

**New Assessor  
Orientation  
January 22-23, 2015**



**Oklahoma Tax Commission  
Ad Valorem Division**

# A Guide to Ad Valorem Alphabet Soup

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January 22, 2015

# Alphabet Soup

- Some acronyms are well-known to us:

USA      UFO      DVD

IRS      CIA      VCR

NFL      OSU      CD

OU      FDR      NASCAR

# Alphabet Soup

More abbreviations created for e-mail & text messages:

- LOL: laugh out loud
- AFAIC: as far as I'm concerned
- BTW: by the way
- GTG: got to go
- HAND: have a nice day
- TTYL: Talk to you later
- BTN: better than nothing

Text-message abbreviations continue to grow.

# Alphabet Soup

- OTC  
Oklahoma Tax Commission
- AVD  
Ad Valorem Division
- CAMA  
Computer Assisted Mass Appraisal

# ALPHABET SOUP

- CODA

County Officers and Deputies Association

- ACCO

Association of County Commissioners of  
Oklahoma

# Alphabet Soup

These function through OSU.

- CLGT

Center for Local Government Technology

- ATAP

Assessors Training Accreditation Program

- CCAP

County Computer Assistance Program

- AA Software: Assessment Administration Program

# Alphabet Soup

- 4C

County Computer Coordination Committee

- CGLC

County Government Legislative Committee

- County Assessors Association of Oklahoma (no acronym)

# Alphabet Soup

- SA&I : State Auditor & Inspector
- AG: Attorney General
- SBOE: State Board of Equalization

Governor, Lt. Governor, Treasurer, Attorney General, State Auditor & Inspector, Sup. of Public Instruction, and the President of Dept. of Agriculture.

# Alphabet Soup

- IAAO

International Association of Assessing Officers

[www/iaao.org](http://www/iaao.org)

RES – Residential Evaluation Specialist

CAE – Certified Assessment Evaluator

AAS – Assessment Administration Specialist

PPS - Personal Property Specialist

CMS – Cadastral Mapping Specialist

Oklahoma Chapter of IAAO

# Alphabet Soup

- Ad Valorem Forum

- Bulletin Letters

Be attentive to these as they convey important information, much of which is time sensitive.

# Alphabet Soup

- Annual Educational Conference for Assessing Officers
  - August 4 – 7, 2015
  - Location in Tulsa; currently in the bid process
  - sessions on administrative, appraisal, personal property, computer support, and mapping topics
  - 15 CEU (continuing education units)

# Alphabet Soup

Web link: [www.tax.ok.gov](http://www.tax.ok.gov) Click on "Ad Valorem"

- [General Information](#)
- [Mailing Address, Phone and Fax](#)
- [County Contacts](#)
- [State Board of Equalization Meeting Agenda and Findings](#)
- [Public Service Directory](#)
- [Forms](#)
- [Publications /Newsletters](#)
- [Ad Valorem Tax Laws](#)
- [Mapping](#)
- [Staff](#)
- [Oklahoma State Auditor and Inspector](#) (link)
- ["Assessor Only" Log-In Passwords](#) (Carol Prewett, 319-8200)
- [Motor Vehicle Log-In Passwords for Manufactured Homes](#)  
(Sonny Newton 405-521-3538)

## ■ Handouts

List of Acronyms

Ad Valorem Division Web Page

“Assessors Only” Web Page

County Assessors One-page Directory

List of County Assessors by Districts

Ad Valorem Division Staff List

# Introduction to Ad Valorem Audits

*Oklahoma Tax Commission  
Ad Valorem Division*

# Ad Valorem Audits

- Ad Valorem Division Conducts Two Annual Audits:
  - **EQUALIZATION STUDY**
    - Required by Statute and Constitution
  - **PERFORMANCE AUDIT**
    - Required by State Board of Equalization (SBOE)

# Equalization Study:

- Statute:
  - 68 O.S. 2011, § 2866. Oklahoma Tax Commission Equalization ratio study
  - ...Oklahoma Tax Commission shall conduct and publish an equalization ratio study for each county annually in accordance with the requirements of this section...

# Equalization Study Mechanics:

- Currently Measures Whether Assessor Has Adjusted All Sales To Fair Cash Value In The Year Following The Sale (See Okla. Const. Art. 10, Section 8A)
- **Example:**
  - Sale Occurs March, 2014
  - Assessor Places New Value On Sale For 2015 Tax Year At Fair Cash Value

# Equalization Study Mechanics:

- Ad Valorem Division Has Statutory Responsibility To Conduct Equalization Study
- Equalization Study Analyzes Previous Year's Sales And Compares To Current Year Assessed Value
  - (Assessed Value is Fair Cash Value Multiplied by County Assessment Percentage)

# Equalization Study Mechanics:

- Sample Gathered For Three Classes Of Property:
  - Residential
  - Commercial
  - Agricultural
- Details Of EQ Study Procedures Contained In Tax Commission Permanent Rules (710:10-3)

# Equalization Study Mechanics:

- For Each Sale A Ratio Is Calculated As Follows:
  - Example: Assessed Value / Sales Price
  - \$10,480 / \$100,000
  - Indicates Individual Ratio Of 10.48
- Overall Statistics Then Developed for Each Property Class (Residential, Commercial, Agricultural)

# EQ Study Statistics:

- Statistics Reported To SBOE By Property Class (RES, COM, AG):
  - Median (Midpoint In Group Of Ratios) Related to Assessment Level
  - COD (Measure Of Uniformity- How Close Is The Group Of Sales To The Applied Assessment Percentage?)
- Median Ratio Must Be Within Constitutional Range Of 11 to 13.5 Percent
- The Three Classes Of Property Must Be Within Deviation Range of 1.5 Percent From Highest To Lowest

# EQ Study Statistics:

- COD Is Required To Be 20% Or Less Pursuant To 68 O.S., 2866 B, 6
- SBOE Has Not Acted On COD As Compliance Factor In Recent Years But COD Is Still Reported by Ad Valorem Division

# What The Equalization Study DOES NOT Directly Measure:

- Annual Review And Value Adjustment Of All Unsold Property To Fair Cash Value
- Visual Inspection Efforts
- Data Accuracy And Completeness
- Other Operational and Administrative Performance Items
- Performance Audit Measures These Items!

## So, What About Unsold Property?

- Performance Audit Addresses Assessment Practices Related To Unsold Property County-Wide
- Audit Information Gathered Each Year & Results Reported To SBOE
- Will Talk About Performance Audit Next...

# Review of Performance Audit Questions



# Performance Audit

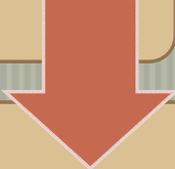
- 2011 Design
- 2012 Test
- 2013 First Full Audit

## State Board Subcommittee:

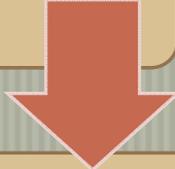
- State Auditor
- Superintendent of Public Instruction
- Attorney General

# Process of Reporting

Ad Valorem Division  
conducts Equalization  
Performance Audit



Submits to State Board of  
Equalization Subcommittee



Subcommittee Reports to  
State Board of Equalization

# Performance Audit Scoring:

- **Total of 275 points possible**
- For compliance, county must obtain score of 192, or 70%

## Performance Audit Questions:

- Q 1: Computer Assisted Mass Appraisal (CAMA)
  - CAMA market value appraisal to sale ratio components, 1a, 1b, 1e
  - Data collection, field inspection component 1c
  - Visual inspection plan status, 1d

## Performance Audit Questions:

- If 0 pts. on 1a, 1b and 1e, total of 90 points deducted
- $275 - 90 \text{ points} = 185$ , or below minimum passing score
- CAMA market value ratio study at time of sale is key component of Performance audit
- Full utilization of CAMA is single most important aspect



## Performance Audit Questions:

- Ratio components of Q1 (1a, 1b, 1e) measure RS and CM median ratios, COD's, and RS PRD
- Remember scoring on CAMA ratio study as discussed earlier: (see next slide)

# Performance Audit Questions:

## • Residential Median:

- 90% – 110% = 25 pts.
- 85% - 115% = 15 pts.
- 80% - 120% = 10 pts.
- < 80% or > 120% = 0

## • Commercial Median:

- 90% – 110% = 25 pts.
- 85% - 115% = 15 pts.
- 80% - 120% = 10 pts.
- 75% - 125% = 5 pts.
- < 75% or > 125% = 0

- (Ratios Calculated are Fair Cash Value at Time of Sale / Sales Price)

## Performance Audit Questions:

- **Residential COD:**

- **< or = 20% = 15 pts.**
- **21% - 30% = 8 pts.**
- **31% - 50% = 4 pts.**
- **> 50% = 0 pts.**

- **Commercial COD:**

- **< or = 20% = 15 pts.**
- **21% - 30% = 8 pts.**
- **31% - 50% = 4 pts.**
- **> 50% = 0 pts.**

- (COD's Based on Fair Cash Value Ratios at Time of Sale / Sales Price)

## Performance Audit Questions:

- **Residential PRD:**
  - **.98 – 1.03 = 10 pts.**
  - **.90 – 1.11 = 7 pts.**
  - **.80 – 1.21 = 5 pts.**
  - **< 80 or > 1.21 = 0 pts.**

- (PRD's Based on Fair Cash Value Ratios at Time of Sale / Sales Price)



## Performance Audit Questions:

- Q1c: Data collection / field inspection complete and accurate
- Sample of improved property record summaries pulled and analyzed as follows:
  - Five improved RS parcels
  - Five improved CM parcels
  - Five improved AG parcels

## Performance Audit Questions:

- Q 1c, continued:
- If 0 errors affecting value and 0 – 4 errors not affecting value, then = 25 pts.
- If 0 errors affecting value and 5 or more errors not affecting value then = 13 pts.
- If 1 – 3 errors affecting value and 0 - 8 errors not affecting value then = 13 pts.

## Performance Audit Questions:

- Q 1c, continued:
- If 1 – 3 errors affecting value and 9 or more errors not affecting value then = 0 pts.
- If 4 or more errors affecting value and any number of errors not affecting value, then = 0 pts.



## Performance Audit Questions:

- Q1d: Data collection / field inspection complete and accurate

## Performance Audit Questions:

- Q 1d, continued:
- If county behind by 10% or more on data collection of non-exempt parcels, or if significant lag in data entry of data-collected parcels, then no points

## Performance Audit Questions:

- Q 2a: Market values generated by CAMA transferred to AA:
- If values are being maintained and transferred, county receives 20 pts.
- To receive credit for Q 2a, a minimum of 90% of countywide non-exempt parcel count must be transferred to AA (used in assessment/tax roll production)

## Performance Audit Questions:

- Q 2 a, continued:
- If county has not used CAMA to generate values, and no transfer has occurred from CAMA to AA, then county receives 0 pts.



## Performance Audit Questions:

- Q 2 b: AA and CAMA databases current and accurate.
- OTC will conduct general audit of CAMA and AA databases to determine whether they are current and accurate.
- Data edits and other systems analysis can be run to make this determination

## Performance Audit Questions:

- Q 2 b, continued:
- For no deficiencies, or minimal problems, county receives 10 pts.
- For more significant documented deficiencies, county receives 0 pts.

## Performance Audit Questions:

- Q 2 c: Maintain and update appraisal information; maintenance activity; new construction, demolitions, fire/storm damage.
- OTC will analyze a sample of parcels outside of recent VI areas to which improvements have been added or removed.

## Performance Audit Questions:

- Q 2 c, continued:
- OTC will perform field verification of maintenance items.
- Discrepancies noted on each property summary printout.
- Substantial compliance with majority of accepted practices in this area = 10 pts.



## Performance Audit Questions:

- Q 2 c, continued:
- If significant deficiencies are found, county will receive 0 pts.

## Performance Audit Questions:

- Q 2 d: Sales file maintenance.
- 10 deeds from 3 to 6 months old from Clerk's office pulled and copied for data quality check.
- 5 deeds filed about 1 month prior to audit visit pulled and copied for data currency check.

## Performance Audit Questions:

- Q 2 d, continued:
- Following deed info. to be reviewed and compared to assessor records to look for discrepancies:
  - Book/Page
  - Documentary Stamps Amount
  - Sale Date
  - Instrument

# Performance Audit Questions:

- Q 2 d, continued:
  - Qualification
  - Vacant/Improved
  - Grantor/Grantee
  - Sales Price



# Performance Audit Questions:

- Q 2 d, continued:
- Audit will also include review of:
  - Sales questionnaire process and procedures
  - Sales screening and deed processing
  - Sales file accuracy and completeness
  - Sales coding and sales data entry
  - Overall integrity of sales file
  - Regular physical inspection of sales

## Performance Audit Questions:

- Q 2d, continued:
- If county substantially complies with data quality requirements, then receives 5 pts.
- If significant deficiencies are noted with data quality requirements , then county receives 0 pts.

## Performance Audit Questions:

- Q 2 d, continued:
- If county substantially complies with data currency requirements, then receives 5 pts.
- If significant deficiencies are noted with data currency requirements , then county receives 0 pts.

## Performance Audit Questions:

- Q 3, Analysis of Cadastral Mapping:
- Question has been broken into 5 components, with each component scored at 5 pts.
- County mapper generally will produce requested information/printouts
- If mapper or assessor has difficulty in producing printouts during audit visit, contact Troy Frazier of OTC



## Performance Audit Questions:

- Q 3 a, Ownership Mapped?
- OTC will audit to determine if mapped parcel count is within 90% of non-exempt parcels (There may be secondary parcels that would not be mapped)

## Performance Audit Questions:

- Q 3 b, Ownership up to date?
- OTC will audit by requesting printout of map showing one (1) new parcel split.
- OTC will make determination as to whether splits are being systematically performed for deeds filed

## Performance Audit Questions:

- Q 3 c, Can county produce parcel map with current school district boundaries?
- OTC will audit by requesting printed copy of a sample of one (1) section map containing school district boundary lines
- Complete set of samples should match boundary lines on OU web site: [www.csa.ou.edu](http://www.csa.ou.edu)

## Performance Audit Questions:

- Q 3 d, Can county produce parcel map with current city boundaries?
- OTC will audit by requesting printed copy of random city containing entire, complete boundaries for the whole city
- Sample city map should match boundary map provided by: [www.csa.ou.edu](http://www.csa.ou.edu)



## Performance Audit Questions:

- Q 3 e, Can county produce parcel map with OTC approved soils and current land use?
- OTC will utilize required replacement samples pulled for Equalization Study
- Will request printed copy of parcel maps with soils and current land use mapped for each sample

## Performance Audit Questions:

- Q 3 e, continued, Can county produce parcel map with OTC approved soils and current land use?
- Soils should match soil mapping provided by "Oklahoma Counties Map Viewer," or old Soil Conservation Service Soil Book
- Land use will be confirmed by actual site visits

## Performance Audit Questions:

- Q 4, Have eligible required personnel met accreditation requirements?
- OTC will review an employee list provided by county and compare it to CLGT accreditation list with data below:
  - Current job function / description, length of time in current position, original hire date

## Performance Audit Questions:

- Q 4, continued, Accreditation:
- For 15 pts., ALL personnel involved in real property valuation process, along with assessor and first deputy must be advanced accredited
- New staff members are allowed to be working on accreditation in accordance with statutory time frames

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educate.]  
the process

## Performance Audit Questions:

- Q 4, continued, Accreditation:
- Also, employees starting new function in valuation process may be working on accreditation within statutory guidelines
- County receives score of 0 pts. if any employee involved in the real property valuation process, including assessor and first deputy, does not comply with all accreditation requirements of 68 O.S. § 2816

## Performance Audit Questions:

- Q 5, County using appropriate Ag. Use Value methodology:
- OTC will analyze county data to determine compliance
- Will look at soils information, productivity indices, dollars per point, various CAMA tables related to AG
- 10 pts. for compliance, 0 pts. noncompliance

## Performance Audit Questions:

- Q 6, Personal property classifications, annual valuation and assessment procedures:
- OTC will analyze sample of 10 business and 5 agricultural personal property accounts

## Performance Audit Questions:

- Q 6, Personal property classifications, annual valuation and assessment procedures, continued:
- Audit items:
  - Correct rendition form with current asset listing?
  - Original cost listed on older assets, or cost new for new assets?
  - Use of approved depreciation schedule for sample?

# Performance Audit Questions:

- Q 6, continued:
- Audit items:
  - Current market value for audit sample asset using items mentioned on previous slide
- If substantial compliance on 9 or 10 samples, then 10 pts.
- If substantial compliance on 7 or 8 samples, then 5 pts.
- If substantial compliance on 6 or less samples, then 0 pts.



## Performance Audit Questions:

- Q 7, Maintenance of capped values and proper application of Constitutional senior valuation limitation
- OTC will analyze sample of 5 Homestead RS, 5 non-homestead RS, and 5 CM which are subject to Caps
  - Will review to see that value did not increase > 3% on homestead RS and did not increase > 5% on the rest

## Performance Audit Questions:

- Q 7, Maintenance of capped values and proper application of Constitutional senior valuation limitation, continued
- OTC will analyze 5 “freeze” applications
  - Audit to see that value did not increase, unless improvements added
  - 10 pts. for compliance on all samples
  - 0 pts. for noncompliance

## Performance Audit Questions:

- Q 8, Uncapped property valued at actual fair cash value (sold property)
- OTC will analyze prior year EQ study ratio statistics for CM, RS, and AG classes
  - If median audited assessment percentages and COD's are within SBOE guidelines, then 10 pts.
  - If any COD's exceed statutory limit of 20, then 5 pts.
  - If any median ratio falls outside SBOE parameters, then 0 pts.

## Performance Audit Questions:

- Q 9, County exclusively using current OTC approved forms
- OTC will audit all county forms to determine compliance
- All forms must comply for credit on this question
  - 10 pts. awarded for compliance
  - 0 pts. for noncompliance

**Fall Schedule for  
Ratio Edits  
(EQ Study & Performance Audit)**



# After Audits Complete:

- Ad Valorem Division spends much of the year conducting the audits
- In the Fall, the Division mails sales ratio samples used for EQ Study and Performance Audit to counties
- Counties review sales and request deletions or edits (for both audits)
- Exit Conferences are Used to Discuss Performance Audit Findings

# Performance Audit Exit Conference:

- Exit Conference for Performance Audit findings review:
  - Happens after audit completed and prior to SBOE December 1 meeting

# Performance Audit Exit Conference:

- Exit Conference for Performance Audit findings review:
  - Field analyst contacts assessor and discusses results of audit, both strengths and weaknesses
  - Visit made to county if necessary to go over data
  - Formal exit conference in OKC at Ad Valorem Division if necessary as last resort

## Key Dates This Fall:

- **September 8:** First mailing of sales samples for EQ Study and Performance Audit ratio studies
- **October 5:** Edits (corrections & proposed deletions) due from assessors for EQ Study and Performance Audit
- **October 5:** Mailing of Non-Ratio Performance Audit Findings to Counties With Bulletin Letter

## Key Dates This Fall:

- **October 19:** Final mailing of sales samples for EQ Study and Performance Audit
- **October 19:** Deadline for Counties to Submit Initialed Non-Ratio “Findings” Sheets (With Corrective Action Plans)
- **November 2:** Deadline for Informal Protests from Assessors on Samples to be Utilized for EQ Study and Performance Audit Ratio Studies

## Key Dates This Fall:

- **November 9:** Final findings for EQ Study and Performance Audit ratio studies prepared for submission
- **November 18:** Final Completed Performance Audit Scores Sent to Assessors (Following Submission to SBOE Subcommittee)
- **December 1:** (or Date Determined by SBOE) Submission of Final Findings to SBOE with Compliance Recommendations.

**What to Look for in  
Fall Sales Ratio Edits Mailout**

**Performance Audit &  
Equalization Study**

Erp



The Top Numbers Relate to the “**Equalization Study**”

The Bottom Numbers Correspond to the “**Performance Audit**”

**Remember “Mechanics of Ratio Calculation:**

“**Equalization Study**” =  
Current Year Assessed /  
Prior Year Sales Price

“**Performance Audit**” =  
Previous Year  
 (“Uncapped”) Fair Cash  
 Value / Prior Year Sales  
 Price (Value at Time of  
 Sale)

6/21/2013

## AD VALOREM RATIO STUDY

County Statistical Summary for County: **SAMPLE**

Property Class: **RES**

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Number of Samples 34

### Current Year Assessment Value Measurements:

Mean	14.681
Median	11.5
Average Deviation	4.515
Coefficient of Dispersion	39.258
Mkt-Use Related Differential	131.976
Standard Deviation	14.841
Coefficient of Variation	101.09

### Previous Year 'Uncapped' Fair Cash Value Measurements:

Mean	192.473
Median	96.285
Average Deviation	119.765
Coefficient of Dispersion	124.386
Mkt-Use Related Differential	201.883
Standard Deviation	264.457
Coefficient of Variation	137.4

## Current Year Assessment Value Measurements:

Mean	14.681
Median	11.5
Average Deviation	4.515
Coefficient of Dispersion	39.258
Mkt-Use Related Differential	131.976
Standard Deviation	14.841
Coefficient of Variation	101.09

The current assessment numbers (after the sale) show us if you are uncapping and changing taxable fair cash and assessed values to fair cash value.

In this sample, the “**Median**” is **11.5%**. Since the county is assessing at 11.5%, the median is very good.

The “**Coefficient of Dispersion**” (COD) is **39.258%**. Statutes require a COD of 20% or less. COD results have not been used for compliance measures; however, they are still reported as an item needing attention.

## Previous Year 'Uncapped' Fair Cash Value Measurements:

Mean	192.473
Median	96.285
Average Deviation	119.765
Coefficient of Dispersion	124.386
Mkt-Use Related Differential	201.883
Standard Deviation	264.457
Coefficient of Variation	137.4

Previous year CAMA “uncapped” fair cash numbers (set before the sale) show how well a county is utilizing county wide and neighborhood sales and applying this analysis toward unsold properties (True Picture of Actual Assessment Level for Various Classes of Property).

In this sample, the “**Median**” is **96.285%**. That is within 10% of actual fair cash value for this county. This meets SBOE standards and county would receive full credit for that portion of the “Performance Audit”.

The “**Coefficient of Dispersion**” (COD) is **264.457%**. Statutes and SBOE require a COD of 20% or less. A COD this high indicates an issue of lack of uniformity of assessments. A COD of this magnitude would result in no credit for the COD portion of the “Performance Audit.”

This is a Page with the Individual Sale Samples Used to Calculate Ratios for Both the “Equalization Study” and “Performance Audit” for Each Class of Property.

Very Small Print, and Lots of Numbers – BUT...

It is **CRITICAL** That You Verify the Information for Each Sample is Correct.

Compliance Actions Will Be Taken Based on These Statistics!

2013 Samples/ID Order

COUNTY	SAMPLE	CO#	00	Property Class:	1	Analyst:	OTC employee	Page 1 of 6			
OTC Id:	17 1 0001	Deed Type:	WD	Lot	BLK	Stamps	\$123.00	Sale	\$82,000	Curr MKT/Use Value	82,000
ASR.Id	0000-00-000-000-0-000-00	Addn			City			Prev MKT Land	1,719	Curr Asd Land	198
Book:	374	Page:	374	VI YR	Acres	Sec	00	Twp	001	Rng	002
Date of Conv	03/09/2012	LEGAL	LT 2	JOACHIM ADD 7'10" NORTH SIDE				Prev MKT Impr	22,907	Curr Asd Impr	2,714
Grantor:	JOACHIM, LAND CO LLC	Grantee:	RASH, CLAUDE E, ETUX					Prev MKT Total	24,626	Curr Asd Total	2,912
								Prev MKT Ratio	30.03%	Curr Asd Ratio	3.55%
OTC Id:	17 1 0002	Deed Type:	WD	Lot	012	BLK	028	Stamps	\$30.00	Sale	\$20,000
ASR.Id	0000-00-000-000-0-000-00	Addn	0013		City			Prev MKT Land	2,150	Curr Asd Land	1,150
Book:	374	Page:	320	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	03/08/2012	LEGAL	BLK 28	LT 12-13	W H			Prev MKT Impr	4,833	Curr Asd Impr	1,150
Grantor:	HARRIS, RICHARD LEE	Grantee:	GOODWIN, TONY , ETUX					Prev MKT Total	6,983	Curr Asd Total	2,300
								Prev MKT Ratio	34.92%	Curr Asd Ratio	11.50%
OTC Id:	17 1 0003	Deed Type:	WD	Lot	007	BLK	072	Stamps	\$32.25	Sale	\$21,500
ASR.Id	0000-00-000-000-0-000-00	Addn	0400		City			Prev MKT Land	850	Curr Asd Land	98
Book:	375	Page:	91	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	04/17/2012	LEGAL	LT 7	BLK 72 RC (PREPAID \$121.00	4-19-2012	936		Prev MKT Impr	10,763	Curr Asd Impr	2,398
Grantor:	FORRESTER, GLENDON, ETUX	Grantee:	WILLIAMS, VICTOR, ETUX					Prev MKT Total	11,613	Curr Asd Total	2,496
								Prev MKT Ratio	53.52%	Curr Asd Ratio	11.50%
OTC Id:	17 1 0004	Deed Type:	WD	Lot	009	BLK	042	Stamps	\$156.00	Sale	\$104,000
ASR.Id	0000-00-000-000-0-000-00	Addn	0028		City			Prev MKT Land	3,000	Curr Asd Land	345
Book:	377	Page:	735	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	10/03/2012	LEGAL	LT 9-11	BLK 42 ROSS ADD				Prev MKT Impr	65,065	Curr Asd Impr	11,615
Grantor:	SLOAN, KENTON, ETUX	Grantee:	WOLCOTT, LARRY S, ETUX					Prev MKT Total	68,065	Curr Asd Total	11,960
								Prev MKT Ratio	65.45%	Curr Asd Ratio	11.50%
OTC Id:	17 1 0005	Deed Type:	WD	Lot	009	BLK	034	Stamps	\$147.00	Sale	\$98,000
ASR.Id	0000-00-000-000-0-000-00	Addn	0013		City			Prev MKT Land	3,225	Curr Asd Land	371
Book:	377	Page:	295	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	08/01/2012	LEGAL	LT 9-11	BLK 34 W HTS				Prev MKT Impr	61,921	Curr Asd Impr	7,398
Grantor:	HADDON, MARK E JR, ETUX	Grantee:	PADGETT, JOSEPH A					Prev MKT Total	65,146	Curr Asd Total	7,769
								Prev MKT Ratio	66.48%	Curr Asd Ratio	7.93%
OTC Id:	17 1 0006	Deed Type:	WD	Lot	031	BLK	034	Stamps	\$82.50	Sale	\$55,000
ASR.Id	0000-00-000-000-0-000-00	Addn	0013		City			Prev MKT Land	2,150	Curr Asd Land	247
Book:	376	Page:	642	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	08/02/2012	LEGAL	LT 31-32	BLK 34 W HTS				Prev MKT Impr	35,048	Curr Asd Impr	6,078
Grantor:	TAYLOR, JEREMY RF, ETUX	Grantee:	CRUZ, MANUEL & KIMBERLY					Prev MKT Total	37,198	Curr Asd Total	6,325
								Prev MKT Ratio	67.63%	Curr Asd Ratio	11.50%
OTC Id:	17 1 0007	Deed Type:	WD	Lot	001	BLK	075	Stamps	\$75.00	Sale	\$50,000
ASR.Id	0000-00-000-000-0-000-00	Addn	0010		City			Prev MKT Land	1,067	Curr Asd Land	123
Book:	376	Page:	419	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	07/17/2012	LEGAL	SOUTH 55.9 FT OF LOTS LK 75 W ADDITION-RESIDEN					Prev MKT Impr	33,795	Curr Asd Impr	4,051
Grantor:	WALTERS BANK & TRUST CO	Grantee:	HORNBECK, IRLEY ROSS, ET					Prev MKT Total	34,862	Curr Asd Total	4,174
								Prev MKT Ratio	69.72%	Curr Asd Ratio	8.35%
OTC Id:	17 1 0008	Deed Type:	WD	Lot	025	BLK	002	Stamps	\$97.50	Sale	\$65,000
ASR.Id	0000-00-000-000-0-000-00	Addn	0011		City			Prev MKT Land	3,120	Curr Asd Land	359
Book:	376	Page:	79	VI YR	Acres	Sec		Twp		Rng	
Date of Conv	06/15/2012	LEGAL	LT 24 AND W 15' OF LT 25 EAST SIDE					Prev MKT Impr	46,312	Curr Asd Impr	7,116
Grantor:	WALTERS BANK & TRUST	Grantee:	NORMAN, WILLIAM J, ETUX					Prev MKT Total	49,432	Curr Asd Total	7,475
								Prev MKT Ratio	76.05%	Curr Asd Ratio	11.50%



