**

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

Dear County Treasurer:

The seventh payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on September 9, 2014.

If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: October 6, 2014 Number: 14-18
Subject: Performance Audit Findings

Dear County Assessor:

Enclosed are Performance Audit findings for your county for the SBOE 2014 Performance Audit. The SBOE Subcommittee requested that counties be notified of audit findings prior to the submission of the final Performance Audit report.

You have already received the sales ratio statistics for the Performance Audit, and have had an opportunity to review the sales utilized for both the Equalization Study and Performance Audit ratio studies. These were mailed to your office on September 8 (see Bulletin 14-16). The deadline for submitting any requests for edits or deletions to the sales has now passed.

Your Ad Valorem Division Field Representative will contact you this week to discuss these Performance Audit findings.

After reviewing the findings and discussing them with your field representative, please initial, date and submit a copy of the Performance Audit findings sheets with corrective action plans (where applicable) and any comments, to the Ad Valorem Division ***by no later than October 20.***

Thanks in advance for your prompt review and response.

Sincerely,

Kenny Chuculate, Acting Director
Ad Valorem Division

Enclosure

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LH-30

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: October 20, 2014 Number: 14-19
Subject: Final Statistical Analysis of Sales

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 to discuss the sales utilized for the ratio studies, please complete and return the enclosed form as soon as possible, 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 3, 2014.

As a reminder, once the November 3 informal conference deadline has passed the Ad Valorem Division will send the final Performance Audit scores for your county for 2014.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Acting Director
Ad Valorem Division

Enclosures

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: October 7, 2014 NUMBER: 14-20
SUBJECT: 2014 Annual Convention of the County Assessors Association

TO ALL COUNTY ASSESSORS:

The Oklahoma Tax Commission, in cooperation with David Tinsley, Cleveland County Assessor and President of the County Assessors Association of Oklahoma, is calling the 103rd Annual Convention of the County Assessors Association of Oklahoma.

The conference will begin at 1:00 p.m. on October 15, 2014 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

Kenny Chuculate, Acting Director
Ad Valorem Division

KC:ch

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: October 20, 2014 Number: 14-21
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 fourth year (2014) 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 7, 2014, 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

Kenny Chuculate
Acting Director, Ad Valorem Division

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **OCTOBER 21, 2014** **BULLETIN 14-22**

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

Dear County Treasurer:

You will be receiving the eighth payment for exempt manufacturing facilities in your county in the next few days. If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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, Acting Director
Ad Valorem Division

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **OCTOBER 21, 2014** **BULLETIN 14-22-A**

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

Dear County Treasurer:

The eighth payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on October 9, 2014.

If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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.

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OKLAHOMA TAX COMMISSION

Kenny Chuculate, Acting Director
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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: October 28, 2014 Number: 14-23
Subject: County Assessor's Annual Report of Net Assessed Valuation and Millage (OTC Form 993)

Dear County Assessor:

In accordance with 68 O.S. 2001, Sec. 2842-C, the county assessor shall submit a report that states the current net assessed valuation and millage levy. This report shall include each political subdivision or taxing authority that is authorized to levy a property tax, regardless of whether such property tax is actually levied. This report should be prepared after levies have been certified. Please forward the report to this Division of the Oklahoma Tax Commission by November 17, 2014, or as soon as possible after levies have been certified.

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

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate
Acting Director, Ad Valorem Division

Enclosures

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: **November 12, 2014** **Number: 14-24**
Subject: **Urgent Legislative Request**

Dear County Assessor:

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

1) The number of Senior Valuation Limitation accounts that were in effect in your county on January 1, 2014.

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

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

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

Disregard the November 21 due date on the form. It took longer than anticipated to have the form posted on our website. **Please return the form to this office by December 5.** Enclosed is a standardized survey form for your convenience. A fillable form can also be found at the Assessor's Only website. The name of the form is "Legislative Information Request – Senior Valuation Limitation".

Please fax, mail, or e-mail the form back to us. Our fax number is 405-521-0166. You can e-mail the form to Teresa Strawther at tstrawther@oktax.state.ok.us.

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Acting Director
Ad Valorem Division

KC:ts

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: October 28, 2014 Number: 14-25
Subject: 2014-2015 County Levy Sheet

Dear County Assessor:

As stated in 68 O.S., Section 2842-C, we request a copy of your county's 2014-2015 levy sheet. This information will aid us in verifying information sent to this office stating the current net assessed valuation, mill levy, and tax dollars certified for collection for each taxing authority. These levy sheets will also contribute to this Division's response to legislative or other special requests for information.