# What Sales Should Be Removed from the Audits?

- Short answer is any sale that is not representative of market value should be removed (see handouts on deletions/corrections)
- MUST HAVE DOCUMENTATION demonstrating sale is not market value
- Audit should be an accurate reflection of actual county assessment practices

## Examples of Otherwise “Qualified” Sales That Should be Removed From the Performance Audit:

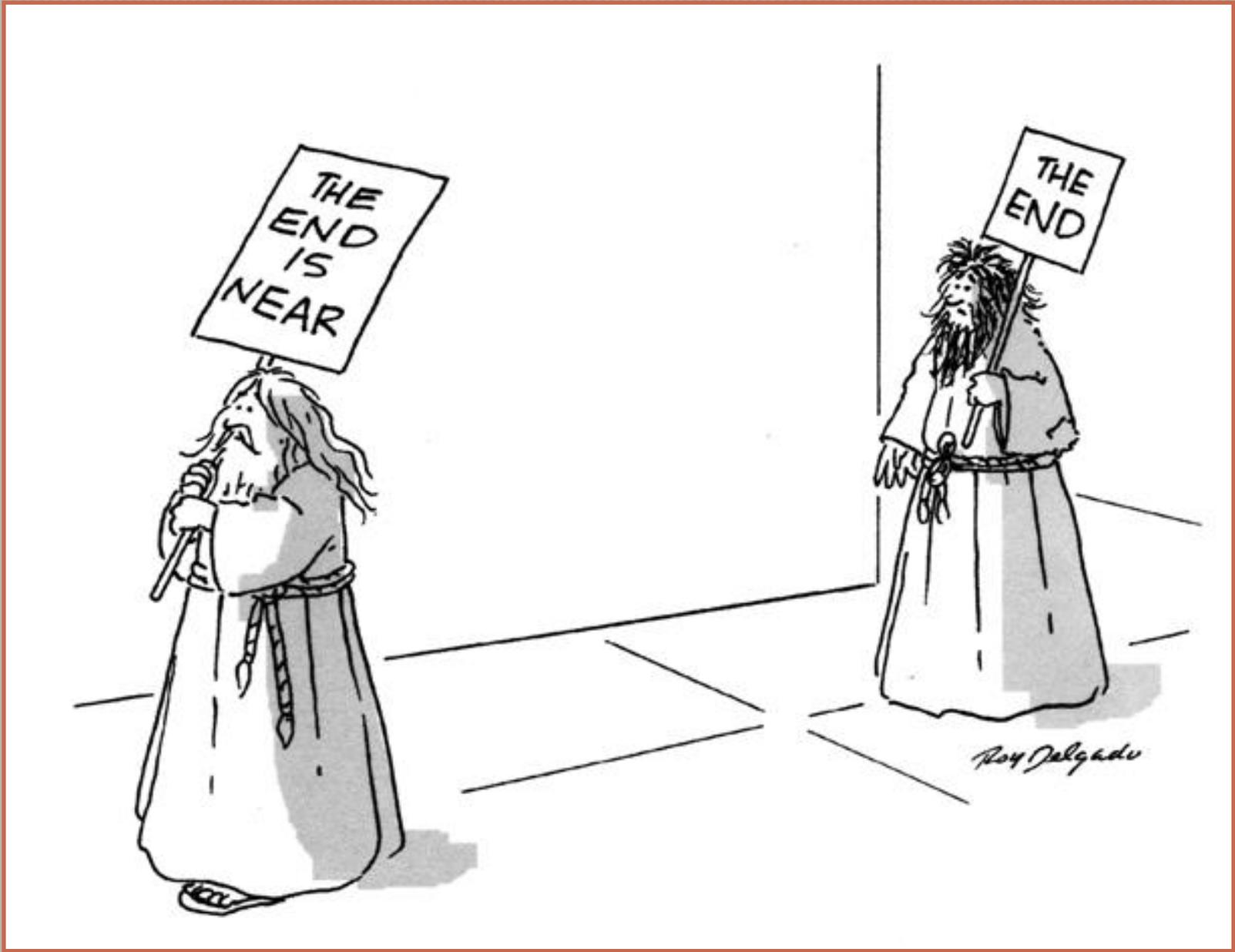
***Agricultural Land*** – parcels that included land valued by soil type and land use per O.S. Title 68, Section 2817, Paragraph C.

***Changes in Improvements*** – parcels that either had structures physically built/modified/removed between January 1 of the year of the sale and the sale date.

***Developer Lots*** – vacant land parcels valued at an artificially low value per O.S. Title 68, Section 2817, Paragraph F.

***New/Split/Combined/Joined Parcels*** – parcels that did not exist as their own accounts before the sale or were changed in size (and possibly improvements) by the sale

***Previously Exempt Properties*** – if no previous fair cash value was established and/or yearly maintained







# Ad Valorem Timetable

Doug Brydon



# Ad Valorem Calendar

- Constitutional
- Statutory



# Important Dates

- January 1 Assessment date
- March 15 Rendition period ends
- March 31 Second half of tax due
- April 1 CBOE in session\*
- May 31 CBOE adjourns\*



## Important Dates, Continued

- June 15 Abstracts due
- July 1 Excise board meets
- October 1 Tax roll due
- November 1 Tax bills sent
- December 31 first half of tax due



# Affected Persons

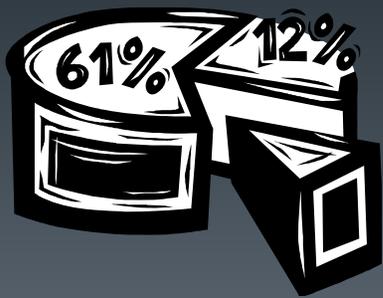
- Taxpayers
- Assessor
- CBOE
- SBOE
- Excise Board
- Treasurer
- All taxing jurisdictions

# STATISTICAL AND TECHNICAL SUPPORT



TERESA STRAWTHER

TERESA WOOD



# STATISTICAL & TECHNICAL SUPPORT SECTION REPORTS

- **OTC FORM 917-B – ABSTRACT OF VALUATION & ASSESSMENT**
- **OTC FORM 923 – REPORT OF HOMESTEAD EXEMPTION**
- **OTC FORM 993 – REPORT OF NET ASSESSED VALUATION & MILLAGE**



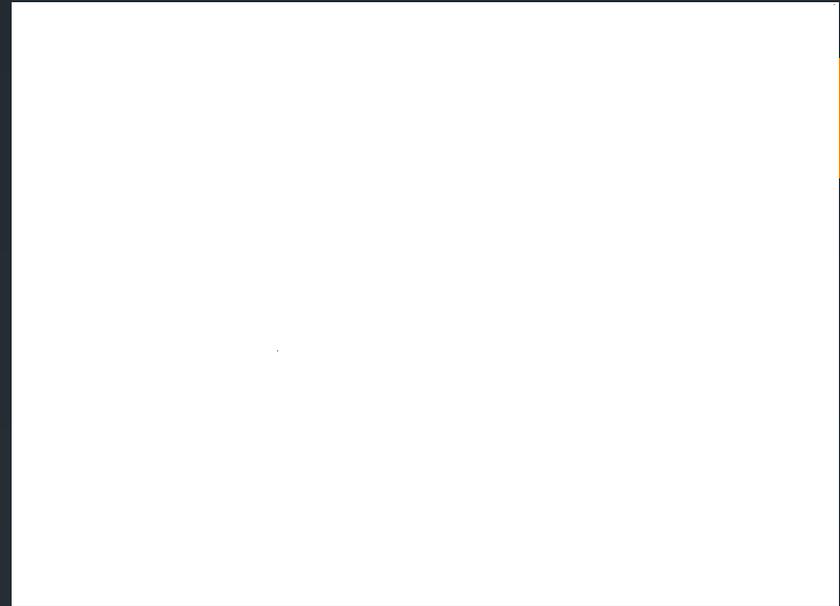
# STATISTICAL & TECHNICAL SUPPORT SECTION REPORTS

- **S. A. & I. FORM 2633 – COUNTY  
TAX LEVIES**
- **PROGRESS REPORT ON COUNTY  
VISUAL INSPECTION PROGRAMS**



# FORM 917-B

- TENTH YEAR
- FRONT COMPLETELY BLANK
- PROGRAM PRINTS ENTIRE FRONT OF ABSTRACT
- ON THE BACK
  - PERSONAL PROPERTY DEFINITIONS
  - SIGNATURE LINE FOR ASSESSOR
  - CERTIFICATION BY STATE AUDITOR



OTC Form 917-B

**ABSTRACT PERSONAL PROPERTY DEFINITIONS**

1. Manufacturing and Processing (Other than Oil and Gas): Industry and product that is not Hydrocarbon based.
2. Refineries, Gasoline Plants, Gathering and Compression: Hydrocarbon based property engaged specifically in the gathering and compression of product, or the refining and development of a finished good for consumption by end-user.
3. Other Oil, Gas and Mining Property: All mining property, all other hydrocarbon property not included on line item #2 above, would be inclusive of tank farms or other storage facilities.
4. Business Inventories (gross): Would be inclusive of Freeport inventory, defined as that property carried as product for the consumer and inclusive of any percentage completed of work in progress.
5. Business Furniture, Fixtures and Equipment: Property used by the business in everyday operations. Should include all other operational property not reported on line items 1 through 4.
6. Manufactured Homes on Land owned by others.
7. Improvements on Leased Land and Leasehold Improvements: Capital improvements on property owned by others.
8. Livestock and Animals: All types.
9. Farm Tractors and Equipment: All types of farm tractors and related equipment.
10. Household Equipment and Other Personal Property: All household personal property, 0 if abolished (Article 10, Section 8a, Oklahoma Constitution).

---

**NOTICE: ANY INQUIRES REGARDING THIS FORM SHOULD BE MADE TO THE OKLAHOMA TAX COMMISSION.**

I do hereby certify that this abstract is a true and correct statement of all property valued and assessed for taxation as fixed by the County Board of Equalization and shown by the records in my office this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_ County Assessor

\_\_\_\_\_ County, Oklahoma

---

I do hereby certify that this abstract is a true and correct statement of all property valued and assessed for taxation as fixed by the State Board of Equalization and subscribe my name and affix the seal of my office this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Seal) \_\_\_\_\_ State Auditor and Inspector

# FORM 917-B

- LASER PRINTER

- TEXT

- NUMBERS

- BOXES

- DATA MUST BE ON CARDSTOCK AND ON THE SAME FORM WITH ASSESSOR'S SIGNATURE

2006-2007  
SCHEDULE

**ANNUAL ABSTRACT OF VALUATION AND ASSESSMENT FOR MAJOR COUNTY, 2006**

	Fair Cash Valuation	Fractional Assessment Percentage Applied	Gross Assessed Valuation
1. Manufacturing and Processing (Other than Oil and Gas)			
2. Refineries, Gasoline Plants, Gathering and Compression			
3. Other Oil, Gas and Mining Property			
4. Business Inventories (gross)			
5. Business Furniture, Fixtures and Equipment			
6. Manufactured Homes on Land Owned by Others			
7. Improvements on Leased Land and Leasehold Improvements			
8. Livestock and Animals			
9. Farm Tractors and Equipment			
10. Household Equipment and Other Personal Property			
11. Total Personal Property Valuation			
12. Less Freeport Exemption			
13. Net Personal Property Valuation			
14. Valuation Penalty			
15. Less Violations Exemption			
16. Less Nonprofit Residential Exemption			
17. Less Manufactured Homes on Leased Land Exemption			
18. Net Assessed Value Personal Property Subject to Tax			

Manufactured Homes Disabled Veteran Exemptions	Taxable Fair Cash Valuation	Number	Gross Assessed Valuation

Taxable Fair Cash Valuation		Fractional Assessment % Applied	Gross Assessed Valuation	
Real Estate	Improvements		Real Estate	Improvements
19. Non-Residential Urban				
20. Residential Rural				
21. Commercial/Industrial Urban				
22. Commercial/Industrial Rural				
23. Agriculture Urban				
24. Agriculture Rural				
25. Substate Real Estate and Improvements (Items 19 through 24)				
26. Less Nonprofit Residential Exemption				
27. Less Disabled Veteran Exemption				
28. Less Manufactured Homes on Leased Land Exemption				
29. Net Assessed Value Locally Valued Real Property Subject to Tax				
30. Total Not Assessed Locally Valued Property Subject to Tax (Items 18 + 29 + 27 + 28 + 30)				

OTC Form 917-B

**ABSTRACT PERSONAL PROPERTY DEFINITIONS**

- Manufacturing and Processing (Other than Oil and Gas): Industry and product that is not Hydrocarbon based.
- Refineries, Gasoline Plants, Gathering and Compression: Hydrocarbon based property engaged specifically in the gathering and compression of product, or the refining and development of a finished good for consumption by end-user.
- Other Oil, Gas and Mining Property: All mining property, all other hydrocarbon property not included on line item #2 above, would be inclusive of tank farms or other storage facilities.
- Business Inventories (gross): Would be inclusive of Freeport inventory, defined as that property carried as product for the consumer and inclusive of any percentage completed of work in progress.
- Business Furniture, Fixtures and Equipment: Property used by the business in everyday operations. Should include all other operational property not reported on line items 1 through 4.
- Manufactured Homes on Land owned by others.
- Improvements on Leased Land and Leasehold Improvements: Capital improvements on property owned by others.
- Livestock and Animals: All types.
- Farm Tractors and Equipment: All types of farm tractors and related equipment.
- Household Equipment and Other Personal Property: All household personal property, 0 if abolished (Article 10, Section 8a, Oklahoma Constitution).

**NOTICE: ANY INQUIRES REGARDING THIS FORM SHOULD BE MADE TO THE OKLAHOMA TAX COMMISSION.**

I do hereby certify that this abstract is a true and correct statement of all property valued and assessed for taxation as fixed by the County Board of Equalization and shown by the records in my office this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
County Assessor

\_\_\_\_\_  
County, Oklahoma

I do hereby certify that this abstract is a true and correct statement of all property valued and assessed for taxation as fixed by the State Board of Equalization and subscribe my name and affix the seal of my office this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Seal) \_\_\_\_\_ State Auditor and Inspector

# FORM 917-B

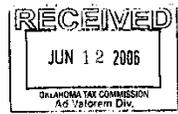
- **CERTIFIED BY THE STATE BOARD OF EQUALIZATION**
- **COUNTY BUDGETS ARE BASED ON ABSTRACT FIGURES**
- **USED FOR LEGISLATIVE REQUESTS**
- **REPORTED IN THE VISUAL INSPECTION PROGRESS REPORT**





# FORM 923

## REPORT OF HOMESTEAD EXEMPTION



■ **COMPUTERIZED REPORT**

■ **SAME LAYOUT**

■ **SAME DATA**

Time: 8:58AM Annual Report of Homestead Exemption

*State of Oklahoma, Latimer County*  
*I, the undersigned County Assessor, do hereby certify that the following is a true and correct report of all the Homesteads exempt from taxation in the county of Latimer, for the year 2006. As fixed by the County Board of Equalization and shown by the records in my office.*

Classification of Homestead	Number of Homesteads	Acres or Lots Allowed Homestead	Assessed Value Before Homestead	Amount of Homestead Allowed	Net Assessed Value of Homestead
RURAL EXEMPT	1,751	49,032.15	6,788,932	1,696,527	4,924,250
RURAL DBL.	201			168,155	
URBAN EXEMPT	547	824.27	1,893,563	537,305	1,356,647
URBAN DBL.	116			99,611	
<b>TOTAL -----&gt;</b>	<b>2,615</b>	<b>49,856.42</b>	<b>8,782,495</b>	<b>2,501,598</b>	<b>6,280,897</b>

Rural				Urban					
School District	Number of Base H.S.	Amount of Base H.S.	Number of Dbl. H.S.	Amount of Dbl. H.S.	School District	Number of Base H.S.	Amount of Base H.S.	Number of Double H.S.	Amount of Double H.S.
I-1 CITY	0	0	0	0	I-1 CITY	420	413,482	90	77,160
I-1 RURAL	573	562,396	45	39,009	I-1 RURAL	0	0	0	0
I-2 CITY	0	0	0	0	I-2 CITY	127	123,823	26	22,451
I-2 RURAL	174	171,555	18	14,764	I-2 RURAL	0	0	0	0
I-3 BUFFALO VAL	345	328,605	57	50,788	I-3 BUFFALO VAL	0	0	0	0
I-4 PANOLA	346	334,988	37	30,044	I-4 PANOLA	0	0	0	0
J-16 LEFLORE	116	109,651	19	14,539	J-16 LEFLORE	0	0	0	0
J-39 FANSHAWE	13	13,000	1	1,000	J-39 FANSHAWE	0	0	0	0
J-52 TALIHINA	36	35,628	2	1,644	J-52 TALIHINA	0	0	0	0
JD-2 ALBION	4	4,000	0	0	JD-2 ALBION	0	0	0	0
JD-4 PUSH.	1	1,000	1	722	JD-4 PUSH.	0	0	0	0
JH-1 HARTSHORN	143	135,704	21	15,845	JH-1 HARTSHORN	0	0	0	0
J-28 CROWDER	0	0	0	0	J-28 CROWDER	0	0	0	0
<b>TOTAL</b>	<b>1,751</b>	<b>1,696,527</b>	<b>201</b>	<b>168,155</b>		<b>547</b>	<b>537,305</b>	<b>116</b>	<b>99,611</b>

In testimony whereof, I hereunder subscribe my name this 7 Day of June, 2006  
 County Assessor [Signature] Date 12-7-06 County Latimer

# FORM 923 REPORT OF HOMESTEAD EXEMPTION

- **USED FOR**
  - **LEGISLATIVE REQUESTS**
  - **REVENUE IMPACT STUDIES**





# S. A. & I. FORM 2633 - COUNTY TAX LEVIES

- **USED FOR**
  - **CALCULATING AVERAGE COUNTY LEVY**
  - **AUDITING OTC FORM 993/  
TAX ROLL ABSTRACT**
  - **LEGISLATIVE AND OTHER REQUESTS**



# FORM 993

## REPORT OF NET ASSESSED VALUATION AND MILLAGE

- SAME DATA AS TAX ROLL ABSTRACT
- VALUES, LEVIES & TAXES BY TAXING JURISDICTION
- AD VALOREM REFERENCE #
  - COUNTY
  - SCHOOL DISTRICT
  - VO-TECH
  - RURAL OR CITY

County # 01

OTC FORM #993

**COUNTY ASSESSOR'S REPORT OF NET ASSESSED VALUATION AND MILLAGE**

FOR THE TAXABLE YEAR 2008  
ADAIR COUNTY, STATE OF OKLAHOMA

To the County Assessor: The following is a full and correct report of net assessed valuation and millage as certified by the county treasurer for the current taxable year. It is to contain the net total valuations, separately stated as to personal and real property. Each taxing jurisdiction, by actual addition of tax roll entries with the applicable levies, shall be extended separately. These entries shall total as entered on the tax rolls as certified for collection on or before November 1 of the current tax year. (Ref. 68 O.S. 20D1, Section 2842-C)

School Districts or Taxing Entities having Authorized Tax Levies	Class	Net Assessed Valuations	Millage Levies	Total Tax Calculated for Collection
School District # and Name <b>D-1 SKELLEY</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-001-04-0000 1</b>	Real			
Vo-Tech City Name Special Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>I-4 WATTS</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-002-04-0000 4A</b>	Real			
Vo-Tech City Name Special Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>I-4 WATTS</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-002-04-1776 WATS4</b>	Real			
Vo-Tech City Name Special Joint County <b>04 WATTS</b>	PS			
School District # and Name <b>I-11 WESTVILLE</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-003-04-0000 11A</b>	Real			
Vo-Tech City Name Special Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>I-11 WESTVILLE</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-003-04-1806 WST11</b>	Real			
Vo-Tech City Name Special Joint County <b>04 WESTVILLE</b>	PS			
School District # and Name <b>D-19 PEAVINE</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-005-04-0000 19</b>	Real			
Vo-Tech City Name Special Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>D-22 MARYETTA</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-006-04-0000 22</b>	Real			
Vo-Tech City Name Special Joint County <b>04 RURAL</b>	PS			
School District # and Name <b>D-24 ROCKY MOUNTAIN</b>	Pers			
ADV Reference No. Co. SD Code # <b>01-007-04-0000 24</b>	Real			
Vo-Tech City Name Special Joint County <b>04 RURAL</b>	PS			

Page 1 R:\citylev\metasd.mdb\bits

# FORM 993

## REPORT OF NET ASSESSED VALUATION AND MILLAGE

■ **COMPUTERIZED  
VERSION**

■ **SAME LAYOUT &  
DATA**

■ **ASSESSOR JUST  
PRINTS & SIGNS**

### COUNTY ASSESSOR ABSTRACT OF TAX ROLLS FOR THE TAXABLE YEAR 2006

Alfalfa County, State of Oklahoma

Page 2 of 3

To the County Clerk: The following is a true and correct ABSTRACT of the Original Tax Rolls of the aforesaid County and State and for the aforesaid Taxable Year, showing the total valuation, exclusive of homestead exemptions, separately stated as to personal (including bodies corporate) and real, with the amount of tax extended against each separately stated as to each Taxation Unit, ascertained by actual addition of tax roll entries and items, together with the several rates of levy as to each on the basis of which such extensions were made; and finally, the aggregate or grand total thereof entered on the tax rolls of said County for said year, to-wit:

TAX ROLL UNIT School Districts or parts of Districts having Uniform Tax Levies	TAX COMPUTATION CONTROL			Variance (Tax Gain or Loss)	Total Tax Extended on Tax Rolls	Special Assessments	GRAND TOTAL EXTENDED ON TAX ROLLS
	Taxable Valuations on Tax Rolls	Total Levies Applied	Total Tax Computed				Total Charge to County Treasurer <small>Enter an one item total tax for Taxation Unit</small>
193-Timberlake 02-015-00-0000	Personal	2,656,339	66.850000 ✓	177,576.26	1.16	177,677.42	763,018.80
	Real	6,607,002		441,678.08	8.90	441,686.98	
	Pub. Service	2,150,401		143,754.31	0.09	143,754.40	
Jet City 02-015-00-0863	Personal	152,023	66.850000 ✓	10,162.74	0.10	10,162.84	44,760.42
	Real	356,444		23,828.28	1.22	23,828.50	
	Pub. Service	161,078		10,768.06	0.02	10,768.08	
J1-Ringwood-M 02-366-10-0000	Personal	47,709	90.050000 ✓	4,296.20	0.00	4,296.20	10,500.26
	Real	37,849		3,408.30	0.06	3,408.36	
	Pub. Service	31,046		2,795.69	0.01	2,795.70	
Carmen City 02-617-10-0275	Personal	123,970	75.850000	9,403.12	0.08	9,403.20	55,935.24
	Real	504,792		38,288.47	2.13	38,290.60	
	Pub. Service	108,654		8,241.41	0.03	8,241.44	
J1-Woods-W 02-617-10-0000	Personal	1,270,674	75.850000	96,380.62	0.24	96,380.86	363,162.18
	Real	2,491,395		188,972.31	2.63	188,974.94	
	Pub. Service	1,025,792		77,806.32	0.06	77,806.38	
J33-Grant 02-225-00-0000	Personal	2,542	56.560000 ✓	143.78	0.00	143.78	6,479.64
	Real	97,024		5,487.68	0.12	5,487.80	
	Pub. Service	14,994		848.06	0.00	848.06	
Aline City 02-362-10-0027	Personal	192,209	74.790000 ✓	14,375.31	0.05	14,375.36	46,844.62
	Real	297,534		22,262.57	1.13	22,263.70	
	Pub. Service	136,590		10,215.57	0.01-	10,215.56	
J4-Aline-M 02-362-10-0000	Personal	1,870,640	74.790000 ✓	139,905.17	0.41	139,905.58	291,542.18
	Real	1,344,140		100,528.23	1.25	100,529.48	
	Pub. Service	683,341		51,107.07	0.05	51,107.12	
J42-Garfield 02-195-00-0000	Personal	9,658	55.220000 ✓	533.31	0.01	533.32	976.42
	Real	8,024		443.09	0.01	443.10	
	Pub. Service	0		0.00	0.00	0.00	

# OTC FORM 993 REPORT OF NET ASSESSED VALUATION AND MILLAGE

- **USED FOR**

- LEGISLATIVE REQUESTS
- REVENUE IMPACT STUDIES

- **DATA BY TAXING JURISDICTION**

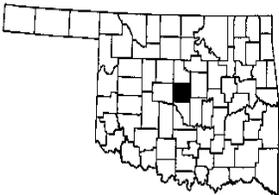
- PROPERTY VALUES BY CLASS
- LEVIES
- TAXES CALCULATED FOR COLLECTION



# PROGRESS REPORT

(PROGRESS REPORT TO THE LEGISLATURE AND THE STATE BOARD OF EQUALIZATION ON COUNTY VISUAL INSPECTION PROGRAMS)

- ASSESSOR'S OFFICE / STAFF INFORMATION
- COUNTY BOARD OF EQUALIZATION MEMBERS
- PROPERTY VALUATIONS
- PARCELS
- HOMESTEADS

Oklahoma County Statistics							
<b>Assessor / Office Information</b>							
County:	Oklahoma	Co. # 55					
Assessor:	Leonard Sullivan						
Year appointed:	N/A	Year elected:	2004				
Years as Assr.:	4	Yrs Empl in Assr Off:	4				
First deputy:	Larry Stein						
County Seat:	Oklahoma City						
Mailing Address:	320 Robert S. Kerr, #313, OKC, OK 73102						
E-mail address:	leo.sui@oklahomacounty.org						
Web site address:	oklahomacounty.org/assessor						
Telephone:	(405) 713-1201						
Fax:	(405) 713-1853						
Population:	680,815						
Area:	720 (sq miles)	460,800 (acres)					
<b>County Board of Equalization Members</b>							
<u>Name</u>	<u>Appointing Authority</u>	<u>Year</u>					
James H. Harrod	County Commissioners	1988					
Donald W. Strube	District Judge	1998					
Frank Burns	Oklahoma Tax Commission	1976					
<b>Assessor and Staff Information</b>			<b>Parcel Information</b>				
<u>Current Staff</u>		<u>Staff Achieving Accreditation</u>		<u>Property Use Class</u>	<u>Vacant</u>	<u>Improved</u>	<u>Class Total</u>
Full-Time	Part-Time	Int	Adv	Residential:	27,095	232,856	259,950
Office: 52	1	Full-Time: 8	59	Commercial:	4,047	16,044	20,091
Field: 25	0	Part-Time: 0	0	Agricultural:	1,536	1,302	2,838
Total: 77	1	Total: 8	59	Exempt:	15,369		15,369
				Total Parcels:	298,248		
				Total Personal Property Accounts:	33,872		
<b>Assessor and Staff Information</b>			<b>Fractional Assessment %</b>				
Are the Assessor and First Deputy accredited in accordance with 68 O.S., Section 2816?			<u>Property Class</u>	<u>Real Prop</u>	<u>Pers Prop</u>		
Yes			Residential:	11.00	13.75		
			Commercial:	11.00	13.75		
			Agricultural:	11.00	13.75		
			<b>Homestead Information</b>				
			<b>Rural</b>	<b>Urban</b>			
			Base number: 3,695	Base number: 117,216			
			Additional number: 155	Additional number: 6,827			
			<b>Compliance</b>				
			County is in substantial compliance with the Annual Valuation requirement.				
<b>Change in Gross Assessed Valuations for Real Estate, Improvements and Personal Property</b>							
2008 Real Prop:	\$4,231,912,893	2008 Pers Prop:	\$938,893,766				
2007 Real Prop:	\$3,937,136,936	2007 Pers Prop:	\$895,626,168				
Inc/Dec:	\$294,775,957	Inc/Dec:	\$43,267,598				
Change:	7.49%	Change:	4.83%				

# PROGRESS REPORT

- BUDGETS
- REIMBURSEMENTS
- GENERAL INFO ON VISUAL INSPECTION PROJECT
- PERSONAL PROPERTY INFORMATION

Oklahoma cont'd

## COUNTY ASSESSOR BUDGET INFORMATION

FISCAL YEAR 2007 EXPENDITURES		
General Fund:	\$2,193,245	Visual Inspection: \$2,718,783

General Operating Budget					Visual Inspection Budget				
FY	Requested	Approved	% of Total	% of Local	FY	Requested	Approved	% of Total	% of Local
04-05	\$2,124,218	\$2,124,218	43.96%	43.96%	04-05	\$2,707,777	\$2,707,777	56.04%	56.04%
05-06	\$2,259,826	\$2,152,323	43.92%	43.92%	05-06	\$2,824,234	\$2,748,624	56.08%	56.08%
06-07	\$2,286,873	\$2,229,310	43.75%	43.75%	06-07	\$2,867,298	\$2,866,798	56.25%	56.25%
07-08	\$2,329,132	\$2,254,331	43.43%	43.43%	07-08	\$2,996,280	\$2,936,515	56.57%	56.57%
08-09	\$2,368,551	\$2,248,648	42.65%	42.65%	08-08	\$3,098,374	\$3,023,175	57.35%	57.35%

Total Assessor Budget		
FY	Total Budget Gen / V / OTC	Local Budget Gen / V
04-05	\$4,831,995	\$4,831,995
05-06	\$4,901,547	\$4,901,547
06-07	\$5,095,108	\$5,095,108
07-08	\$5,190,848	\$5,190,848
08-09	\$5,271,824	\$5,271,824

2007 Reimbursements			
Additional Homestead Exemption		5-Year Tax Exempt Manufacturing	
Claim Amount	\$798,519	Claim Amount	\$9,102,141
Reimbursement Amount	\$0	Reimbursement Amount	\$9,102,141

Personal Property Information			
Abolished Household Personal Property Tax:	Yes	Use of OTC Approved Personal Property Forms (Series 901) exclusively:	No
Effective Year: 1996		Household Personal Property valued county-wide in accordance with 68 O.S. 2001, Sec. 2817-A	N/A

Visual Inspection Project, General			
<u>Agricultural Properties:</u>		<u>Mapping:</u>	
Use of SBOE-approved methodology:	Yes	Adequate mapping resources in place:	Yes
Year dollar per point approved:	1998	Using approved MPIN* system:	Yes
		Capable of generating approved MPIN*:	Yes
<u>Visual Inspection: (Year 2 of Fifth Cycle)</u>		* Map Parcel Identification Number	
Vis Insp being done by - real prop:	Assessor & Staff	<u>Sales File:</u>	
Vis Insp being done by - pers prop:	Assessor & Staff	Maintains an active sales file:	Yes
On schedule:	Yes	% of sales file (computer):	100
if no. % complete:		% of sales file (manual):	0
<u>CAMA: (Computer-Assisted Mass Appraisal)</u>		Sales questionnaires mailed:	Yes
CAMA system currently in use:	Colorado Customware	% returned:	60
Using OTC approved cama data cards:	Yes		

# COUNTY VISUAL INSPECTION PROGRESS REPORT

- **SENT TO**
  - LEGISLATURE
  - STATE BOARD OF EQUALIZATION MEMBERS
  - ASSESSORS
  - OTHER INTERESTED PARTIES
- **DATA**
  - QUESTIONNAIRES
  - ABSTRACT
  - HOMESTEAD REPORT
  - REIMBURSEMENT CLAIMS
    - 5-YR TAX EXEMPT MANUFACTURING





## Thought For The Day

- “The Right To Be Heard Does Not Automatically Include The Right To Be Taken Seriously.”  
–Hubert H. Humphrey

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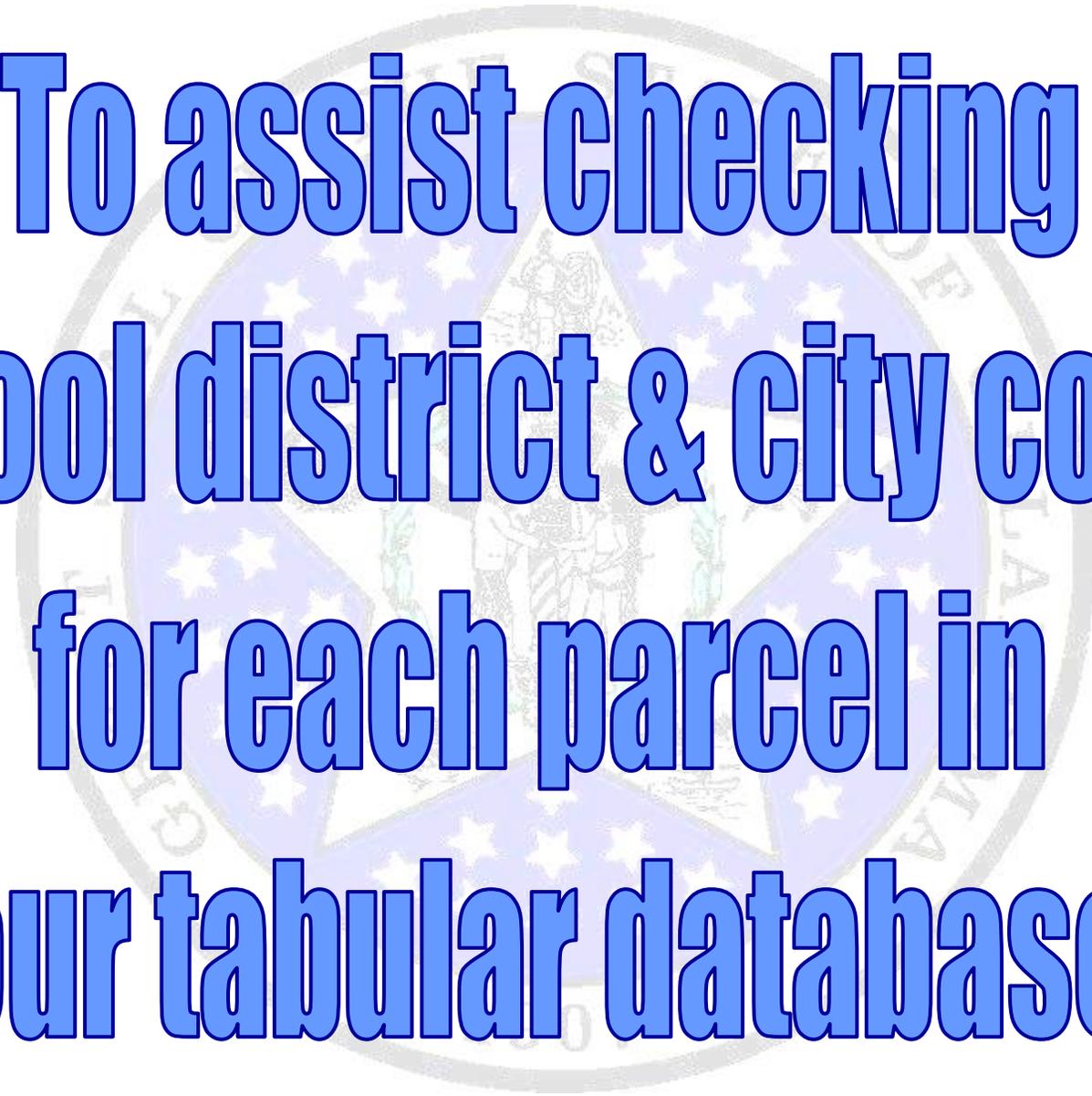
## **ACCO County Officer Training**

---

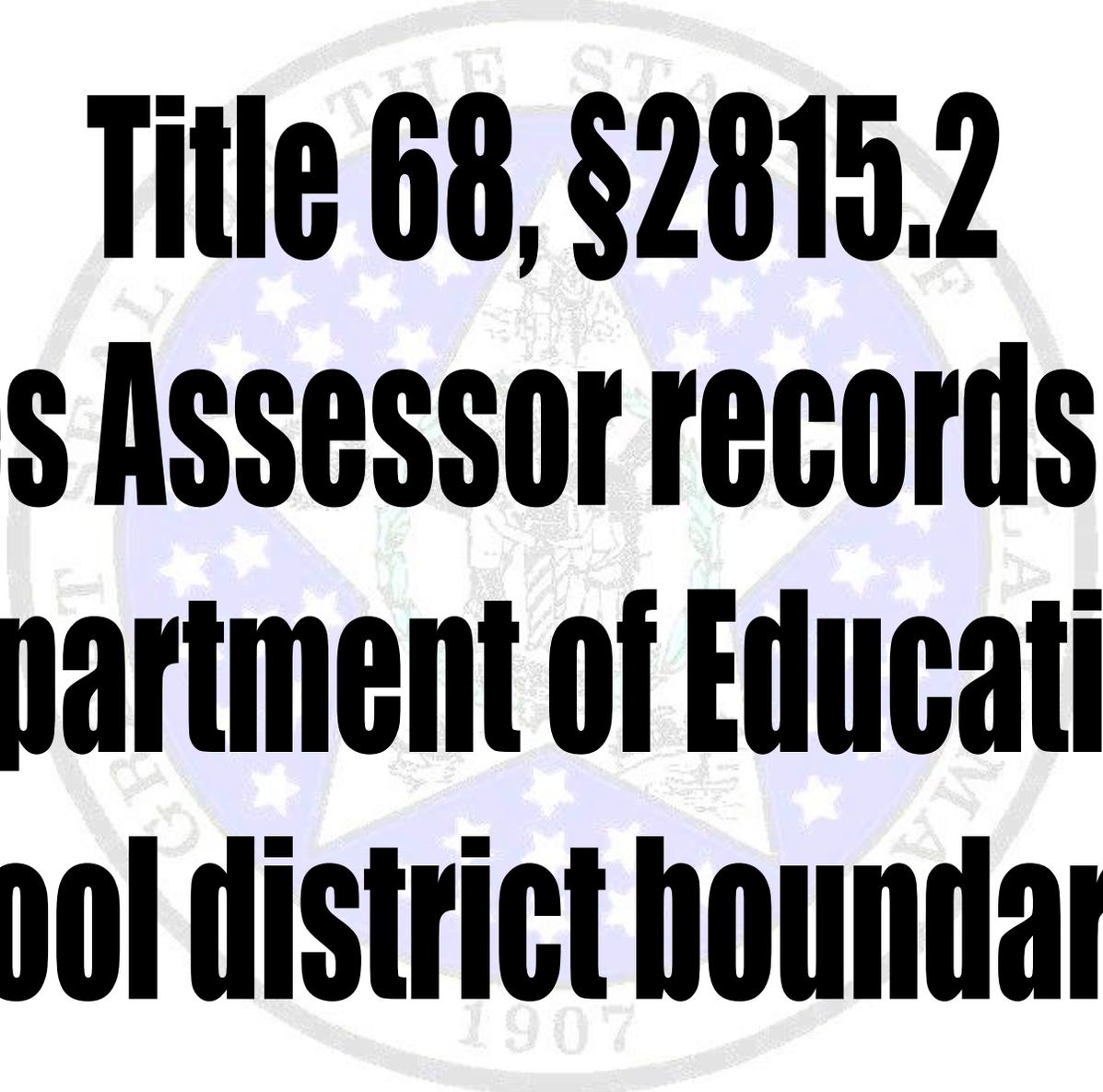
**What Can I Use All  
This Mapping For?**

**Presented by Troy Frazier, OTC**

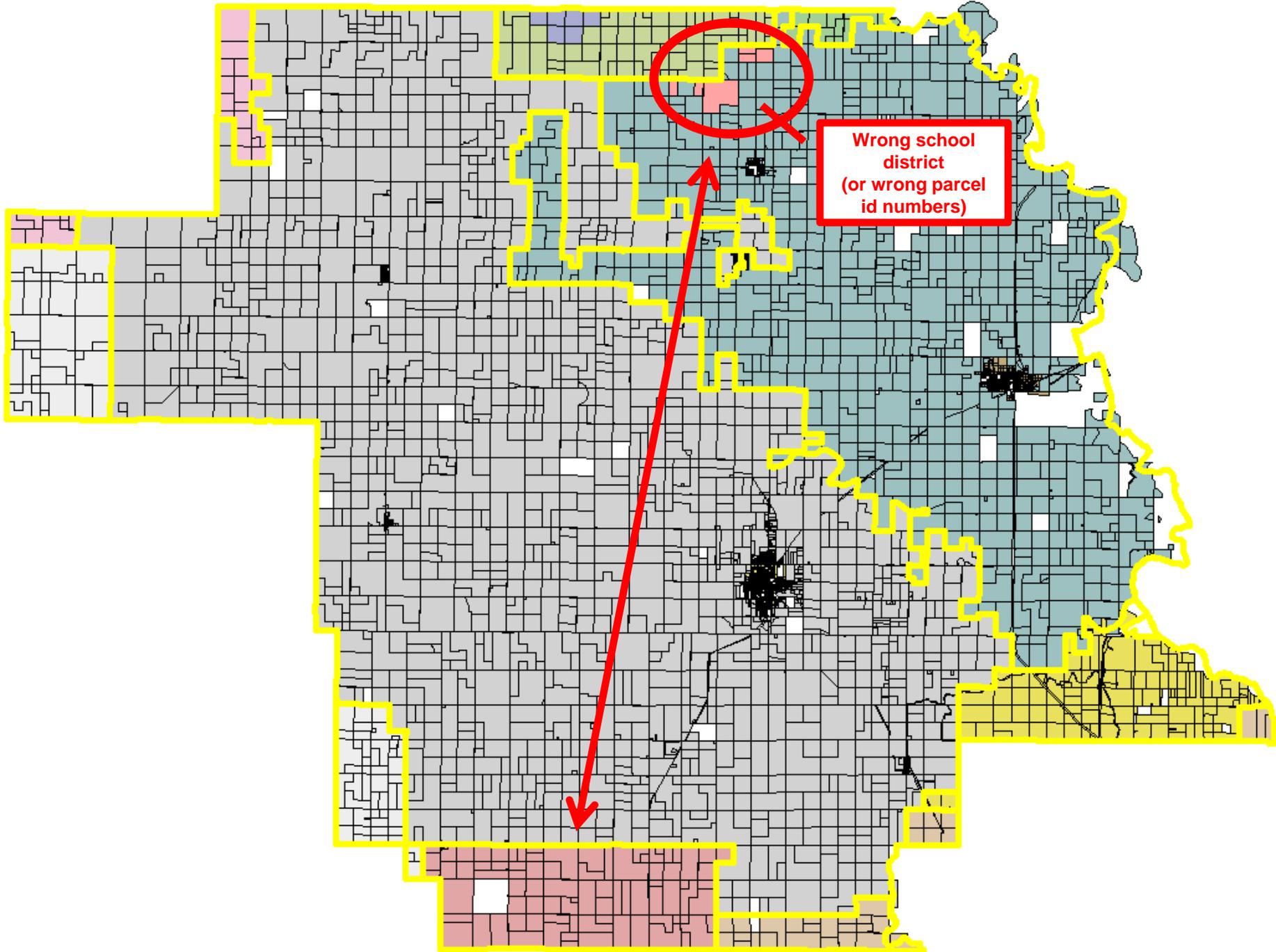
1907



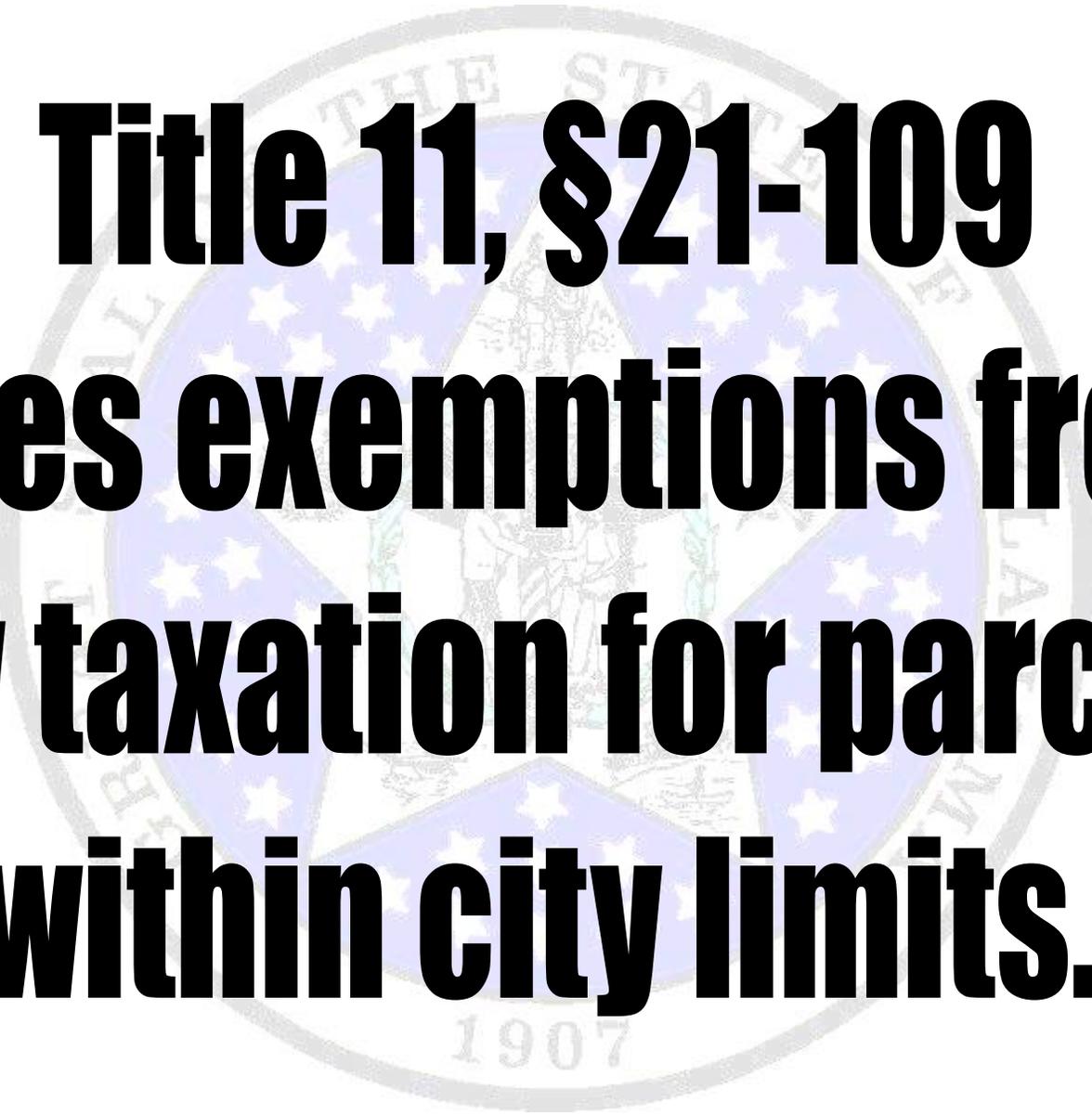
**To assist checking  
school district & city codes  
for each parcel in  
your tabular databases**



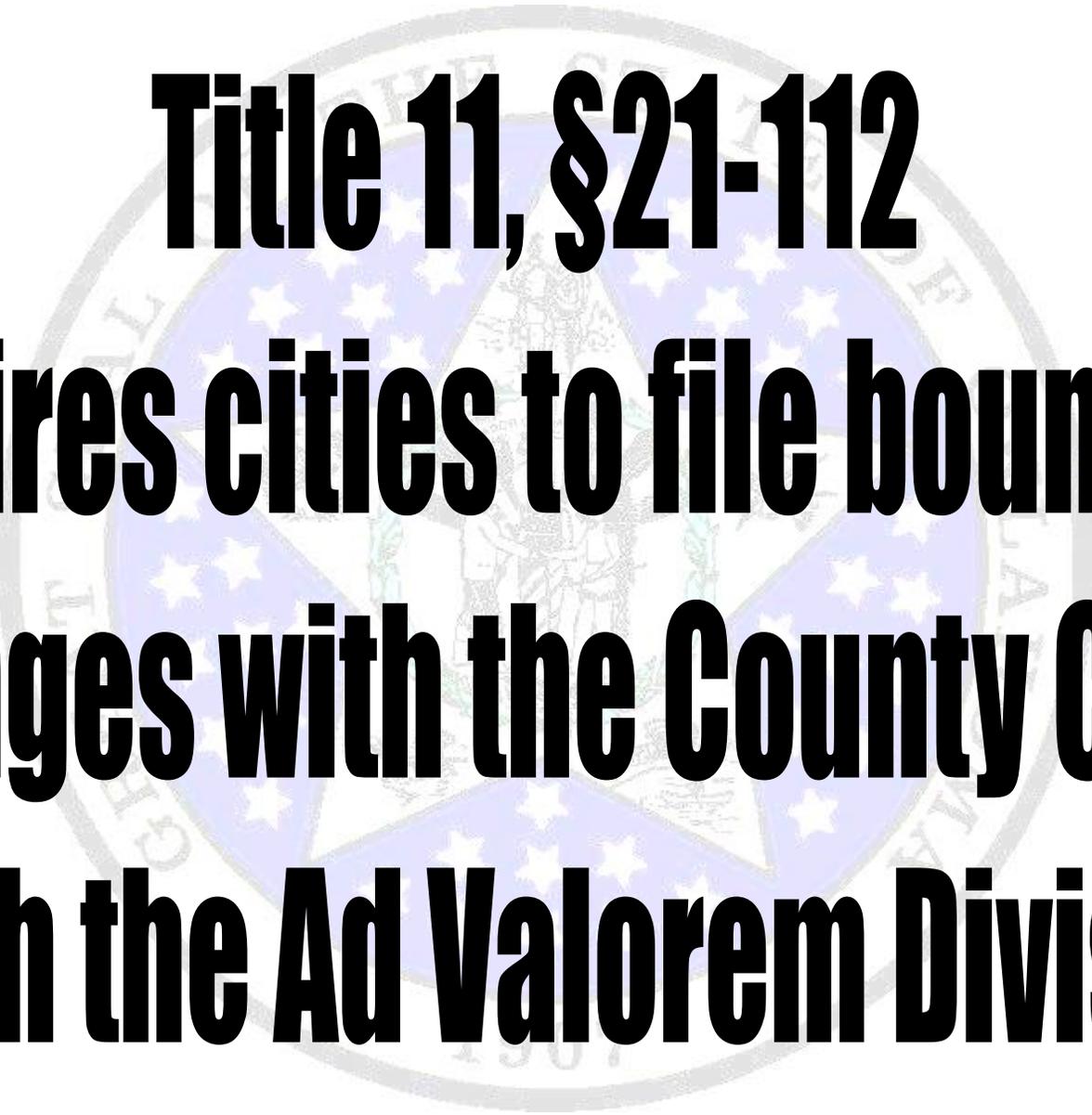
**Title 68, §2815.2**  
**ties Assessor records to**  
**Department of Education**  
**school district boundaries.**



Wrong school district  
(or wrong parcel id numbers)



**Title 11, §21-109  
gives exemptions from  
city taxation for parcels  
within city limits.**

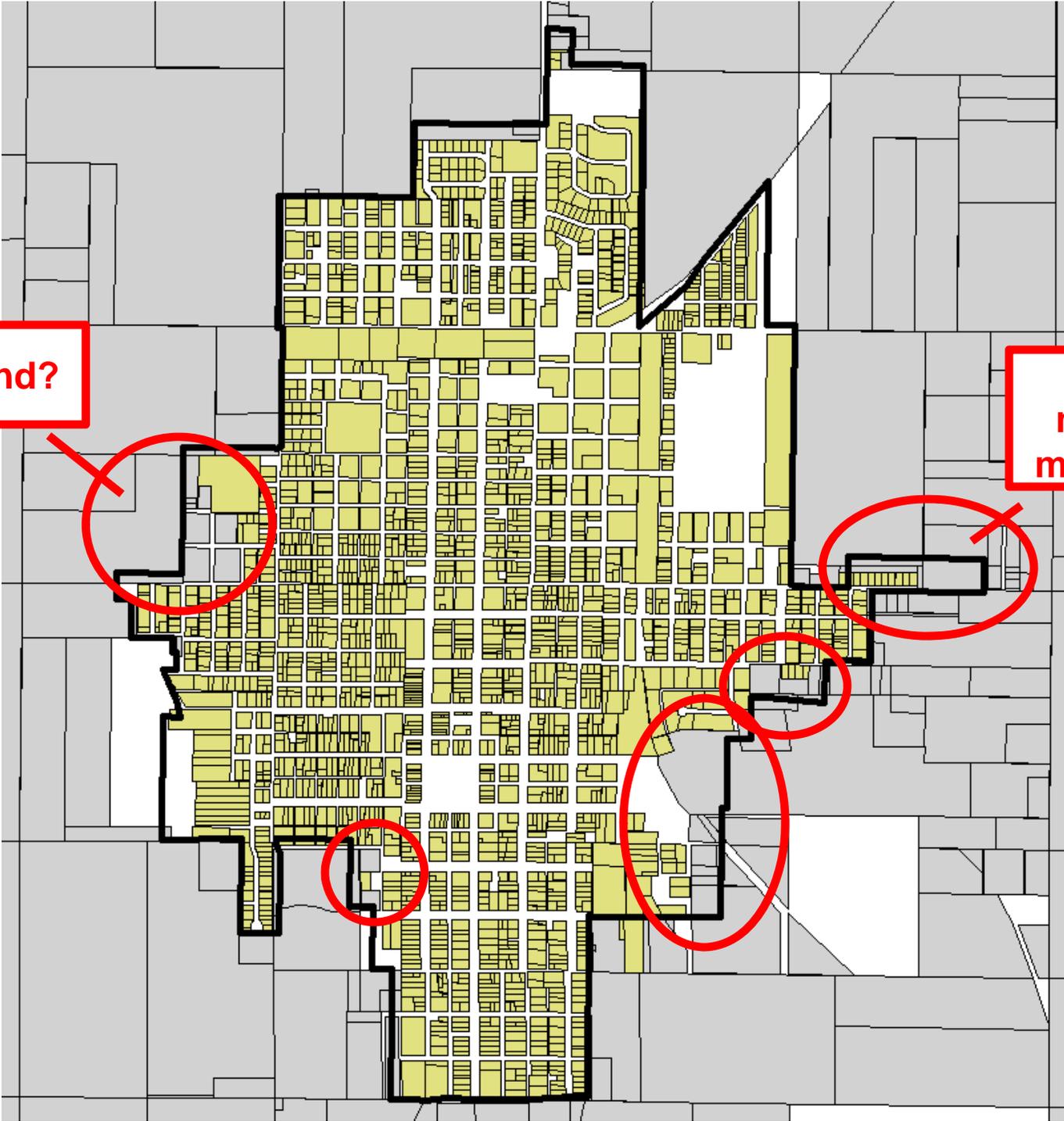


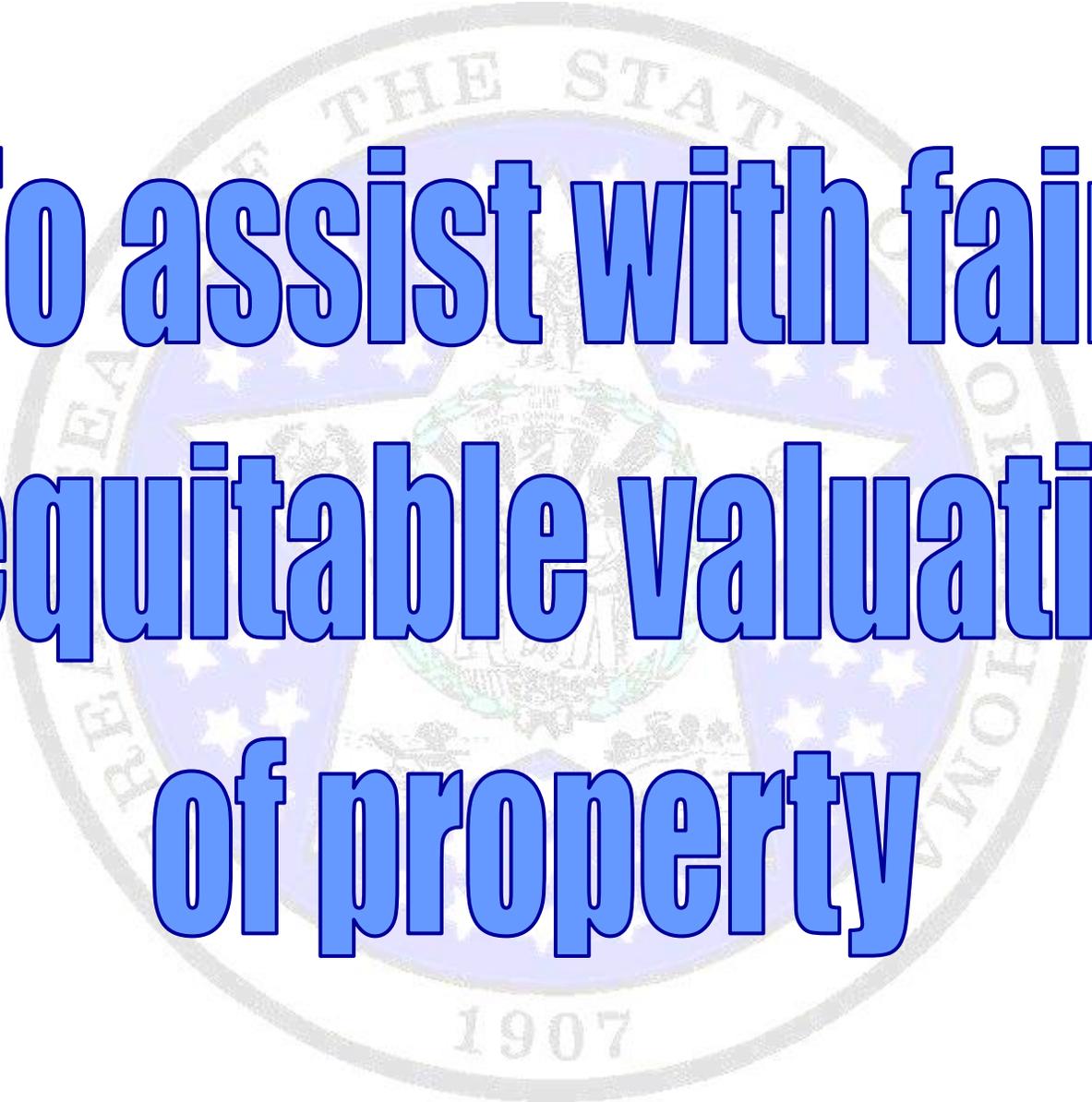
# **Title 11, §21-112**

**requires cities to file boundary  
changes with the County Clerk  
& with the Ad Valorem Division.**

Ag land?