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

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

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Acting Director
Ad Valorem Division

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

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: November 4, 2014 Number: 14-26
Subject: Final Equalization Performance Audit Results

Dear County Assessor:

The Ad Valorem Division has completed the 2014 State Board of Equalization Performance Audit, and is preparing the final report for submission to the SBOE Subcommittee.

A summary of the final Performance Audit score for your county is attached, along with a list of the audit questions for your reference.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate, Acting Director
Ad Valorem Division

KC:jh

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **NOVEMBER 12, 2014** **BULLETIN 14-27**

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

Dear County Treasurer:

You will be receiving the ninth payment for exempt manufacturing facilities in your county in the next few days. If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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, Acting Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **NOVEMBER 12, 2014** **BULLETIN 14-27-A**

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

Dear County Treasurer:

The ninth payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on November 12, 2014.

If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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, Acting Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: November 25, 2014 Number: 14-28
Subject: New Assessors' Orientation
January 22 & 23, 2015

Dear County Assessor:

The Oklahoma Tax Commission will be conducting an orientation program for new county assessors. Although space is limited, you may bring a staff member, if it would be beneficial to you. The topics to be discussed will be of most interest to those who have limited knowledge of the functions of the assessor's office; however, any assessor who chooses may attend.

An overview will be provided on a variety of topics such as statutorily required reports, equalization studies, computer-assisted mass appraisal, the Tax Commission's role, and much more. Staff will also be present from the Center for Local Government Technology (CLGT) which includes the County Training Program (CTP) and the County Computer Assistance Program (CCAP).

Attendance is required for new assessors unless excused prior to the event in keeping with 19 O.S. §166. This statute provides that a written request for an excused absence be submitted and approved prior to the meeting. Staff members are welcome to attend, and you are encouraged to bring a staff member, if possible.

The orientation program will be held in the Country Inns & Suites located at 2415 South Meridian, Oklahoma City, OK 73108.

When making guest room reservations, ask for the block of rooms reserved for the Oklahoma Tax Commission to ensure you receive the room rate of $85.00 for single or double occupancy. Rooms are blocked for the nights of Wednesday (21st) and Thursday (22nd). The "Be Our Guest Breakfast" is included in this room rate. If you want a room an extra night before or after the training sessions, the hotel will honor the $85.00 rate if space is available. The hotel's telephone number is **405-605-8300**. Please make your room reservations by **January 10**. It's important to get your purchase order for payment to the hotel as soon as possible.

(over)

The program will begin at 8:30 a.m. on Thursday, January 22 and conclude at 3:00 p.m. on Friday, January 23.

The hotel will accept a county purchase order along with a tax exempt form to pay for your guest room. If you are not already in office, it may be necessary to reserve with a personal credit card and then complete the purchase order process as soon as you take office.

Complete a registration form for each person who will attend and send to us by **January 16.** You may send registration forms as follows:

- Fax to 405-521-0166
- Mail it to this address:

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

- Email to cheath@tax.ok.gov or cgibson@tax.ok.gov.

We look forward to getting acquainted with you. Call us if we may be of assistance in any way. Our number is 405-319-8200. Cathy Gibson and Cyndi Heath are available to answer your questions about the orientation training.

Sincerely,

Kenny Chuculate, Interim Director
Ad Valorem Division

Enclosure: Registration Form

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **DECEMBER 8, 2014** **BULLETIN 14-29**

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

Dear County Treasurer:

You will be receiving the tenth payment for exempt manufacturing facilities in your county in the next few days. If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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, Interim Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

DATE: **DECEMBER 8, 2014** **BULLETIN 14-29-A**

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

Dear County Treasurer:

The tenth payment for exempt manufacturing facilities in your county was sent by Electronic Fund Transfer (EFT) on December 8, 2014.

If common education in your county is fully funded, then distribute these funds appropriately to the remaining taxing jurisdictions. When additional funds become available, we will forward the funds for immediate distribution.

Additional payments 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, Interim Director
Ad Valorem Division

KC:jb

Enclosure

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
BULLETIN

Date: December 9, 2014 Number: 14-30
Subject: 2014 Progress Report - Review and Edit

Dear County Assessor:

Enclosed is a copy of the data sheets reflecting information that will be published in the 2014 Progress Report to the Legislature and State Board of Equalization.

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

For the counties who have new assessors starting in January, we will be reporting the name of the new assessor. This is due to the fact that the Progress Report will not be distributed until 2015 and we want to have the information as current as possible.

Please return any changes to our office by December 26, 2014. If no changes are received, the information will be printed as shown on the enclosed pages.

Sincerely,

OKLAHOMA TAX COMMISSION

Kenny Chuculate
Interim Director, Ad Valorem Division

JS: tw

Enclosures

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