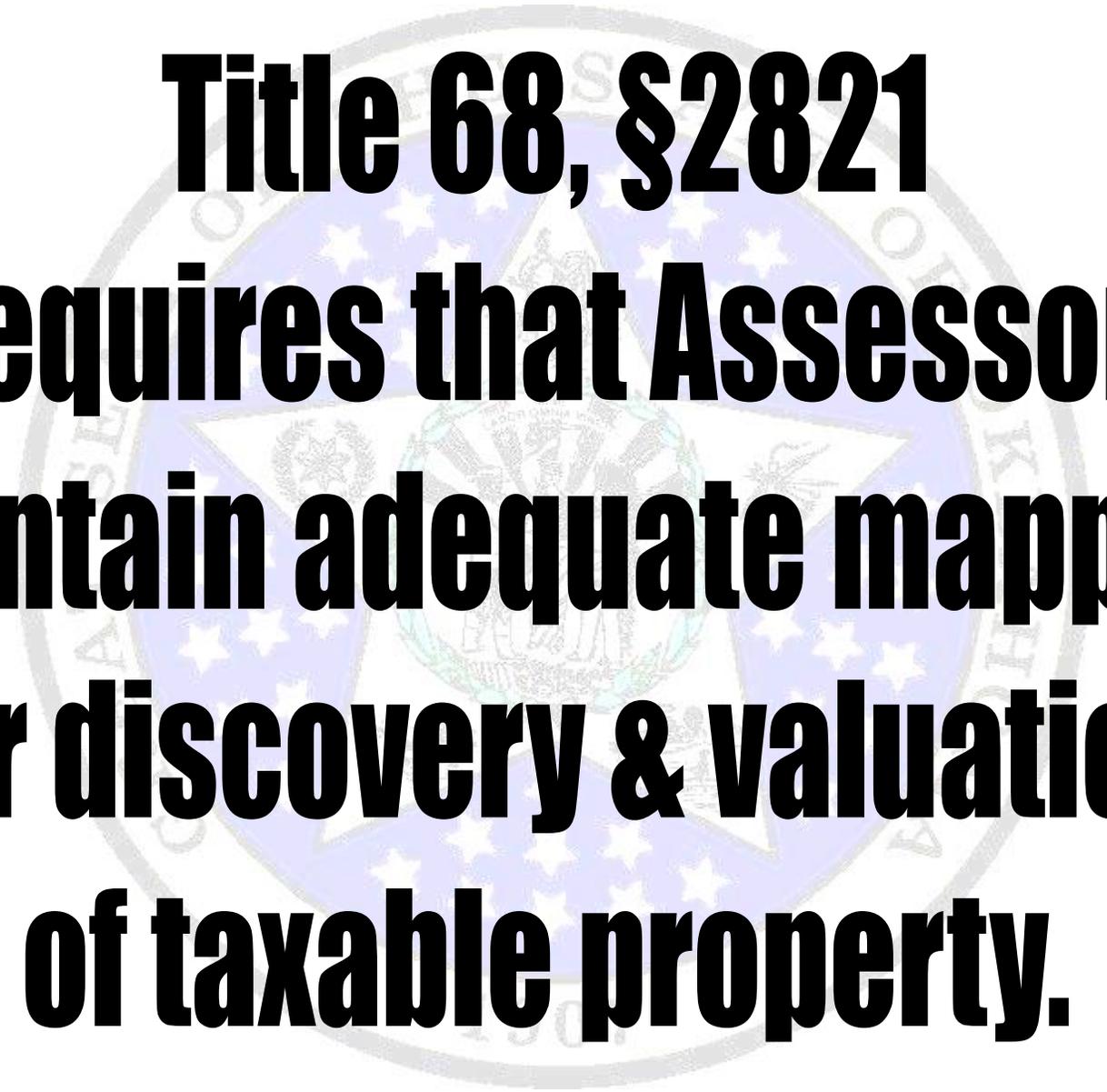
State  
mapping  
mismatch?





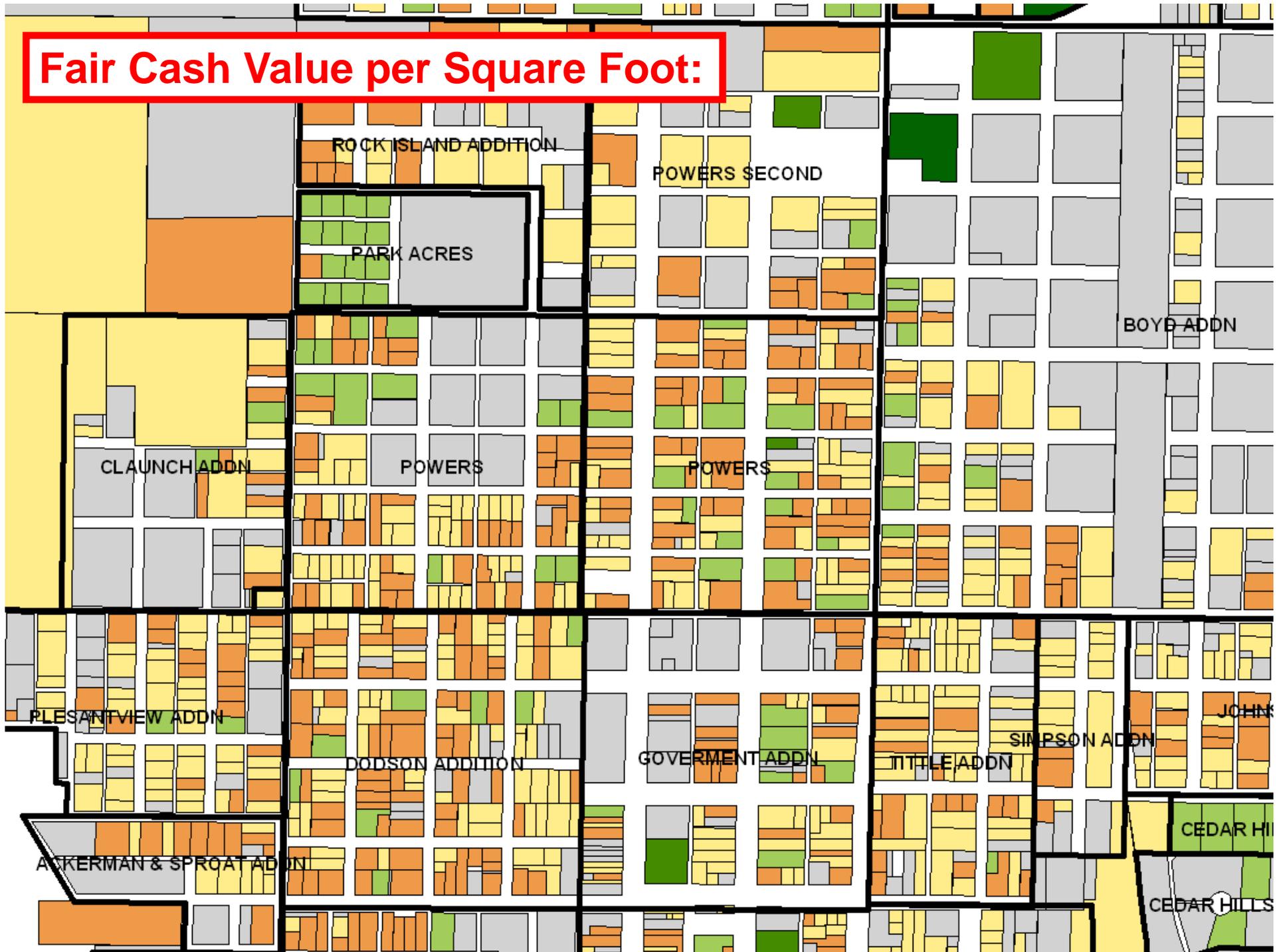
The seal of the Board of Property Appraisers of the State of Florida is visible in the background. It features a central shield with a scale of justice, a book, and a sun. The shield is surrounded by a circular border containing the text "BOARD OF PROPERTY APPRAISERS OF THE STATE OF FLORIDA" and the year "1907".

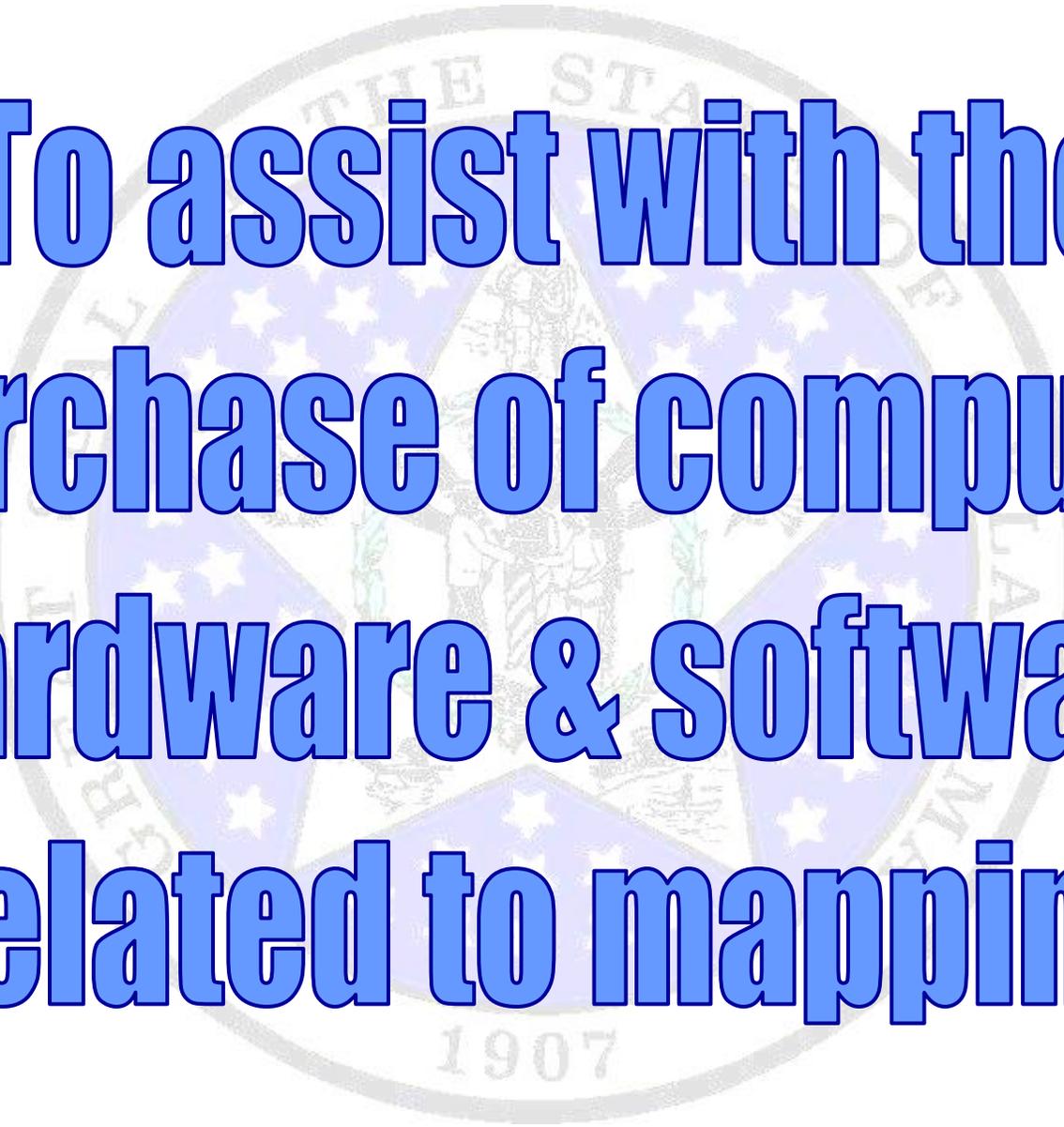
**To assist with fair  
& equitable valuation  
of property**



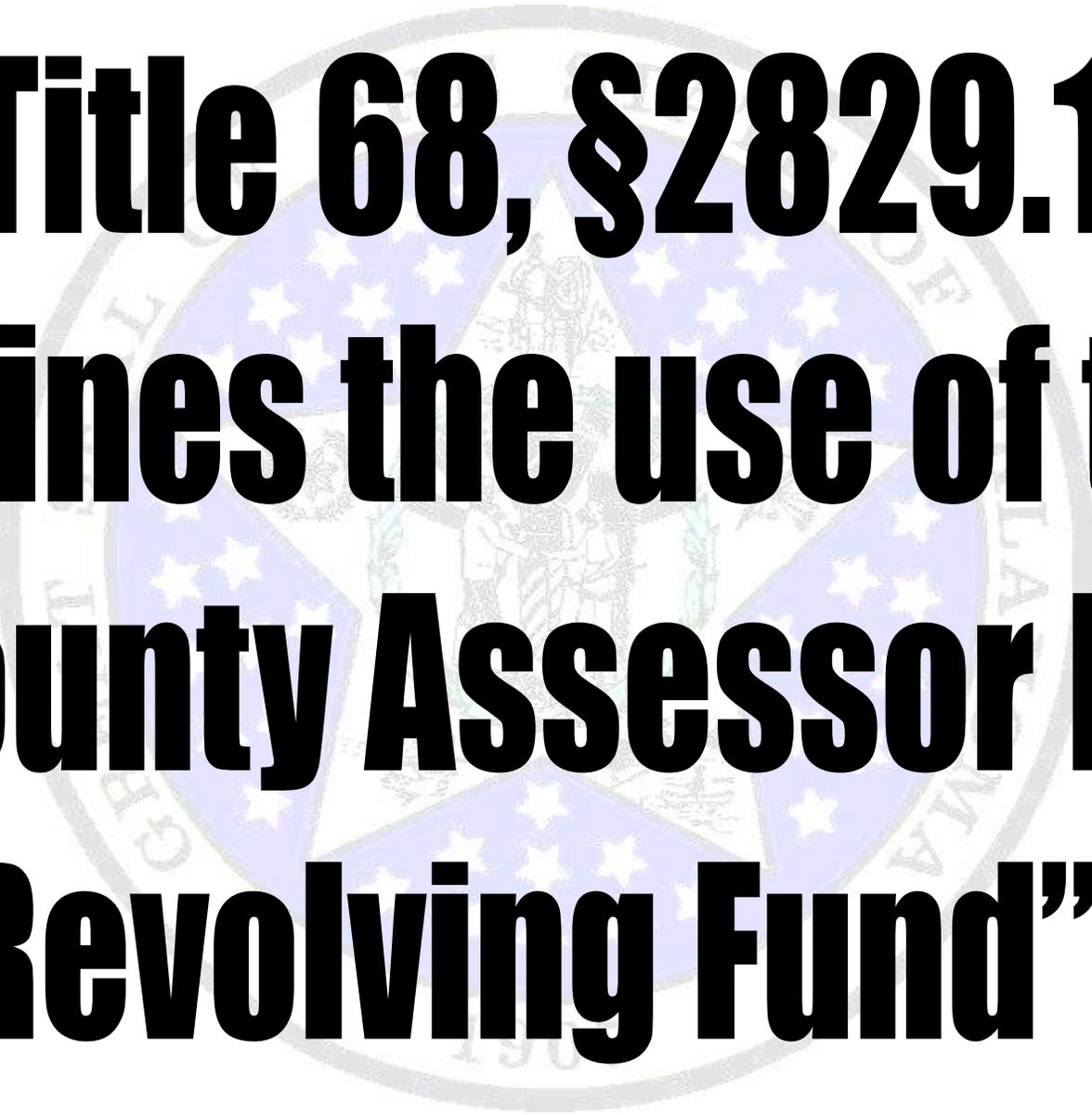
**Title 68, §2821  
requires that Assessor  
maintain adequate mapping  
for discovery & valuation  
of taxable property.**

# Fair Cash Value per Square Foot:

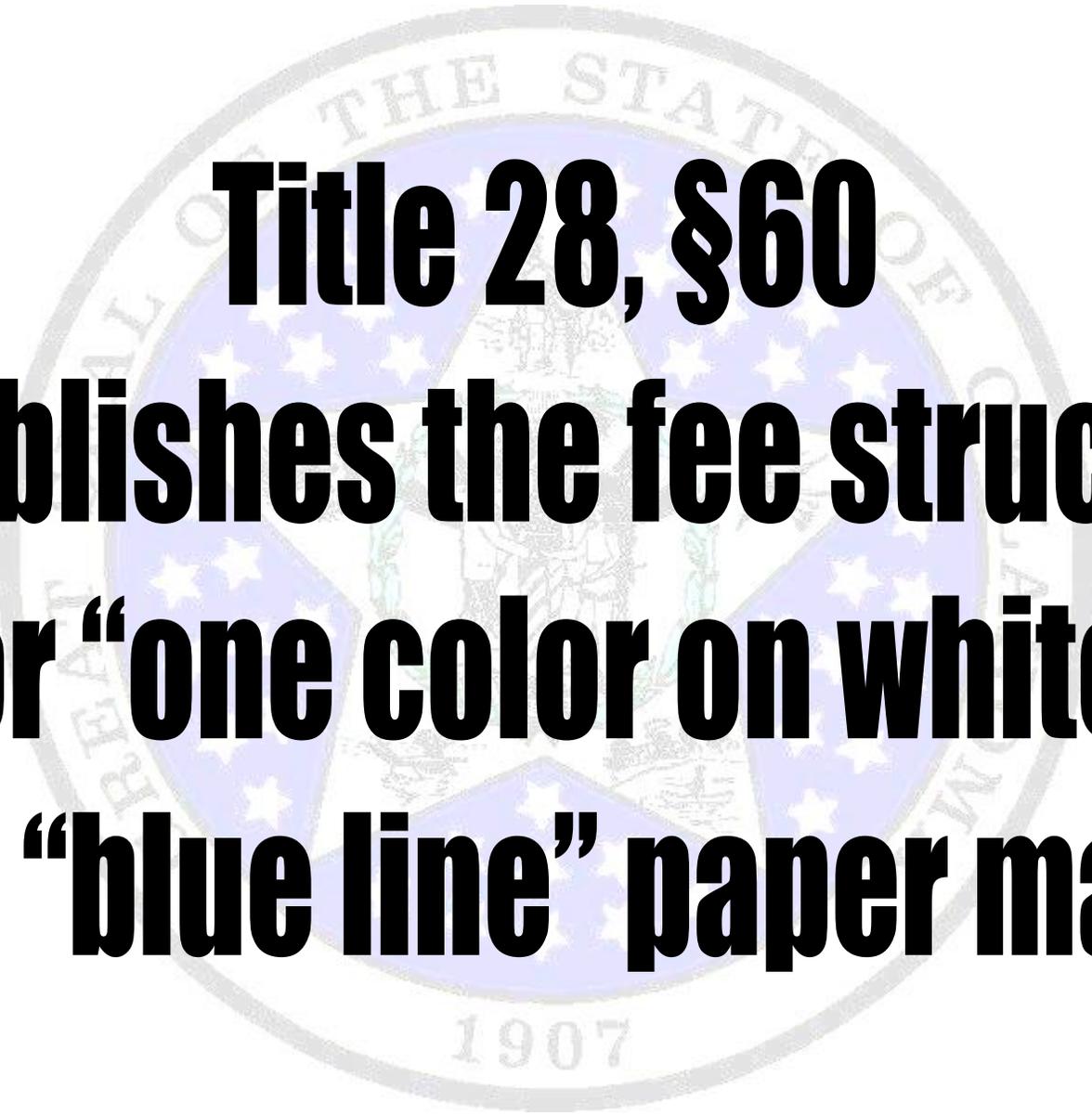




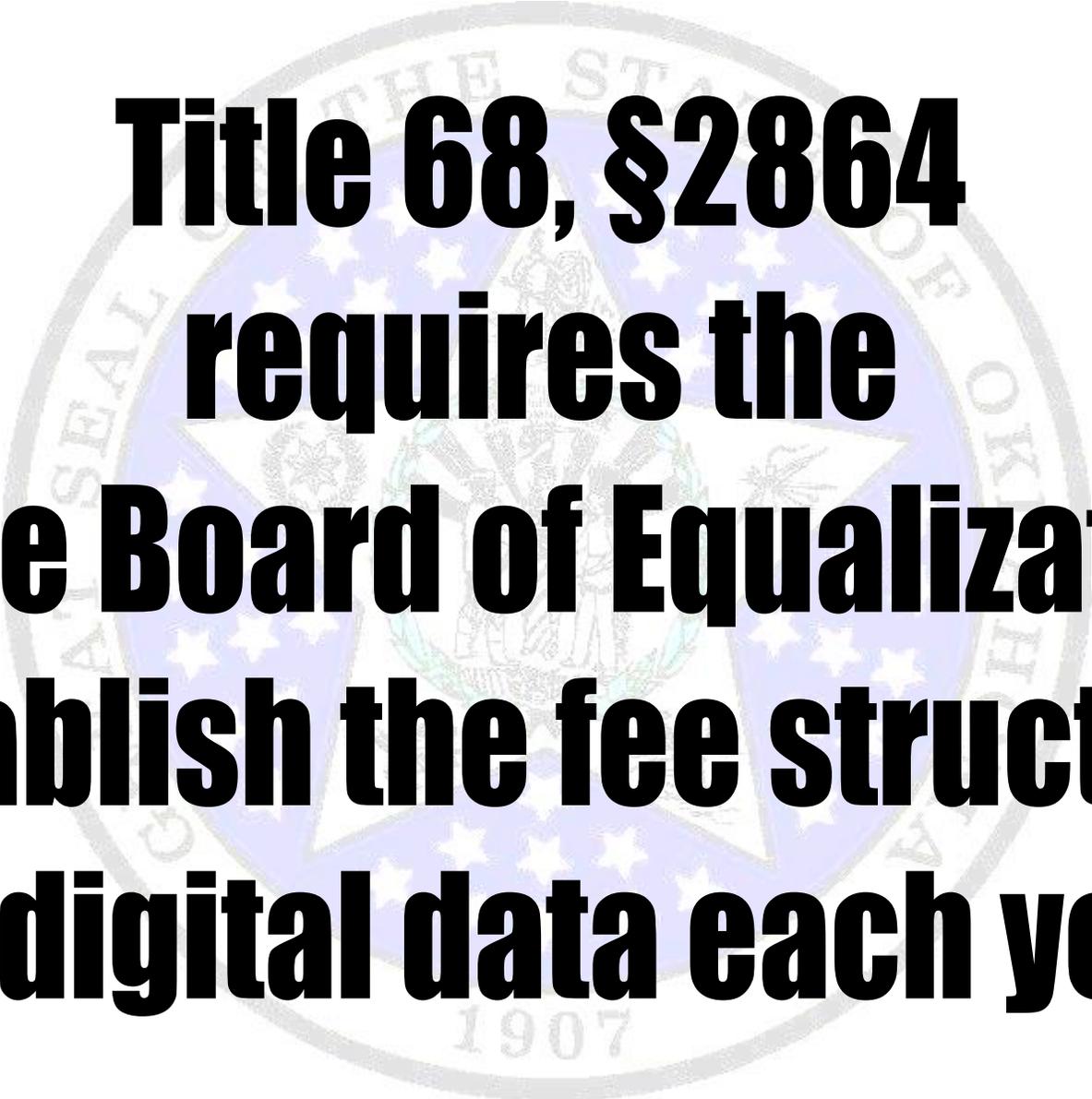
**To assist with the  
purchase of computer  
hardware & software  
(related to mapping)**



**Title 68, §2829.1  
defines the use of the  
“County Assessor Fee  
Revolving Fund”.**

The background features a large, faint watermark of the Seal of the Board of Surveyors of the State of Florida. The seal is circular with a blue border containing the text "BOARD OF SURVEYORS OF THE STATE OF FLORIDA" and the year "1907" at the bottom. The center of the seal depicts a figure holding a surveying instrument, surrounded by stars.

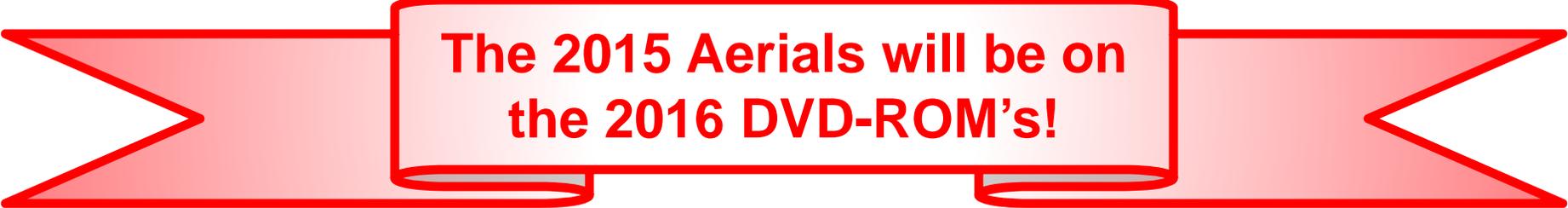
**Title 28, §60  
establishes the fee structure  
for “one color on white”  
and “blue line” paper maps.**

The background features a large, faint watermark of the Seal of the State Board of Equalization of Oklahoma. The seal is circular with a five-pointed star in the center. The text "THE STATE BOARD OF EQUALIZATION OF OKLAHOMA" is written around the perimeter of the seal, and the year "1907" is at the bottom. The seal is rendered in a light purple and blue color.

**Title 68, §2864  
requires the  
State Board of Equalization  
establish the fee structure  
for digital data each year.**

The background of the slide features a large, faint watermark of the Seal of the State of Oklahoma. The seal is circular and contains the state's coat of arms, which depicts a farmer and a Native American shaking hands under a star. The words "GREAT SEAL OF THE STATE OF OKLAHOMA" are visible around the perimeter of the seal.

**We provide mapping  
assistance & yearly  
Mapping Support  
DVD-ROM's.**

A red ribbon banner with a white border and a drop shadow, containing text in red. The banner has a central rectangular section and pointed ends on both sides.

**The 2015 Aerials will be on  
the 2016 DVD-ROM's!**

The seal of the State of Oklahoma is a circular emblem. It features a central five-pointed star with a smaller star on each point. The star is surrounded by a wreath. The words "THE STATE OF OKLAHOMA" are written around the top inner edge of the seal, and "GREAT SEAL" is written around the bottom inner edge. The year "1907" is at the bottom. The text "2014 Mapping Support DVD-ROM for the STEPHENS COUNTY ASSESSOR" is overlaid on the seal in a large, bold, blue font.

# 2014 Mapping Support DVD-ROM for the **STEPHENS COUNTY** **ASSESSOR**

Created by the Ad Valorem Division of OTC, January, 2014  
Jeff Spelman, CAE, Director - Phone (405) 319-8200

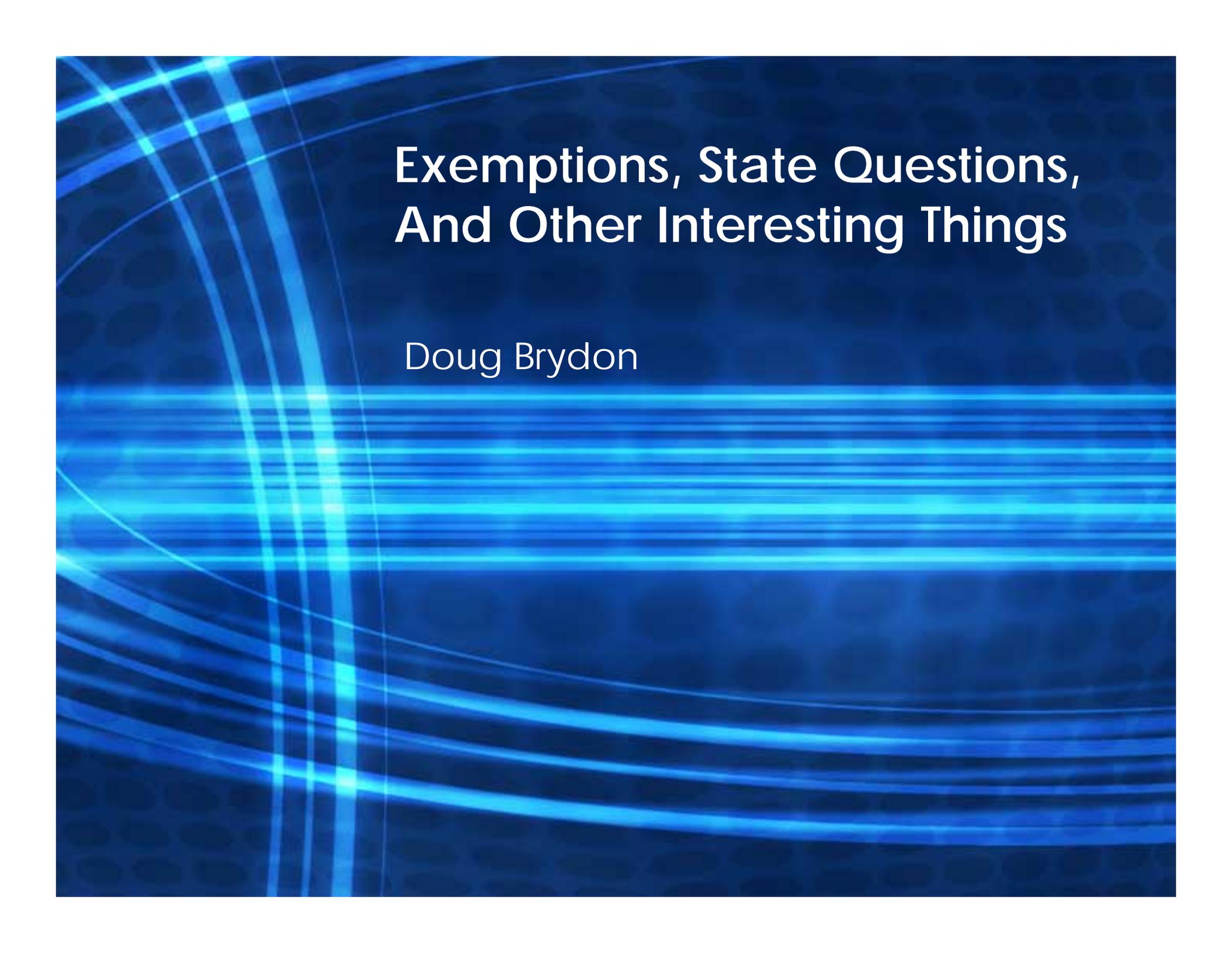
This DVD-ROM contains:

- 2013aerials, 2010aerials and 2008aerials (FSA 1 meter color aerials)
- 2006aerials, 2005aerials, and 2004aerials (FSA 2 meter color aerials)
- 2003aerials (NRCS/FSA 1 meter mosaic color aerials)
- 1995aerials (USGS/OK 1 meter mosaic black and white aerials)
- ROADS (OU updated Census Road Layer)
- HIGHWAYS (derived from the OU updated Census Road Layer)
- RAILROAD (2002 Census Railroad Layer (if applicable))
- SECTIONS, TOWNSHIP, and ELEVATIONS (Digital Atlas of Oklahoma)
- WATER (pre-2000 Census Hydrology (Water) Layer)
- SOILS (NRCS Digitized Soil Map Layer)
- OTC-SCH (2014 "official" school district boundaries)
- OTC-PREC (2014 "official" precinct boundaries)
- OTC-CITY (2014 "official" incorporated city limits)
- COMM (2014 "official" commissioner district boundaries)
- ST\_HOUSE (2014 "official" State House district boundaries)
- ST\_SENATE (2014 "official" State Senate district boundaries)
- SHDRLF (2000-ish "shaded relief" map for 3D map rendering)
- TatukGIS (free mapping display program)

There are two directories on this DVD-ROM:

First, in the "TatukGIS" directory is an installation program, TatukGIS\_VWR\_2\_3\_0\_3802.exe, for a free map viewer. There is also a TatukGIS user manual in pdf.

Second, the "UTM" directory contains the above mentioned layers. This set of mapping layers is in "shapefile" format to be used in the TatukGIS viewer and ESRI products.

The background is a dark blue gradient with several glowing, curved lines in a lighter blue color. On the left side, there is a faint grid pattern of vertical and horizontal lines, also in a lighter blue color. The overall effect is a modern, digital aesthetic.

# Exemptions, State Questions, And Other Interesting Things

Doug Brydon



# Current Legislation

# STATE QUESTION 771 LEGISLATIVE REFERENDUM 366

- New Constitutional Article X, Section 8F
- Homestead Exemption for Surviving Spouse of Veteran.
- Transfer of Exemption During Year

# STATE QUESTION 770

## LEGISLATIVE REFERENDUM 365

- Article X, Section 8E
- Exemption for un-remarried surviving spouse of veteran killed in line of duty
- Homestead Exemption
- New homestead property in same year



# Exemptions

- Real or personal property
- Exempt by Constitution
- Authorized by statute

# Determination

- Ownership
- Use of the property
- Used exclusive and directly
- Strictly construed
- Burden of proof is on the taxpayer

# Common Exemptions

- Federal property
- State property
- County property
- City property
- Schools

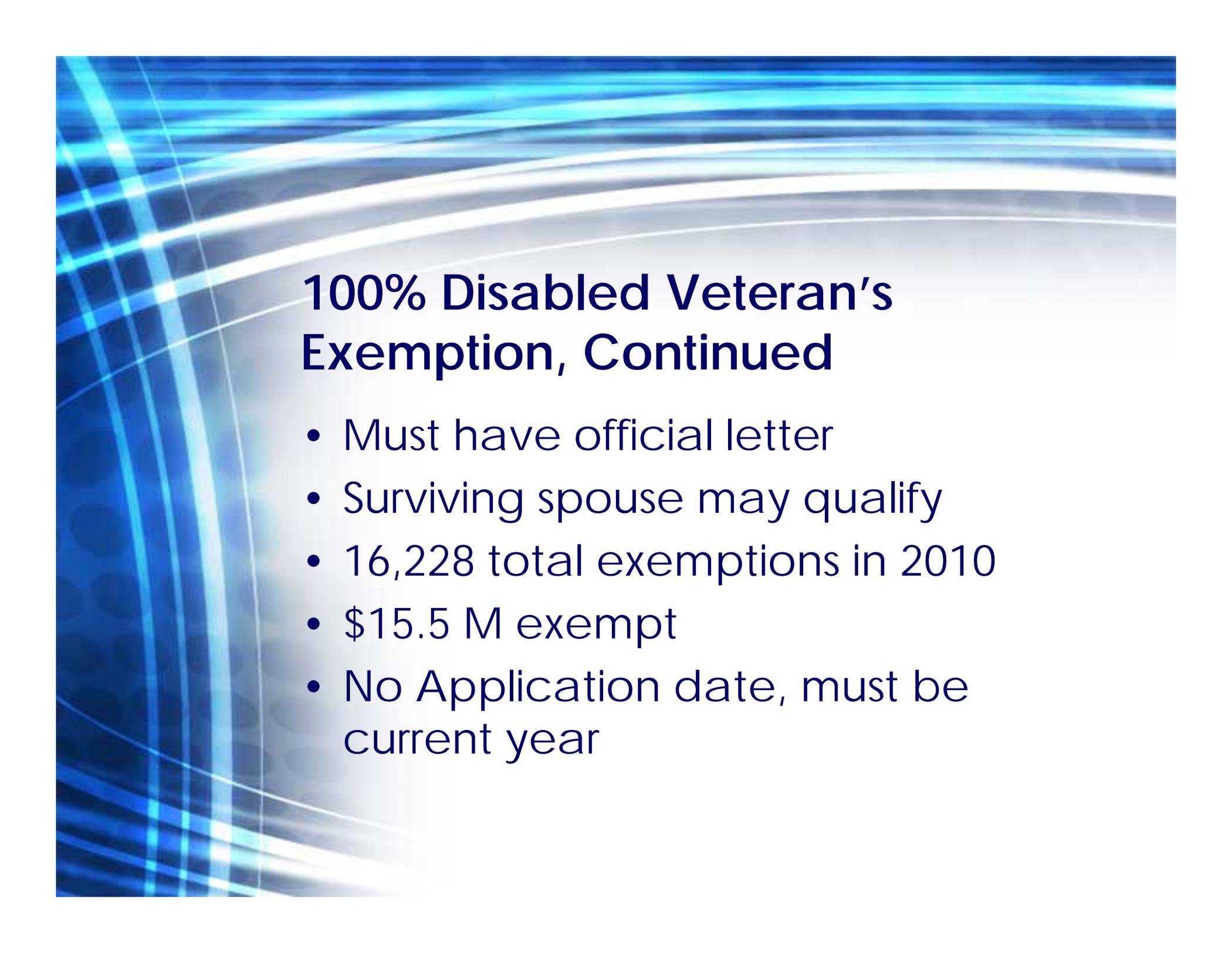


## Common Exemptions, Continued

- Religious property
- Charitable property
- Free Museums
- Homestead Exemptions
- 100% disabled veterans

## **100% Disabled Veteran's Exemption**

- SQ-715 effective 2006
- 100% FCV of homestead property
- Household personal property effective 2009
- 100% service connected disability
- Certified by USDVA



## 100% Disabled Veteran's Exemption, Continued

- Must have official letter
- Surviving spouse may qualify
- 16,228 total exemptions in 2010
- \$15.5 M exempt
- No Application date, must be current year

## 100% Disabled Veteran's Exemption, Continued

- Current Info
- Surviving spouse may qualify
- 20,206 total exemptions in 2014
- \$23.8 M exempt
- No Application date, must be current year

## The “Three Amigos,” 1997

- SQ-675 Uniform assessment percentage
- SQ-676 5% Cap
- SQ-677 Senior “Freeze”

# Manufactured Homes

- Assessment rolls since 1985
- Current
- 64,071 personal property
  - Value 105M /10M tax
- 99,128 real property
  - Value 255.6M/23.1M tax dollars
- MH Quick Reference Guide
- OTC Motor Vehicle Website

# QUESTIONS...

- Thought For The Day:
  - It's Ok to throw out your steering wheel as long as you remember that you are driving without one.



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## Ad Valorem Information

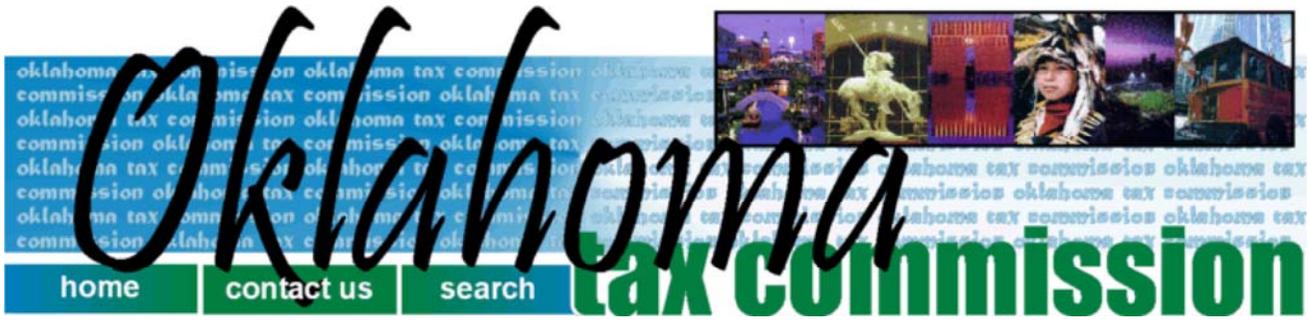
[2015 Business Personal Property Schedule](#)

The application forms for State Questions 770 and 771 concerning certain Veterans exemptions have now been posted. ( [Ref: Forms 998-B, 998-C and 998-D.](#) )

**Note :**  
[901-F - Freeport Exemption Declaration](#) is now available for download  
[900-XM -Tax Exempt Manufacturing Application Packet](#)

- [General Information](#)
- [Mailing Address, Phone and Fax](#)
- [County Contacts](#)
- [State Valuation – Public Service Section](#)
- [2015 Property Valuation Limitations](#)
- [2015 Manufactured Home Pers. Prop. Exemption-Qualifying Income Amounts by County](#)
- [State Board of Equalization Meeting](#)
- [Five-Year Exempt Manufacturing County and Company Checklists](#)
- [Forms](#)
- [Publications/Newsletters](#)
- [Annual Reports](#)
- [Laws](#)
- [Mapping](#)
- [Staff](#)
- [Oklahoma State Auditor and Inspector](#) (link)
- [Ad Valorem Statistics](#)
- [County Assessor Log-In](#)

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## Ad Valorem: State Assessment - Public Service Section

2014 Public Service Directory

**FORMS:**

- Agent Authorization (Excel Document)
- Public Service Valuation Guidelines
- Public Service Valuation Forms

**Links to assist in completing Public Service Valuation forms:**

**Situs of cellular and other telecommunication sites in the state of Oklahoma**

<http://www.towerco.com/>

<http://wireless2.fcc.gov/UlsApp/AsrSearch/asrAdvancedSearch.jsp>

Department of Education - Annexations and Consolidations

Municipal Boundary Changes

To Assist in completing 913-County Detail

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[2012 Statistics](#)

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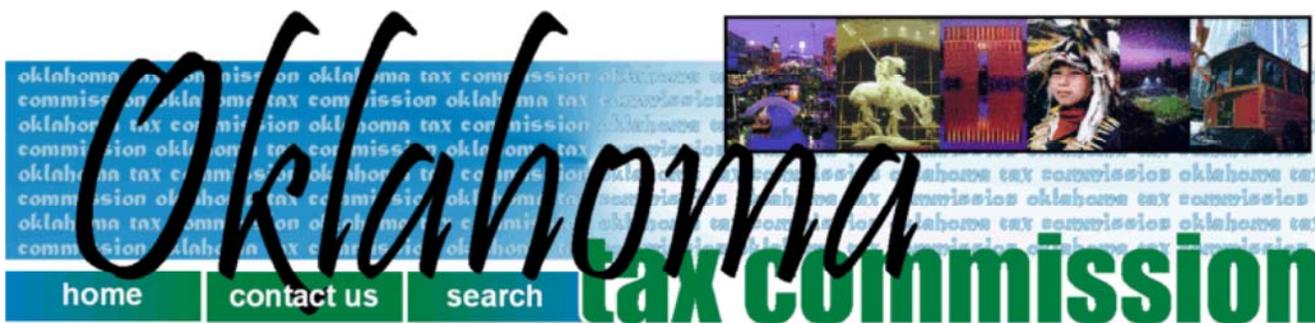


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## Ad Valorem: State Board Of Equalization Meetings

- [2010 State Board of Equalization Meeting Agenda and Findings](#)
- [2011 State Board of Equalization Meeting Agenda and Findings](#)
- [2012 State Board of Equalization Meeting Agenda and Findings](#)
- [2013 State Board of Equalization Meeting Agenda and Findings](#)
- [2014 State Board of Equalization Meeting Agenda and Findings](#) - June 2014

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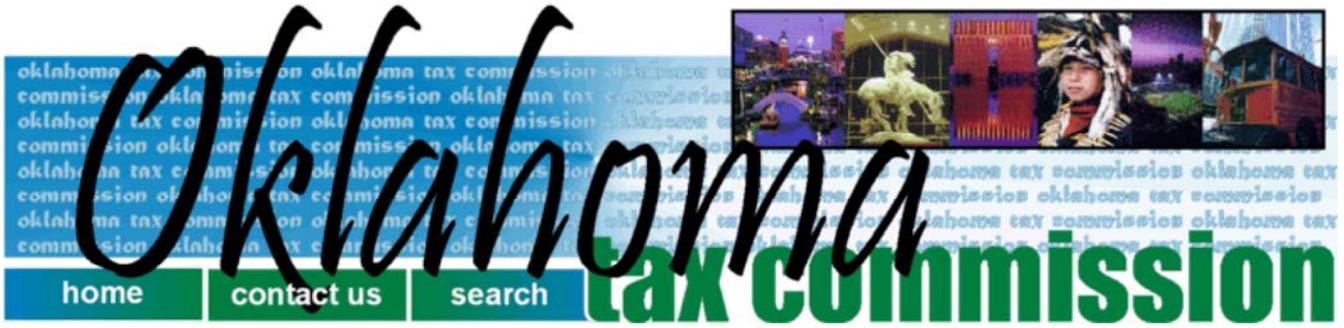
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## Ad Valorem: General Information

The Ad Valorem Division functions in keeping with the parameters of the property tax system in the State of Oklahoma. "Ad valorem" is a Latin term meaning "as to value". Property tax systems are based on market value of real, personal and public service properties. All property in the State of Oklahoma is taxable unless a federal or state law provides an exemption. Public service properties are centrally valued by the Oklahoma Tax Commission. County Assessors in Oklahoma are responsible for establishing values of all taxable property within a county.

Most general questions concerning locally assessed property may be answered by opening "Oklahoma Property Taxes, Taxpayers' Rights, Remedies and Responsibilities" located on the [publications](#) page. If you have specific questions concerning property located in Oklahoma, you should contact the appropriate county assessor. For general questions, the information contained within this web site should be helpful.

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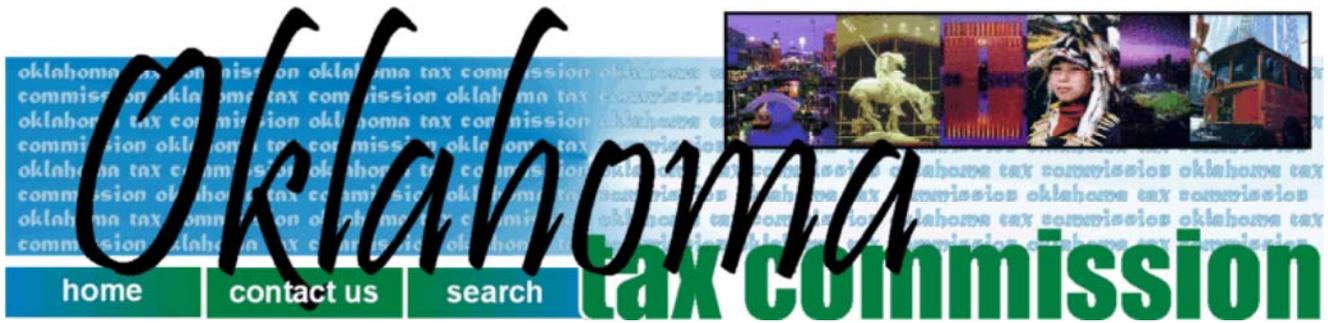


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## Ad Valorem: Tax Law

- [Ad Valorem Tax Law \(includes all 2014 updates\)](#)
- [Oklahoma Tax Commission Rule: Ad Valorem](#)
- [Oklahoma Statutes](#)

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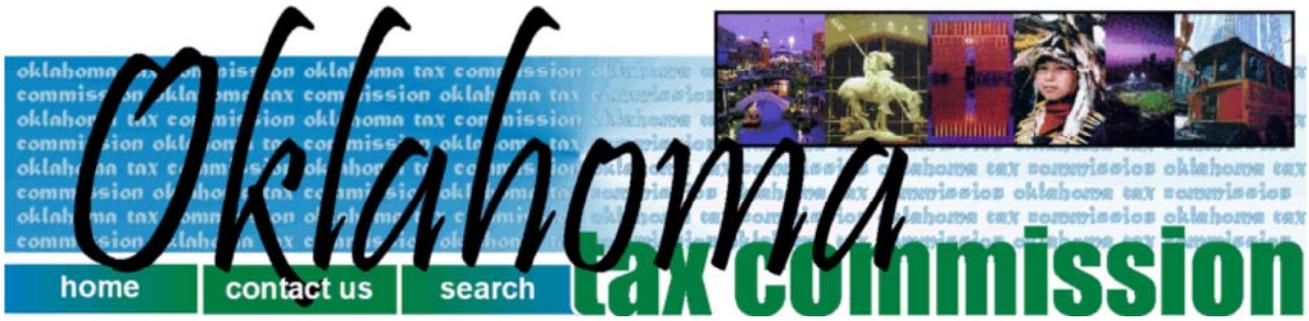
## Ad Valorem: County Contacts

Many questions regarding your local Ad Valorem issues are handled at the county level. Below you can select the county you live in to view the contact information for the County Assessor in your area. There are 77 county assessors in Oklahoma, one for each county in the state.

Also shown for each county are the County Treasurer and County Clerk information.

- |                             |                              |                             |                                |
|-----------------------------|------------------------------|-----------------------------|--------------------------------|
| • <a href="#">Adair</a>     | • <a href="#">Delaware</a>   | • <a href="#">Lincoln</a>   | • <a href="#">Pittsburg</a>    |
| • <a href="#">Alfalfa</a>   | • <a href="#">Dewey</a>      | • <a href="#">Logan</a>     | • <a href="#">Pontotoc</a>     |
| • <a href="#">Atoka</a>     | • <a href="#">Ellis</a>      | • <a href="#">Love</a>      | • <a href="#">Pottawatomie</a> |
| • <a href="#">Beaver</a>    | • <a href="#">Garfield</a>   | • <a href="#">McClain</a>   | • <a href="#">Pushmataha</a>   |
| • <a href="#">Beckham</a>   | • <a href="#">Garvin</a>     | • <a href="#">McCurtain</a> | • <a href="#">Roger Mills</a>  |
| • <a href="#">Blaine</a>    | • <a href="#">Grady</a>      | • <a href="#">McIntosh</a>  | • <a href="#">Rogers</a>       |
| • <a href="#">Bryan</a>     | • <a href="#">Grant</a>      | • <a href="#">Major</a>     | • <a href="#">Seminole</a>     |
| • <a href="#">Caddo</a>     | • <a href="#">Greer</a>      | • <a href="#">Marshall</a>  | • <a href="#">Sequoyah</a>     |
| • <a href="#">Canadian</a>  | • <a href="#">Harmon</a>     | • <a href="#">Mayes</a>     | • <a href="#">Stephens</a>     |
| • <a href="#">Carter</a>    | • <a href="#">Harper</a>     | • <a href="#">Murray</a>    | • <a href="#">Texas</a>        |
| • <a href="#">Cherokee</a>  | • <a href="#">Haskell</a>    | • <a href="#">Muskogee</a>  | • <a href="#">Tillman</a>      |
| • <a href="#">Choctaw</a>   | • <a href="#">Hughes</a>     | • <a href="#">Noble</a>     | • <a href="#">Tulsa</a>        |
| • <a href="#">Cimarron</a>  | • <a href="#">Jackson</a>    | • <a href="#">Nowata</a>    | • <a href="#">Wagoner</a>      |
| • <a href="#">Cleveland</a> | • <a href="#">Jefferson</a>  | • <a href="#">Okfuskee</a>  | • <a href="#">Washington</a>   |
| • <a href="#">Coal</a>      | • <a href="#">Johnston</a>   | • <a href="#">Oklahoma</a>  | • <a href="#">Washita</a>      |
| • <a href="#">Comanche</a>  | • <a href="#">Kay</a>        | • <a href="#">Okmulgee</a>  | • <a href="#">Woods</a>        |
| • <a href="#">Cotton</a>    | • <a href="#">Kingfisher</a> | • <a href="#">Osage</a>     | • <a href="#">Woodward</a>     |
| • <a href="#">Craig</a>     | • <a href="#">Kiowa</a>      | • <a href="#">Ottawa</a>    |                                |
| • <a href="#">Creek</a>     | • <a href="#">Latimer</a>    | • <a href="#">Pawnee</a>    |                                |
| • <a href="#">Custer</a>    | • <a href="#">LeFlore</a>    | • <a href="#">Payne</a>     |                                |

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## Ad Valorem Forms ..

The following forms are available for download. These forms are available in the PDF format. You must have Adobe Acrobat software installed on your computer to access these files. If you do not have this software on your computer, click the "Get Adobe Reader" button below to download.

Many of the PDFs are structured to be filled in on your computer and then printed out. If you choose to complete your form on your computer, be sure to print out an additional copy for your files before closing the PDF.

Can I save my Oklahoma Fillinable form?



Form Number	Form Name	Download
900XM	Tax Exempt Manufacturing Application	<a href="#">download</a>
901	Business Personal Property Rendition	<a href="#">download</a>
901-F	Freeport Exemption Declaration	<a href="#">download</a>
901-IP	Intangible Personal Property Exemption	<a href="#">download</a>
901-P	Business Personal Property Rendition - Petroleum Related	<a href="#">download</a>
904 Sch. 3	Replacement Cost Less Normal Depreciation	<a href="#">download</a>
904-A, Sch. 3-A	Replacement Cost Less Normal Depreciation	<a href="#">download</a>
904-3-P	Petroleum Related Asset Listing	<a href="#">download</a>
905	Storm Shelter Exemption Application	<a href="#">download</a>
921	Oklahoma Application for Homestead Exemption	<a href="#">download</a>
924	Oklahoma Agricultural Personal Property Rendition	<a href="#">download</a>
924-B	Individual Personal Property Boat Dock Rendition	<a href="#">download</a>
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[§ 514. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 515. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 516. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 517. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 518. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 519. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 520. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 521. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 522. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 522.1. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 523. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 523.1. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 524. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 525. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 526. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 527. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 528. Repealed by Laws 1968, SB 225, c. 85, § 1, emerg. eff. April 1, 1968](#)

[§ 529. Repealed by Laws 1983, HB 1023, c. 2, § 2, emerg. eff. March 1, 1983](#)

[§ 530. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

[§ 531. Repealed by Laws 1996, HB 2208, c. 345, § 67, eff. October 1, 1996](#)

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[§ 604. Repealed by Laws 1997, HB 2038, c. 284, § 27, emerg. eff. July 1, 1997](#)

[§ 604.1. Repealed by Laws 1997, HB 2038, c. 284, § 27, emerg. eff. July 1, 1997](#)

[§ 604.2. Repealed by Laws 1997, HB 2038, c. 284, § 27, emerg. eff. July 1, 1997](#)

[§ 604.3. Repealed by Laws 1997, HB 2038, c. 284, § 27, emerg. eff. July 1, 1997](#)

[§ 604.4. Repealed by Laws 1997, HB 2038, c. 284, § 27, emerg. eff. July 1, 1997](#)

[§ 604.5. Repealed by Laws 1997, HB 2038, c. 284, § 27, emerg. eff. July 1, 1997](#)

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- [§ 901. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)
- [§ 902. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)
- [§ 903. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)
- [§ 904. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)
- [§ 905. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)
- [§ 906. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)
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- [§ 908. Repealed by Laws 1981, SB 84, c. 237, § 5, eff. January 1, 1982](#)

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[§ 2492. Renumbered as 68 O.S. § 3012 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2493. Renumbered as 68 O.S. § 3013 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2494. Renumbered as 68 O.S. § 3014 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2495. Renumbered as 68 O.S. § 3015 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2496. Renumbered as 68 O.S. § 3016 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2497. Renumbered as 68 O.S. § 3017 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2498. Renumbered as 68 O.S. § 3018 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 2499. Renumbered as 68 O.S. § 3019 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24100. Renumbered as 68 O.S. § 3020 Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24101. Renumbered as 68 O.S. § 3021 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24102. Renumbered as 68 O.S. § 3022 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24103. Renumbered as 68 O.S. § 3023 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24104. Renumbered as 68 O.S. § 3024 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24105. Renumbered as 68 O.S. § 3025 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24106. Renumbered as 68 O.S. § 3026 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24107. Renumbered as 68 O.S. § 3027 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24108. Renumbered as 68 O.S. § 3028 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24109. Renumbered as 68 O.S. § 3029 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24110. Renumbered as 68 O.S. § 3030 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24111. Renumbered as 68 O.S. § 3031 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24112. Renumbered as 68 O.S. § 3032 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)  
[§ 24113. Renumbered as 68 O.S. § 3033 by Laws 1988, HB 1750, c. 162, § 163, eff. January 1, 1992](#)

[§ 24200. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24201. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24202. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24203. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24204. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24205. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24206. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24207. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24208. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24209. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24210. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24211. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24212. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24213. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24214. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24215. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24216. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24217. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24218. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24219. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24220. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24221. Repealed by Laws 1968, HB 743, c. 4, § 1, eff. January 22, 1968](#)

[§ 24222. Repealed by Laws 1968, HB 743, c. 4, § 1, eff. January 22, 1968](#)

[§ 24223. Repealed by Laws 1968, HB 743, c. 4, § 1, eff. January 22, 1968](#)

[§ 24224. Repealed by Laws 1968, HB 743, c. 4, § 1, eff. January 22, 1968](#)

[§ 24225. Repealed by Laws 1968, HB 743, c. 4, § 1, eff. January 22, 1968](#)

[§ 24226. Repealed by Laws 1968, HB 743, c. 4, § 1, eff. January 22, 1968](#)

[§ 24227. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24228. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24229. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24230. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24231. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24232. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24233. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24234. Repealed by Laws 1972, HB 1702, c. 232, § 5, emerg. eff. April 7, 1972](#)

[§ 24235. Repealed by Laws 1972, HB 1702, c. 232, § 5, emerg. eff. April 7, 1972](#)

[§ 24236. Repealed by Laws 1972, HB 1702, c. 232, § 5, emerg. eff. April 7, 1972](#)

[§ 24237. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24300. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24301. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24302. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24302.1. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24302.2. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24302.3. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24302.4. Repealed by Laws 1988, HB 1698, c. 132, § 8, eff. November 1, 1988](#)

[§ 24302.5. Renumbered as 68 O.S. § 3401 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24302.6. Renumbered as 68 O.S. § 3402 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24302.7. Renumbered as 68 O.S. § 3403 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24302.8. Renumbered as 68 O.S. § 3404 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24302.9. Renumbered as 68 O.S. § 3405 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24302.10. Renumbered as 68 O.S. § 3406 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24302.11. Renumbered as 68 O.S. § 3407 by Laws 1988, HB 1750, c. 162, § 162, eff. January 1, 1992](#)

[§ 24303. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

[§ 24304. Repealed by Laws 1984, HB 1816, c. 295, § 6, eff. January 1, 1985](#)

[§ 24304.1. Renumbered as 68 O.S. § 3101 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24305. Renumbered as 68 O.S. § 3102 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24306. Renumbered as 68 O.S. § 3103 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24306.1. Renumbered as 68 O.S. § 3104 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24307. Repealed by Laws 1970, HB 1740, c. 299, § 5, emerg. eff. April 28, 1970](#)

[§ 24308. Repealed by Laws 1971, HB 1338, c. 165, § 4, emerg. eff. May 25, 1971](#)

[§ 24309. Repealed by Laws 1970, HB 1740, c. 299, § 5, emerg. eff. April 28, 1970](#)

[§ 24310. Repealed by Laws 1970, HB 1740, c. 299, § 5, emerg. eff. April 28, 1970](#)

[§ 24311. Renumbered as 68 O.S. § 3105 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24312. Renumbered as 68 O.S. § 3106 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24313. Renumbered as 68 O.S. § 3107 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24313.1. Renumbered as 68 O.S. § 3108 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24314. Renumbered as 68 O.S. § 3109 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24315. Renumbered as 68 O.S. § 3110 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24316. Renumbered as 68 O.S. § 3111 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24317. Renumbered as 68 O.S. § 3112 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24318. Renumbered as 68 O.S. § 3113 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24319. Renumbered as 68 O.S. § 3114 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24320. Renumbered as 68 O.S. § 3115 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24321. Renumbered as 68 O.S. § 3116 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24322. Renumbered as 68 O.S. § 3117 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24323. Renumbered as 68 O.S. § 3118 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24323.1. Renumbered as 68 O.S. § 3119 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24324. Renumbered as 68 O.S. § 3120 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24325. Renumbered as 68 O.S. § 3121 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24326. Renumbered as 68 O.S. § 3122 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24327. Renumbered as 68 O.S. § 3123 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24328. Renumbered as 68 O.S. § 3124 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24329. Renumbered as 68 O.S. § 3125 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24330. Renumbered as 68 O.S. § 3126 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24331. Renumbered as 68 O.S. § 3127 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24332. Renumbered as 68 O.S. § 3128 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24333. Renumbered as 68 O.S. § 3129 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24334. Renumbered as 68 O.S. § 3130 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24335. Renumbered as 68 O.S. § 3131 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24336. Renumbered as 68 O.S. § 3132 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)

[§ 24337. Renumbered as 68 O.S. § 3133 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24338. Renumbered as 68 O.S. § 3134 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24339. Renumbered as 68 O.S. § 3135 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24340. Renumbered as 68 O.S. § 3136 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24341. Renumbered as 68 O.S. § 3137 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24342. Renumbered as 68 O.S. § 3138 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24343. Renumbered as 68 O.S. § 3139 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24344. Renumbered as 68 O.S. § 3140 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24345. Renumbered as 68 O.S. § 3141 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24346. Renumbered as 68 O.S. § 3142 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24347. Renumbered as 68 O.S. § 3143 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24348. Renumbered as 68 O.S. § 3144 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24349. Renumbered as 68 O.S. § 3145 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24350. Renumbered as 68 O.S. § 3146 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24351. Renumbered as 68 O.S. § 3147 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24400. Renumbered as 68 O.S. § 3148 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24401. Renumbered as 68 O.S. § 3149 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24402. Renumbered as 68 O.S. § 3150 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24403. Renumbered as 68 O.S. § 3151 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24404. Renumbered as 68 O.S. § 3152 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992](#)  
[§ 24405. \[Blank\]](#)  
[§ 24406. \[Blank\]](#)  
[§ 24407. \[Blank\]](#)  
[§ 24408. \[Blank\]](#)  
[§ 24409. \[Blank\]](#)  
[§ 24410. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)  
[§ 24411. Repealed by Laws 1988, HB 1750, c. 162, § 165, eff. January 1, 1992](#)

## **Article 25 - Intangible Personal Property**

[§ 2501. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2502. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2503. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2504. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2505. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2506. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2507. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2508. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2509. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2510. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2511. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2512. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2513. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2514. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2515. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2516. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)  
[§ 2517. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)

[§ 2518. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)

[§ 2519. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)

[§ 2520. Repealed by Laws 1971, HB 1184, c. 71, § 1, emerg. eff. April 12, 1971](#)

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[§ 2702. Contractual Agreements to Assess, Collect and Enforce Taxes and Penalties](#)

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Gary A. Jones, CPA, CFE



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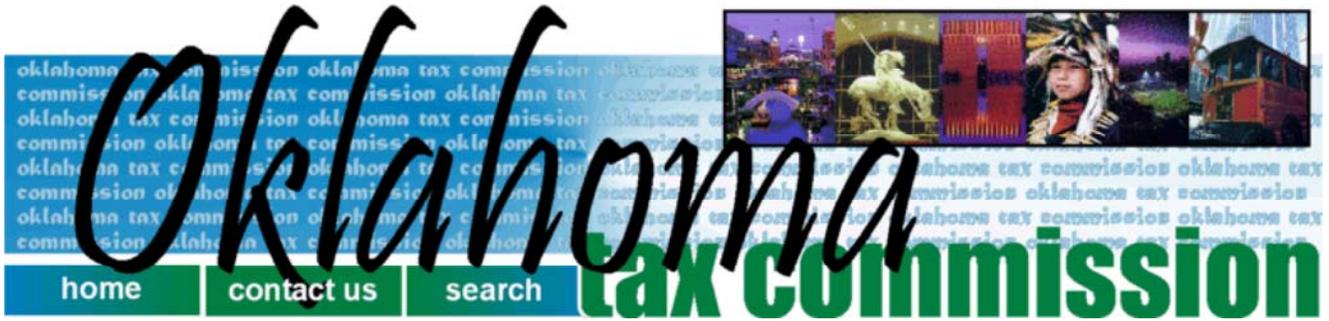
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### Ad Valorem: Contact Information

Ad Valorem Division Mailing Address..

- Post Office Box 269060  
Oklahoma City, Oklahoma 73126-9060

Ad Valorem Phone Number..

- (405) 319-8200

Ad Valorem Fax Number..

- Division: (405) 521-0166

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## Ad Valorem: Mapping

Although mapping is not generally considered as a tool of the Oklahoma Tax Commission, it is growing in importance. The Ad Valorem Division has a seat on the [Oklahoma State Geographic Information Council](#). This council has a mission of making state and local governments more efficient in their use of mapping and GIS.

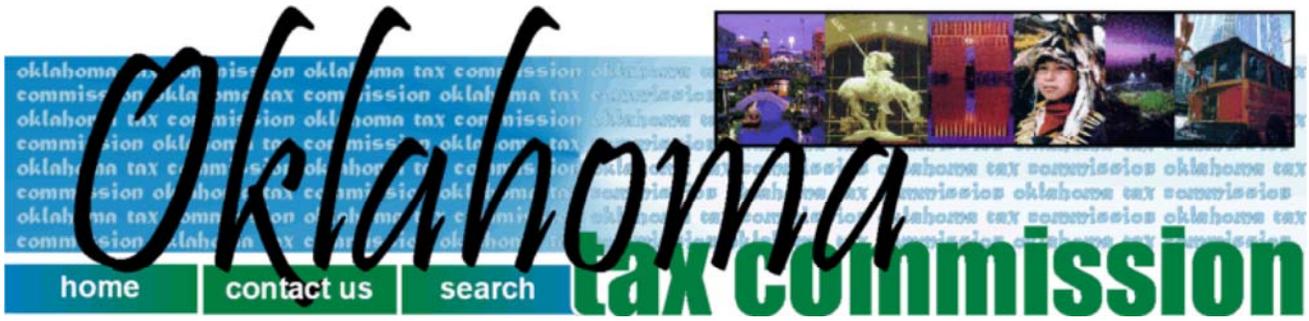
The Ad Valorem Division and other state agencies have contracted with the [Center for Spatial Analysis](#) of the University of Oklahoma for the creation and maintenance of the school district and municipal boundaries. These are available for viewing or free download from the [Center for Spatial Analysis](#) website.

Since June 5, 2000, municipalities have been required by Title 11, Section 21-112 of the Oklahoma Statutes to file all annexations and de-annexations with the Ad Valorem Division of the Oklahoma Tax Commission as well as with the office of the respective county clerk. The municipalities' point-of-contact is Troy Frazier at (405) 319-8200. The mailing address is Oklahoma Tax Commission, Ad Valorem Division, P. O. Box 269060, Oklahoma City, OK 73126-9060. The [municipal boundaries](#) created and maintained from this input is used by the Oklahoma Tax Commission for the assignment and distribution of local and state taxes, use taxes, and public service taxes and by the Oklahoma State Election Board for the protection of the integrity of municipal elections.

The Ad Valorem Division also assists the county assessors with their mapping efforts. Each county is mandated to map its entire county. To facilitate this, the Mapping Section of the Ad Valorem Division provides training in various mapping software titles, on-site visits, and data from the latest sources.

Any specific mapping requests should be directed towards the county assessors' offices. If they cannot help you, please feel free to contact the Ad Valorem Division's Mapping Specialist, Troy Frazier at (405) 319-8200 or by [e-mail](#).

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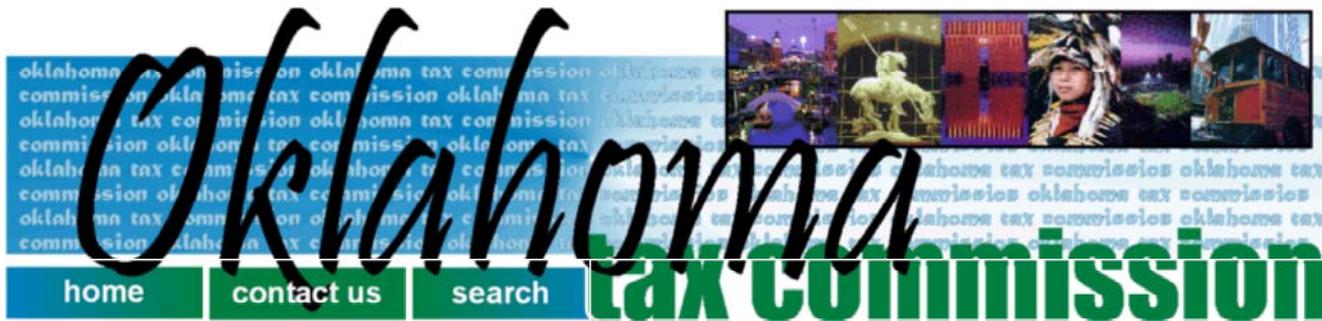
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- payment options
- reports
- rules & decisions
- how do i...
- meetings
- employment
- FAQs
- general agency info

## Publications: OTC Annual Reports

Annual Report	2014 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2013 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2012 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2011 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2010 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
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Annual Report	2007 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2006 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2005 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2004 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2003 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2002 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2001 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2000 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	1999 Oklahoma Tax Commission Annual Report	<a href="#">download</a>
Annual Report	2012-2013 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2011-2012 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2010-2011 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2009-2010 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2008-2009 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2007-2008 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2006-2007 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2005-2006 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2004-2005 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2003-2004 Motor Vehicle Annual Report	<a href="#">download</a>
Annual Report	2014 Five Year Annual Report Exempt Manufacturing Reimbursements	<a href="#">download</a>
Annual Report	2013 Five Year Annual Report Exempt Manufacturing Reimbursements	<a href="#">download</a>

http://www.tax.ok.gov/

Oklahoma Tax Commission

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- Check on a Refund
- Quick Tax
- CARS - Auto Renewal
- Use Tax Made Easy
- E-File your taxes
- Refund Debit Card
- OkTAP

### Quick CLICKS

- Check on a Refund
- Online Business Registration
- Income Tax Forms
- Developer/Preparer Info
- Use Tax - Individual
- Sales Tax Information
- Sales/Use Tax Rate Locator
- New Business Workshops
- Special Plates

### TOP DOWNLOADS

- City Contracts: Sales/Use | Compliance Activities
- Legislative Update: 2013 | 2014
- 2014 511: Packet | 2-D Form
- 2014 511NR: Packet | 2-D Form
- Sales/Use/Lodging Tax Charts
- Business Registration Packet

#### Up to the Minute..

- [Holiday Observation, December 24 & 25, 2014](#)  
[January 1, 2015](#)
- [December 2014 Sales & Use Tax News Release](#)
- [Holiday Observation, Thanksgiving, November 27 and 28, 2014](#)
- [2014 Practitioner Symposium Registration Open](#)
- [November 2014 Sales & Use Tax News Release](#)
- [Holiday Observation, Veterans Day, November 11, 2014](#)

#### Up to the Minute Topics.

### User Login

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# Welcome to the Ad Valorem's County Assessor Site

This password protected website has been established by the Ad Valorem Division of the Oklahoma Tax Commission to provide information to the County Offices of the State of Oklahoma.

We are working to expand this site and provide you with information helpful to your daily activities. Please let us know if there is data that would help you and other county offices if available on this site. Comments and questions should be directed to the Ad Valorem Division at (405) 319-8200.

The application forms for State Questions 770 and 771 concerning certain Veterans exemptions have now been posted.( Ref. Forms 998-B, 998-C and 998-D.)

Additional Information:  
[Proceedures for 100% Disabled Veteran exemption of Homestead Property](#)  
[Proceedures for Unmarried Surviving Spouse of Persons Who Died In The Line of Military Duty](#)  
[Exemption of Homestead Property](#)

- [Legislative Information Request - Senior Valuation Limitation](#)
- [Visual Inspection Plan Template \(Word Document\)](#)
- [Agriculture Exemption for Sales Tax Registration Form for Electronic Upload](#)
- [Instructions for Electronic Upload AG Exemption-Tax Information Bus system \(Word Document\)](#)
- [New Assessor Information](#)
- [Bulletin 10-10: Veteran's Exemption for Surviving Spouse](#)
- [Ad Valorem Forums](#)
- [Assessor Forms](#)
- [OTC Bulletin Index](#)
- [Ad Valorem Calendar](#)
- [Software Updates](#)
- [CAMA Updates](#)
- [CAMA Handbooks](#)
- [CLGT Handbooks](#)
- [Annual Conference Presentations](#)
- [Meeting Notices](#)
- [County Computer Coordination Committee \(4-C\) Minutes](#)
- [Public Service Updates](#)
- [Public Service Directory](#)
- [Ad Valorem Yearly Reports to the State Board of Equalization](#)
- [Progress Reports to the Legislature](#)
- [Index of AG Opinions for County Assessors](#)
- [Documentary Stamps Book](#)
- [2014 Business Personal Property Valuation Guide \(Sq. Ft. Manual\)](#)
- [2015 Property Valuation Limitations](#)
- [2015 Manufactured Home Pers. Prop. Exemption-Qualifying Income Amounts by County](#)

New Assessor Orientation

Overview  
of  
CAMA

*Presented By  
Ad Valorem Division  
Oklahoma Tax Commission*

# Questions to Answer:

- What Is CAMA?
- What Is Annual Valuation?
- What Is Fair Cash Value?
- What Is Visual Inspection?

# Important Things To Remember:

- Computers Don't Value Property
- People Value Property
- The Computer Is Just A Tool
- The Computer Automates The Valuation Process

# So, What IS CAMA?!

- Acronym For Computer Assisted Mass Appraisal
- *Computer Assisted*: With The Use Or Aid Of A Computer
- *Mass Appraisal*: Process Of Valuing A Large Group Of Properties As Of A Given Date, Using Standard Methods, And Allowing For Statistical Testing

# Mass Appraisal Definition Breakdown:

- “Group Of Properties”: Taxable Property In Your County
- “As Of Given Date”: January 1 Of Each Year
- “Standard Methods”: Computerized Cost And Depreciation Schedules
- “Statistical Testing”: Ratio Study Analysis Capabilities In CAMA Software

# Mass Appraisal:

- Impossible To Correctly And Accurately Value All Taxable Property Each Year Without Using Computer Assisted Mass Appraisal Techniques
- Individual, Manual Property Appraisal too Time-Consuming
- Simply Can't Be Done Annually As Required By Law

# Annual Maintenance of Values:

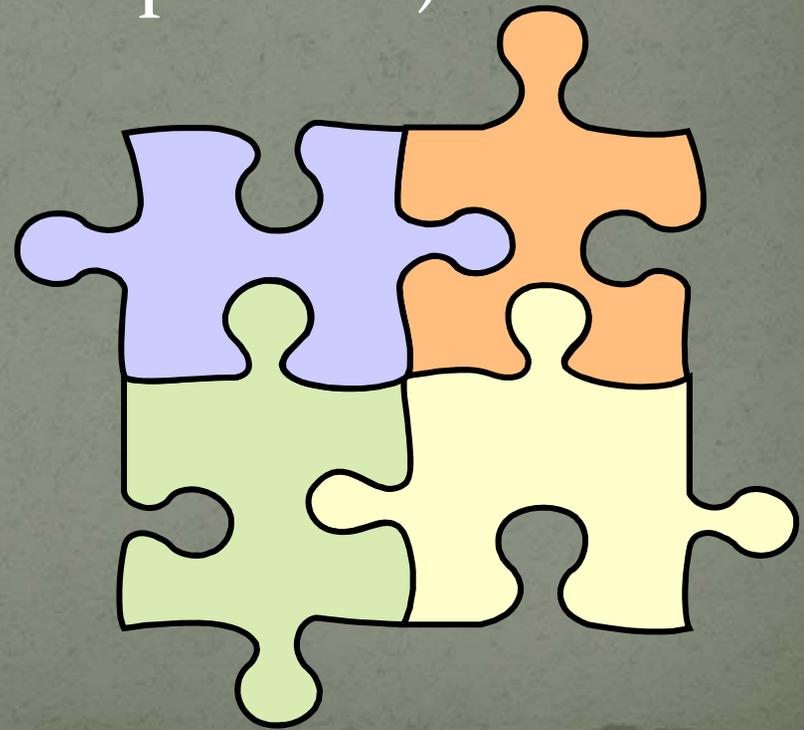
- Annual Valuation Statutory Requirements:
- Title 68, § 2830-B Requires OTC To Certify To SBOE That Each County Complies With Statutory Annual Valuation Requirements
- Not Optional
- Has Compliance Implications
- Reason For Needing The CAMA Tool!

# Overview of CAMA Valuation Steps:

- Must Focus On Valuation Tasks “One Step At A Time”
- Can’t Do Last Task First, But Must Take Tasks In Logical Order
- Need ACCURACY & CONSISTENCY For Success!
- CAMA Shouldn’t Be Used To Individually Adjust Values Property By Property (Manual Appraisal)

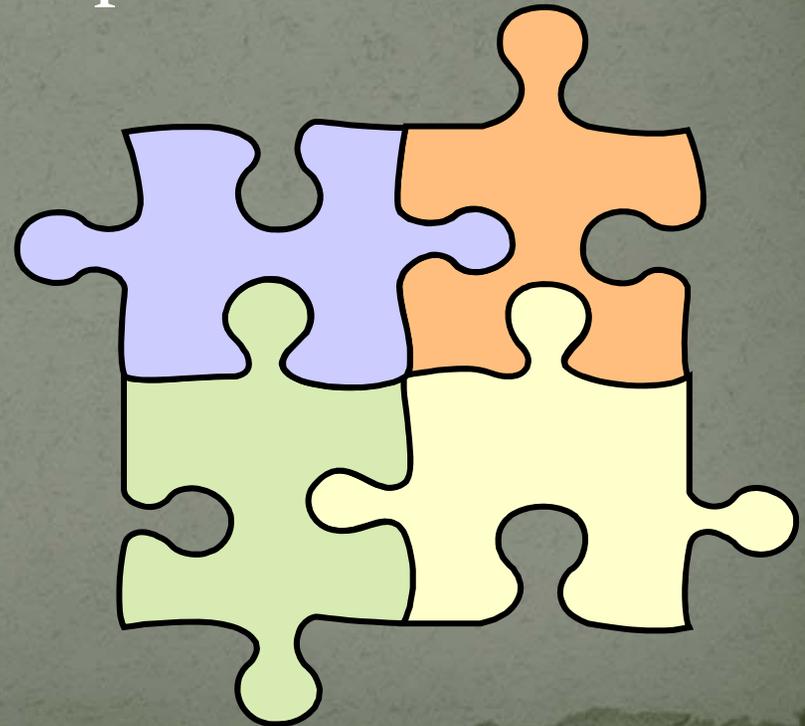
# Steps In CAMA Valuation:

- Essential Components For Proper CAMA Valuation:
- Data Collection (Visual Inspection)
- Data Entry
- Construction & Use Of CAMA Sales File
- Land Review & Valuation



# Steps In CAMA Valuation, Cont.

- Defining Geographic Market Areas For Valuation (Technical Term is Neighborhood Delineation & Coding)
- Adjustments To CAMA Replacement Cost Figures
- Performance Analysis
- Final Value Review
- Hearings Process
- Start Over!!!
- Ongoing Process, Never Done!!!



# Statements of The Obvious:



# Data Collection / Data Entry

- Accurate And Current Property Data Most Important Element For Success
- First “Step” In Process Is To Gather And Enter Data Correctly
- Need Controls To Oversee Fieldwork And Data Entry To Maintain Accuracy
- “Edits And Checks”

# Data Collection / Data Entry

- Must Gather & Enter All Information Correctly On Each Property
- Quality Classing, Depreciation, And Square Footage Are Most Important Aspects Of Data Collection Process
- ALL PROPERTY DATA IS IMPORTANT
- Consistency Is Key To Success
- Property Data & Sales Information Used To Value Property

Speaking of Accuracy, What Do You Do With THESE ?!



# Building And Using Sales File

- Good, Complete, Accurate Sales File Provides The Necessary Information For CAMA To Produce More Reliable Values

# Construction/Use Of Sales File

- Why Is Sales Info. So Important When CAMA Has Cost Tables That Are Automated?
- Because Cost Approach Is Only One Approach To Value...
- Sales Improve Accuracy Of CAMA Values As They Are Available

# Construction/Use Of Sales File

- How Are Sales Used To “Improve” CAMA Values?
- Primarily Through Use Of “Adjustment Factors” (Sometimes Referred To As County & NBHD Multipliers)
- Adjustment By Market Area (Geographic Location)

# Statements of The Obvious, Part II:



# Construction/Use Of Sales File

- Properly Maintain & Use Your CAMA System By Making Sure You've Added The Following Three "Ingredients" To Your Sales File:
  - Accurate/Complete Sales Verification
  - Accurate/Complete Sales Data Collection
  - Accurate/Complete Sales Data Entry

# Construction/Use Of Sales File

- Sales Verification:
- Sales Questionnaire Is An Essential Component Of Verification Process
- Questionnaires Can Be Sent On All Sales, But At Least On Those Where Question Surrounds Details Of Sale

# Construction/Use Of Sales File

- Sales Data Collection:
- Appraiser Should Be Sent Out To Inspect Sold Properties On A Regular Basis
- Purpose Of Re-Inspection On Sale Properties Is To Obtain A “Snapshot” (Accurate Representation Of Property Characteristics) Of Each Sold Property To More Accurately Reflect Condition At Time Of Sale

# Construction/Use Of Sales File

- Sales Data Entry:
- Once Sale Has Been “Data Collected”, Property Characteristics Can Be Entered Into CAMA
- All Information Surrounding Sale Should Have Been Already Entered Into CAMA Sales Screen (The Sales Information May Have Been Verified By A Returned Sales Questionnaire, Or Through Deed)

# Construction/Use Of Sales File

- Sales Data Entry:
- All Sales Should Be Entered Into The CAMA Sales File (Although Not All Will Be Used For Analysis And Adjustments)
- Certain Sales Should Be Excluded From Analysis And Development Of Adjustment Factors: Distressed Sales, Sales With Large Amounts Of Personal Property, Sales With Excess Land, Sales With High Miscellaneous Structure Values, And Sales Of Multiple Non-Contiguous Parcels

# Statements of The Obvious, III:



# Land Review & Valuation

- Land Values Are Also Critical Component
- Difficult To Get Good Fair Cash Value Estimates Without Current, Accurate, and Consistent Land Values

# Land Review & Valuation

- Complete Review Of Current Land Values, And Land Valuation With Current, Accurate, Consistent & Equitable Figures Is Essential Before Adjusting The CAMA Cost Numbers At The County-Wide And NBHD Levels

# Land Review & Valuation

- All Adjustment Factors At County And NBHD Levels Will Be Applied To Improvement Values Only, So If Errors Exist In Land Values, These Will Cause Distorted Adjustments To Be Applied To Improvement Values
- Overall Ratios Would Still Be OK, But COD Will Be Higher And Individual Values Will Vary Widely In Reliability If Land Values Are Bad

# NBHD Delineation/Coding

- NBHD Delineation Groups Like Properties Together That Are Subject to the Same Market Influences, So You Can Develop Appropriate Adjustments To Cost Figures Using Sales

# NBHD Delineation/Coding

- NBHD Delineation Is The Sorting Of Properties Into Groups That Are Affected By The Same Factors In The Marketplace
- NBHD Delineation Builds The Framework To Allow For Localized Adjustment To Cost Approach Below The County-Wide Level

# Make Sure You Have a Good Attitude... (It's Contagious!)



# Adjustment Factors For CAMA Cost Figures

- *Two Major Adjustment Factors Primarily Used:*
- County-Wide
- NBHD

# Adjustments To CAMA Cost Figures

- County-Wide Adjustment Factor:
- Simply The Adjustment Necessary To Move Median Sales Ratio For Particular Class Of Property To 100% Overall
- Classes Of Property Would Be Residential, Commercial, Manufactured Homes
- Localizes CAMA Cost Figures To Your County

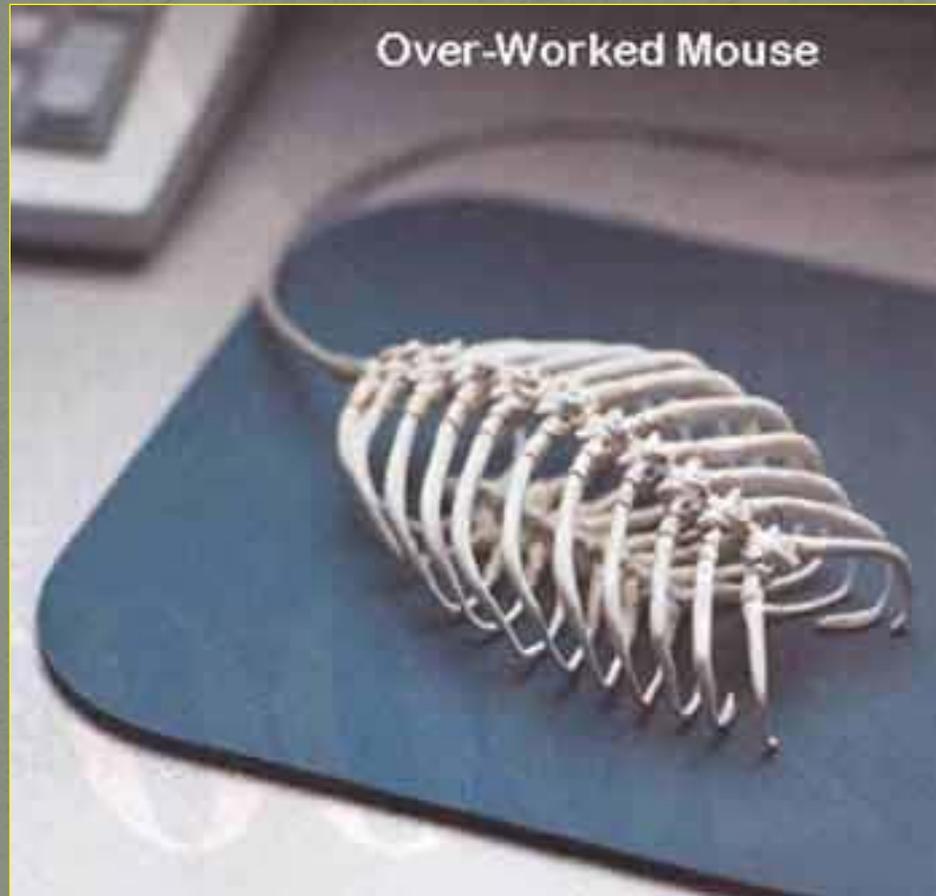
# Adjustments To CAMA Cost Figures

- NBHD Adjustment Factors:
- After County-Wide Adjustment Factor Is In Place, NBHD Adjustment Factors Can Be Calculated And Applied
- Remember That NBHD Boundaries Must Have Been Completed And NBHD Coding Entered Into CAMA For All Properties
- NBHD Adjustment Factors Further Refine Property Values By Specific NBHD's Established In NBHD Delineation Process

# Adjustments To CAMA Cost Figures

- NBHD Adjustment Factors:
- Simply The Adjustment Necessary To Move The Median Sales Ratio For A Particular Class Of Property Within A NBHD To 100% Overall (County-Wide Adjustment Factor Already Having Been Applied)
- Classes Of Property Would Be Residential, Commercial, Manufactured Homes

# A Sign You've Been Working Too Hard:



# Performance Analysis

- Ratio Studies In The Performance Analysis Phase Of The CAMA Valuation Process Will Help Uncover Any Problems And Give You An Opportunity To Fix Them
- Appraisal Statistics From Ratio Studies Help You Determine Whether Additional Work Is Required With NBHD Boundaries And Whether Further Modifications To Adjustment Factors Are Needed Prior To Completion Of The CAMA Valuation Process

# Final Value Review

- In This Phase Of The Valuation Process, The Final Value Review Helps To Eliminate Most Remaining Major Value Errors Or Inconsistencies
- Allows Review Appraiser To Judge Whether Values Are Both Accurate And Appropriate

Hopefully, No One  
Is Entering One of THESE...



# Final Value Review

- Final Value Review Process Is Not Intended To Check Accuracy Of Data Collection Or Data Entry
- These Corrections Should Have Been Accomplished Earlier During The Field Review And Database Edits And Cleanup

# Final Value Review

- Each Addition Or NBHD Should Be Reviewed In The Field, Block By Block To Ensure Greater Accuracy
- Some Areas May Need To Be Reviewed On A Parcel By Parcel Basis. This May Occur In Locations Such As Original Town Where Age And Quality Of Homes Vary Greatly

# Final Value Review

- Other Areas Where Property Or Land Characteristics Vary May Also Require A Closer Review
- Also, Commercial Parcels Need To Be Individually Reviewed, As Well As Parcels With Unusual Miscellaneous Values Or Land Values

# Final Value Review

- Review Process Can Be As Simple As Printing Values For Individual Parcels In Lot and Block Order And Field Checking For Any Outliers
- Do Values Make Sense When Looking At The Property Again?

Sometimes It's Hard To Figure Out What To Do...  
When In Doubt, Just Do SOMETHING !!!

*Savage Chickens*

by Doug Savage

CLICK YES TO REBOOT YOUR  
MACHINE. CLICK NO TO  
INITIATE AN AUTOMATIC  
SYSTEM RESTART.

YES NO



© 2007 BY DOUG SAVAGE

[www.savagechickens.com](http://www.savagechickens.com)

# Hearings Process

- “It Ain’t Over ‘Till Its Over!”
- The Hearings Process Gives You A Chance To Explain The Valuation Process To Taxpayers, And To Make Any Corrections That Are Needed
- Corrections May Be Necessary Both On Individual Properties, And On Certain Groups Of Properties Or NBHD’s Based On Information Provided During Hearings

# Hearings Process

- Listen Carefully To Taxpayers And The Information They Present
- Hearings Can Help You Improve Valuation Quality And Consistency In Your County Even Further
- Be Willing To Admit When You Didn't Get It Right, And Make The Changes Quickly

# Houston, We Have A Problem!



# Keys To Remember:

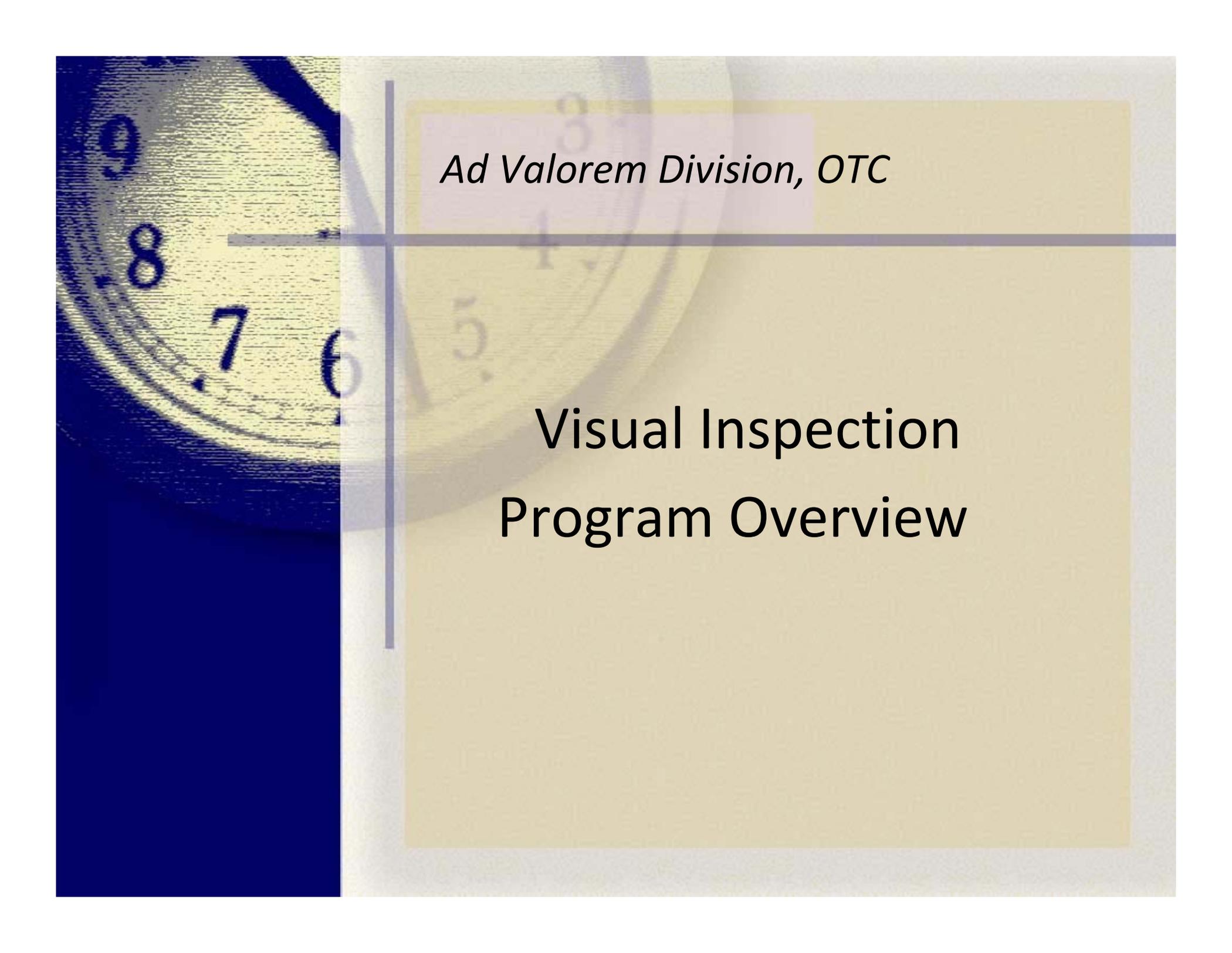
- Remember That CAMA Just Uses Basic “Mass Appraisal Principles” Taught In CLGT Accreditation Classes And Used Worldwide
- You Don’t Have To Know Every Detail Of The System To Manage Your Staff
- Just Need Overall Understanding Of The Process
- Can Leave Some Technical Details To Staff

Finally...  
Make Sure You Allocate  
Enough Resources  
To Do The Job!



# The End...





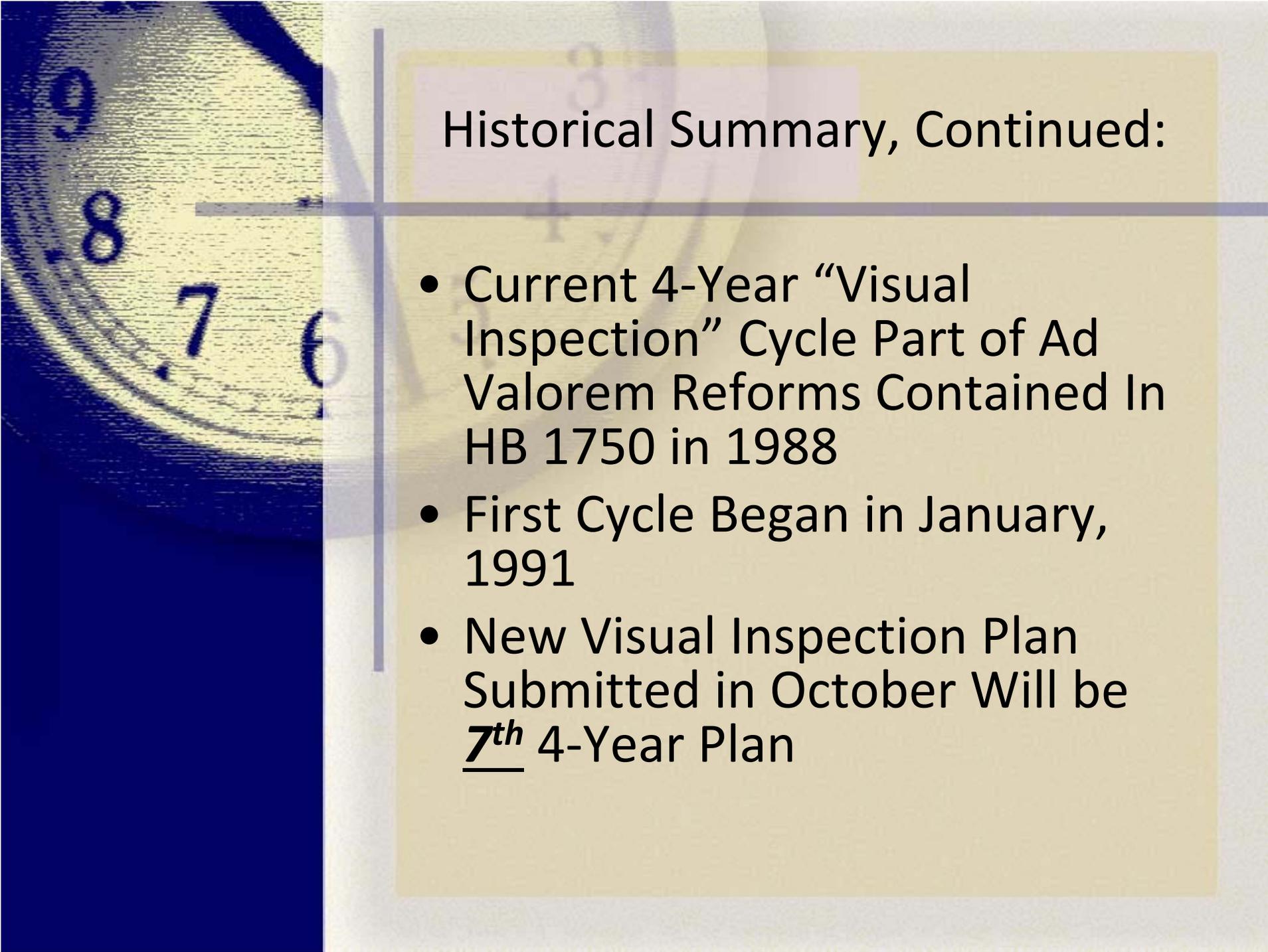
*Ad Valorem Division, OTC*

# Visual Inspection Program Overview



## Historical Summary:

- A Five-Year “Revaluation” Statute Passed in 1967, and Became Effective in 1968
- Completion of First Five-Year Cycle in 1972
- Required Ongoing, Active and Systematic “Revaluation” Including “Physical Inspection”
- Schedules Were Filed With OTC



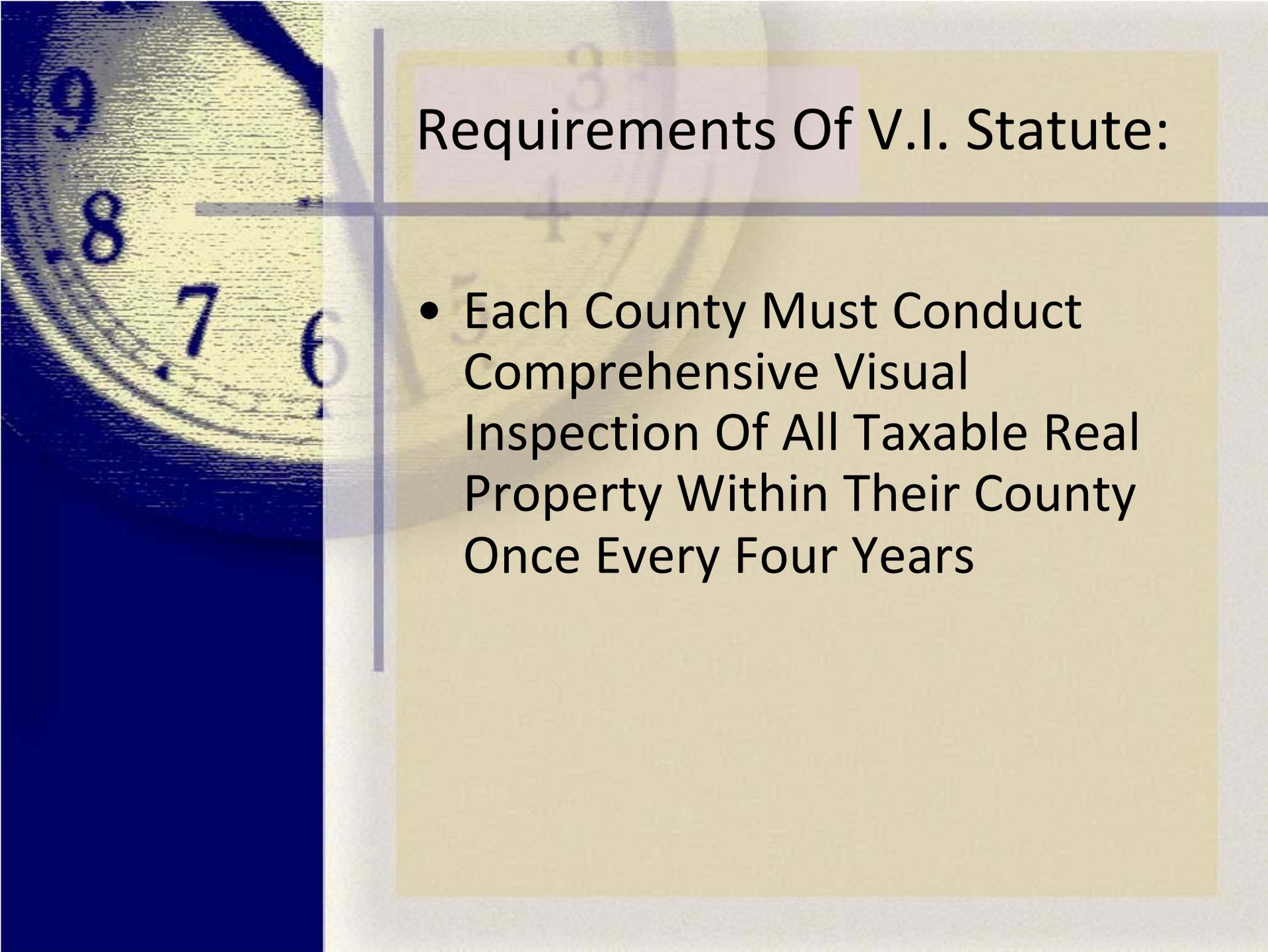
## Historical Summary, Continued:

- Current 4-Year “Visual Inspection” Cycle Part of Ad Valorem Reforms Contained In HB 1750 in 1988
- First Cycle Began in January, 1991
- New Visual Inspection Plan Submitted in October Will be 7<sup>th</sup> 4-Year Plan



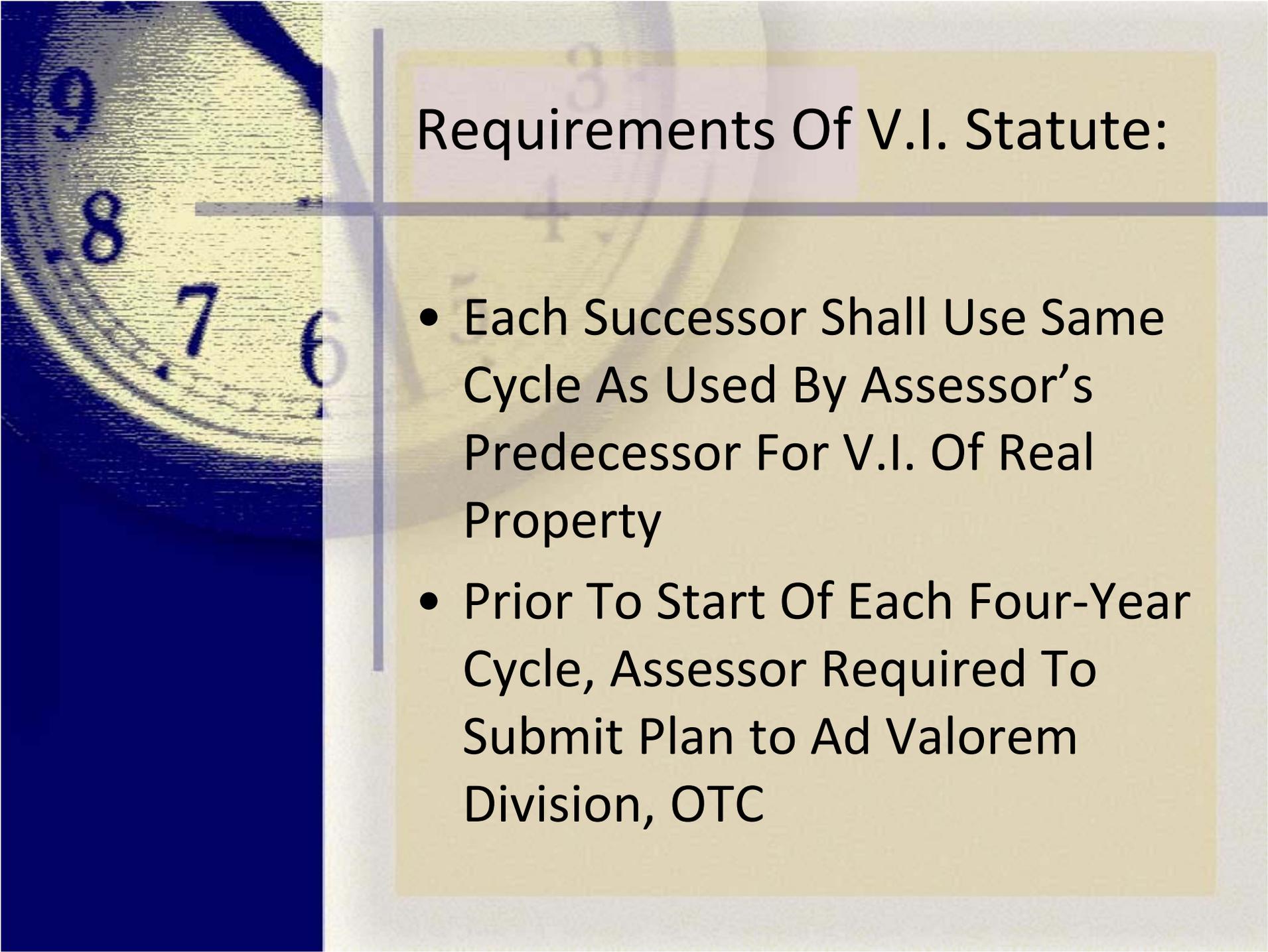
## Statutory Basis for Plan:

- 68 O.S, § 2820:
- Creates Visual Inspection Program
- Explains How It Is To Be Implemented
- Establishes Method For Monitoring Progress



## Requirements Of V.I. Statute:

- Each County Must Conduct Comprehensive Visual Inspection Of All Taxable Real Property Within Their County Once Every Four Years



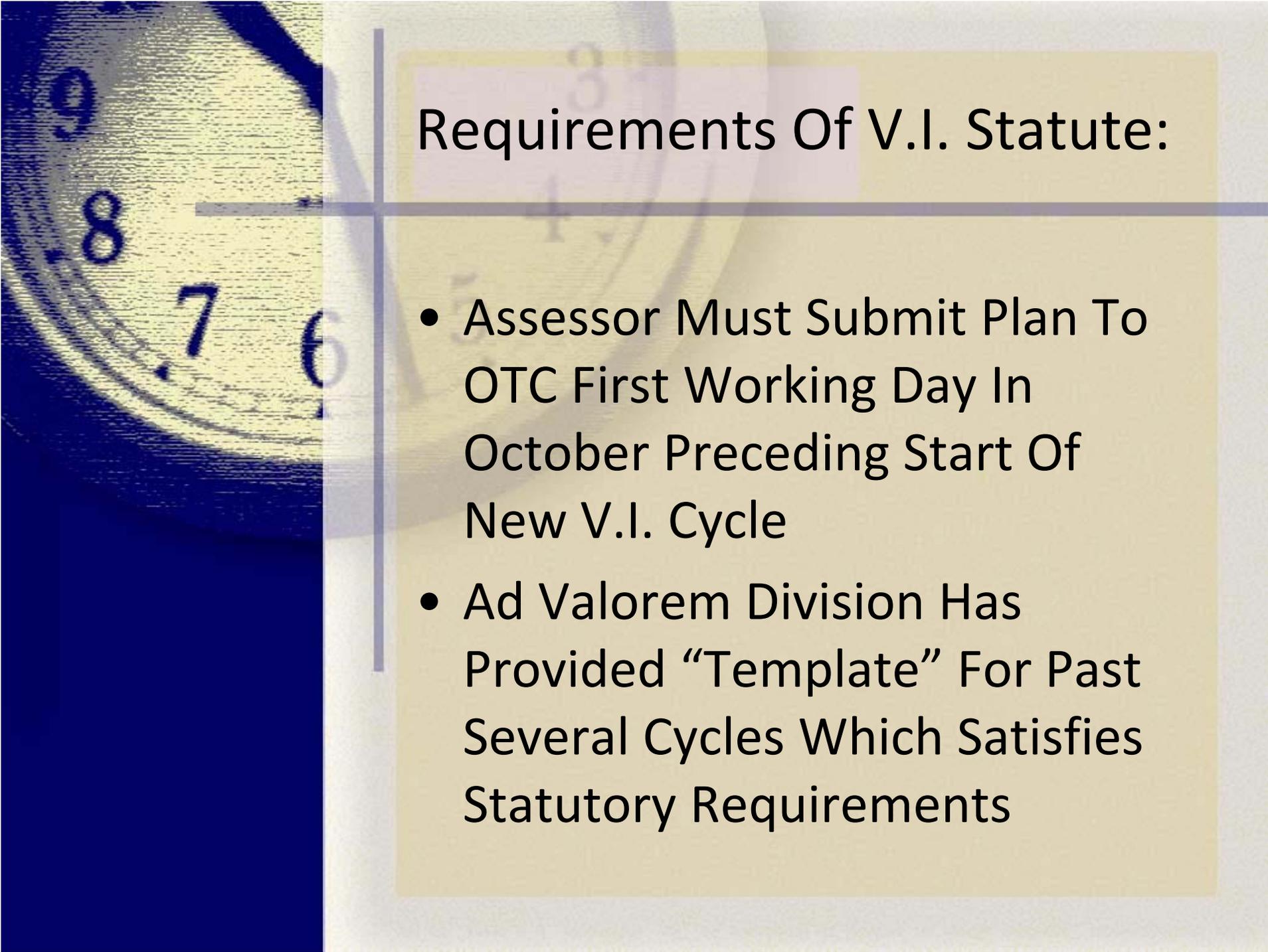
## Requirements Of V.I. Statute:

- Each Successor Shall Use Same Cycle As Used By Assessor's Predecessor For V.I. Of Real Property
- Prior To Start Of Each Four-Year Cycle, Assessor Required To Submit Plan to Ad Valorem Division, OTC



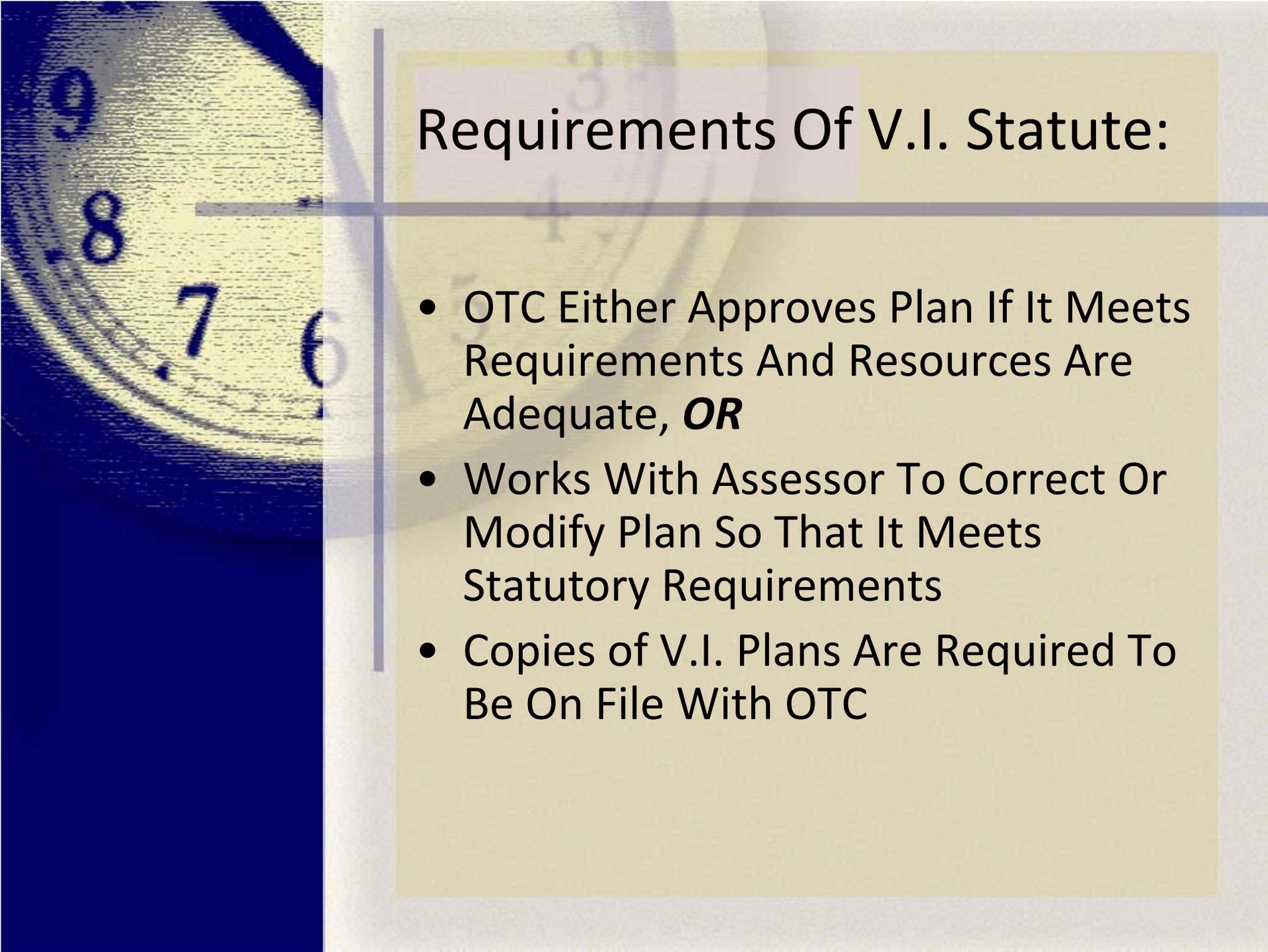
## Requirements Of V.I. Statute:

- Plan Must Contain:
- Number Of Real Property Parcels To Be Inspected Each Year By Use Category, Geographic Area
- Resources & Budget Proposed To Complete Cycle
- Valuation Methodology To Be Used
- Evidence That Adequate Data Will Be Gathered To Value Property In Accordance With Mass Appraisal Standards Of Practice



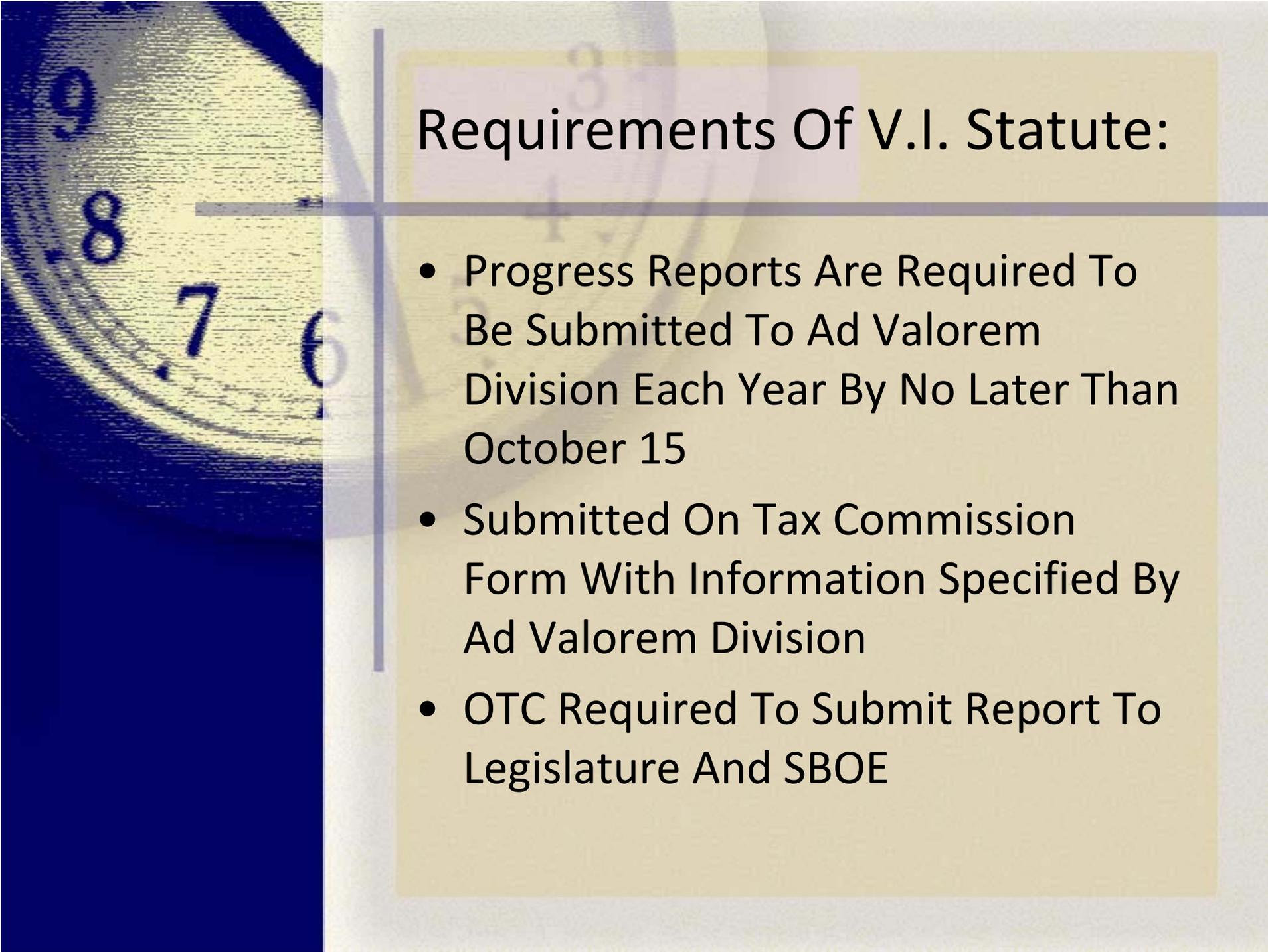
## Requirements Of V.I. Statute:

- Assessor Must Submit Plan To OTC First Working Day In October Preceding Start Of New V.I. Cycle
- Ad Valorem Division Has Provided “Template” For Past Several Cycles Which Satisfies Statutory Requirements



## Requirements Of V.I. Statute:

- OTC Either Approves Plan If It Meets Requirements And Resources Are Adequate, **OR**
- Works With Assessor To Correct Or Modify Plan So That It Meets Statutory Requirements
- Copies of V.I. Plans Are Required To Be On File With OTC



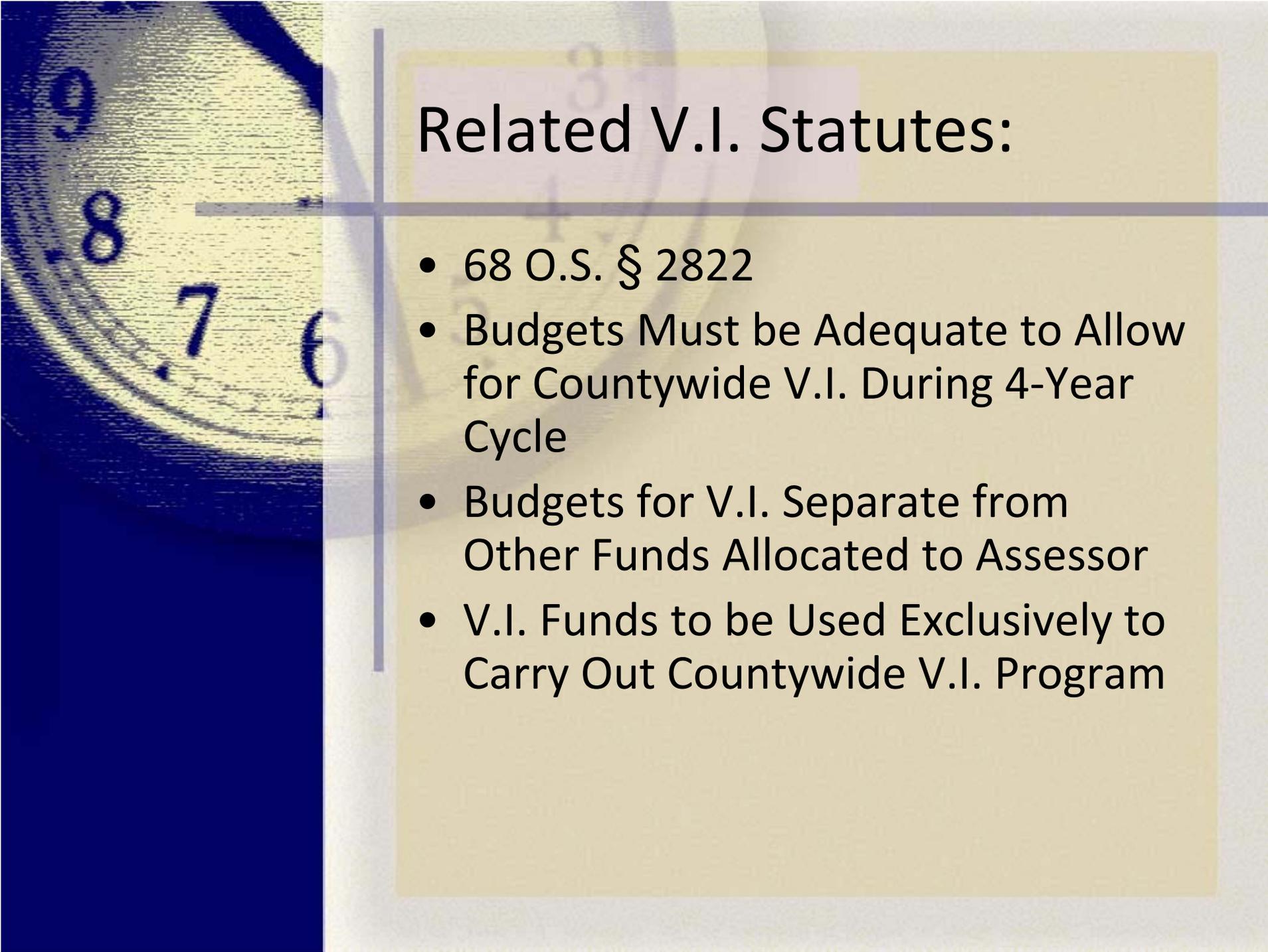
## Requirements Of V.I. Statute:

- Progress Reports Are Required To Be Submitted To Ad Valorem Division Each Year By No Later Than October 15
- Submitted On Tax Commission Form With Information Specified By Ad Valorem Division
- OTC Required To Submit Report To Legislature And SBOE



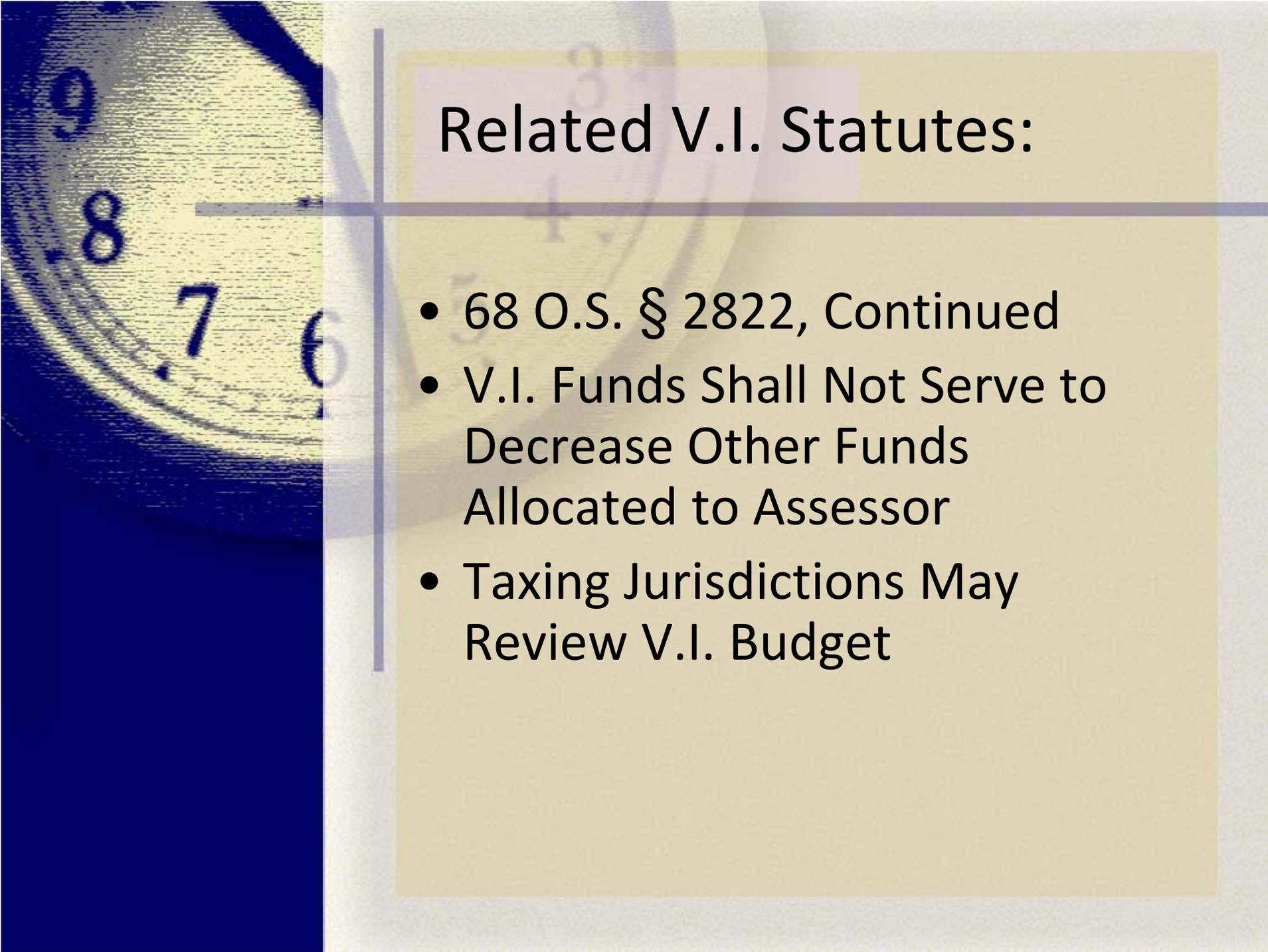
## Related V.I. Statutes:

- 68 O.S. § 2821
- Type of Data to be Gathered
- Standard Data Collection Form Prescribed by OTC
- Acquire and Maintain Cadastral Maps
- Requires Comprehensive Sales File to Assist in Establishing Values
- Requires Assessor to Maintain Adequate Facilities/Resources for Discovery and Valuation



## Related V.I. Statutes:

- 68 O.S. § 2822
- Budgets Must be Adequate to Allow for Countywide V.I. During 4-Year Cycle
- Budgets for V.I. Separate from Other Funds Allocated to Assessor
- V.I. Funds to be Used Exclusively to Carry Out Countywide V.I. Program



## Related V.I. Statutes:

- 68 O.S. § 2822, Continued
- V.I. Funds Shall Not Serve to Decrease Other Funds Allocated to Assessor
- Taxing Jurisdictions May Review V.I. Budget



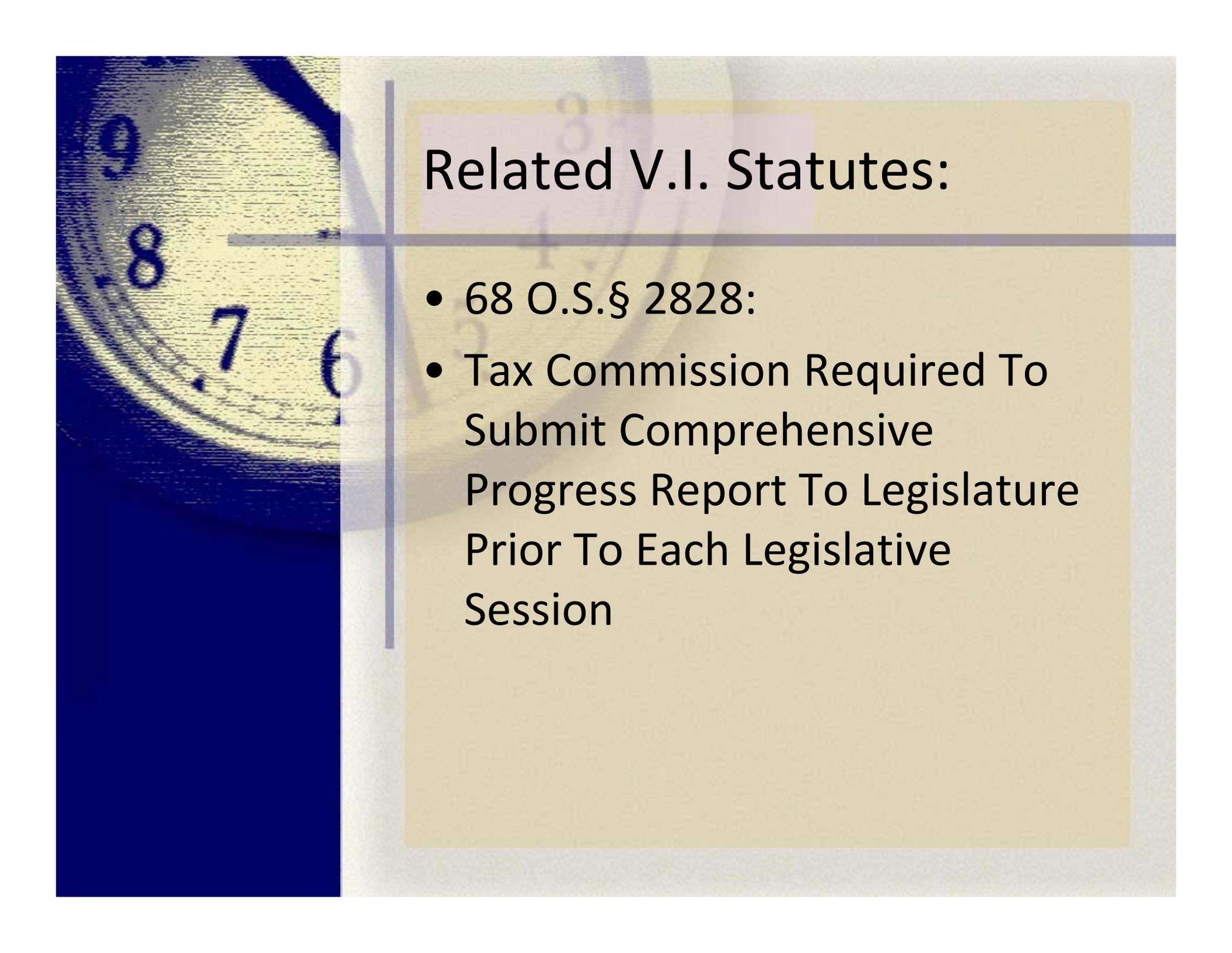
## Related V.I. Statutes:

- 68 O.S. § 2823
- Cost of V.I. to be Paid by Those Receiving Revenues of Mill Rates Levied on Property in County
- Includes Only Direct Costs Associated With V.I. Program
- Other Normal Office Costs Not Included in V.I. Budget



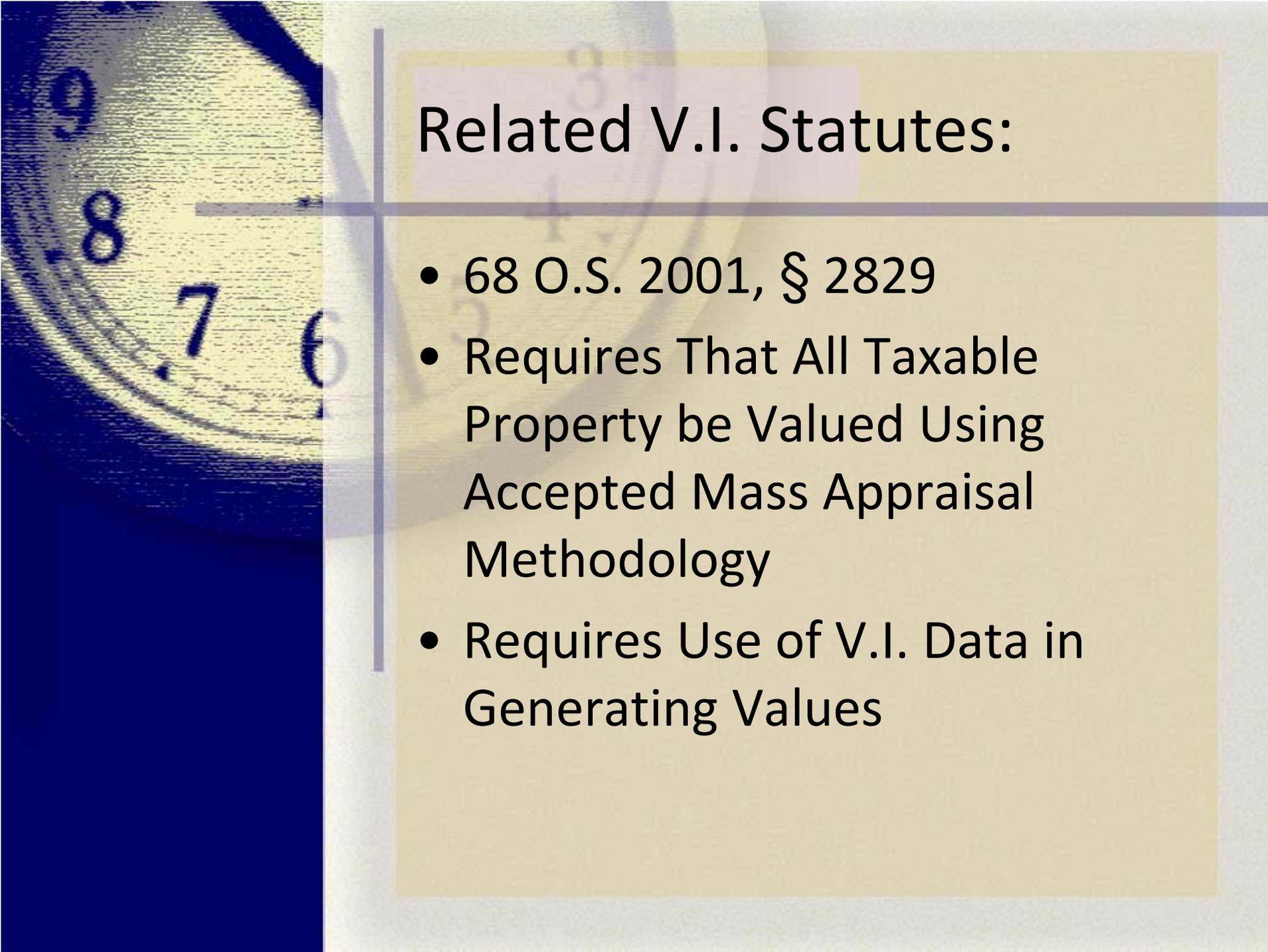
## Related V.I. Statutes:

- 68 O.S. § 2823, Continued:
- Assessor Must Render Statement To Jurisdictions Within County Receiving Ad Valorem Revenues



## Related V.I. Statutes:

- 68 O.S. § 2828:
- Tax Commission Required To Submit Comprehensive Progress Report To Legislature Prior To Each Legislative Session



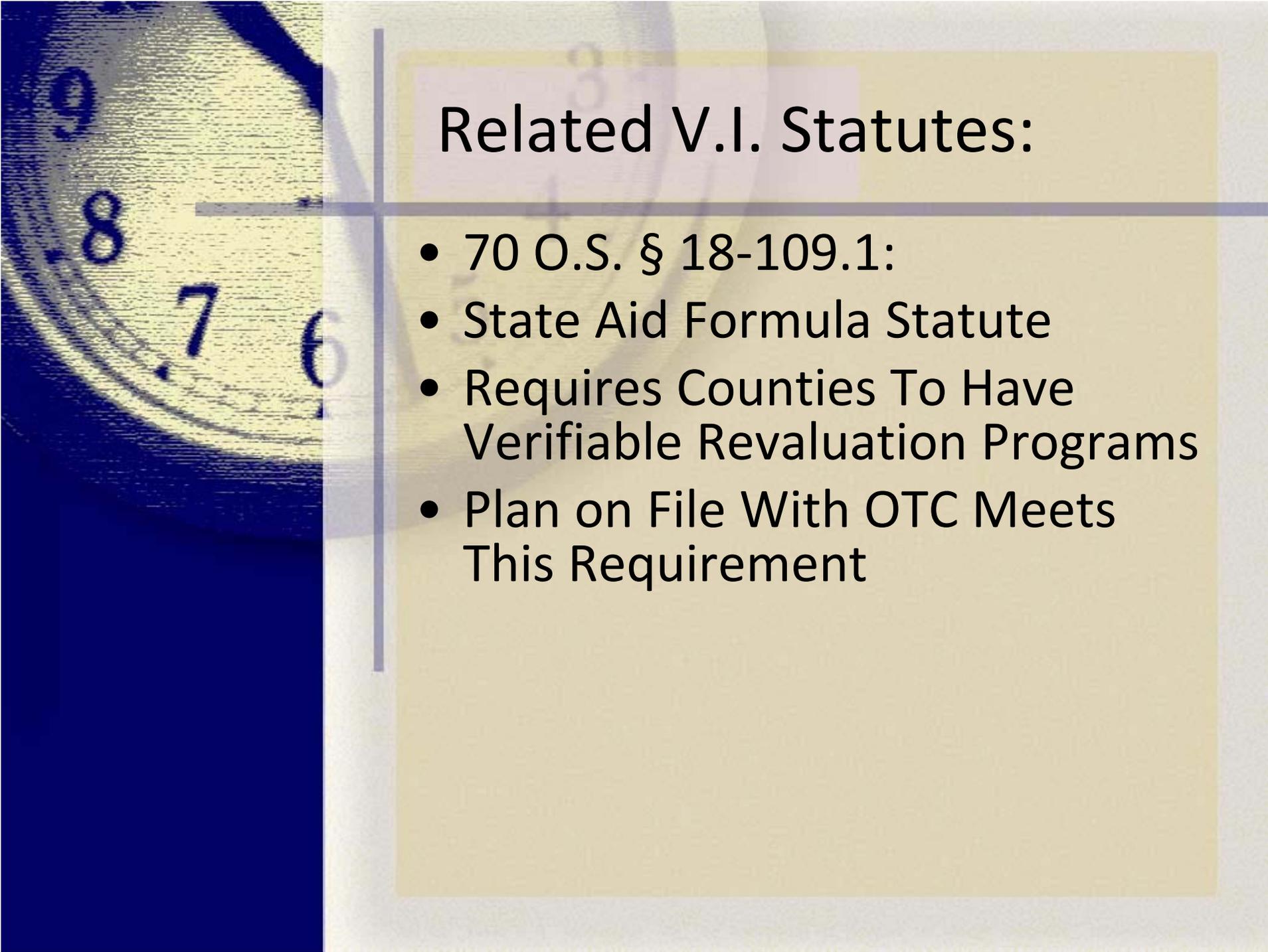
## Related V.I. Statutes:

- 68 O.S. 2001, § 2829
- Requires That All Taxable Property be Valued Using Accepted Mass Appraisal Methodology
- Requires Use of V.I. Data in Generating Values



## Related V.I. Statutes:

- 68 O.S. § 2829:
- Counties Shall Utilize Information Gathered From V.I. To Make Estimates Of Actual Fair Cash Value For All Taxable Real Or Personal Property On An Annual Basis



## Related V.I. Statutes:

- 70 O.S. § 18-109.1:
- State Aid Formula Statute
- Requires Counties To Have Verifiable Revaluation Programs
- Plan on File With OTC Meets This Requirement



## Important Things to Know:

- Page 13 of Plan Has Breakdown of Property Counts to be Inspected by V.I. Year
- Use for Reference and Planning Purposes

## Page 13 Detail:

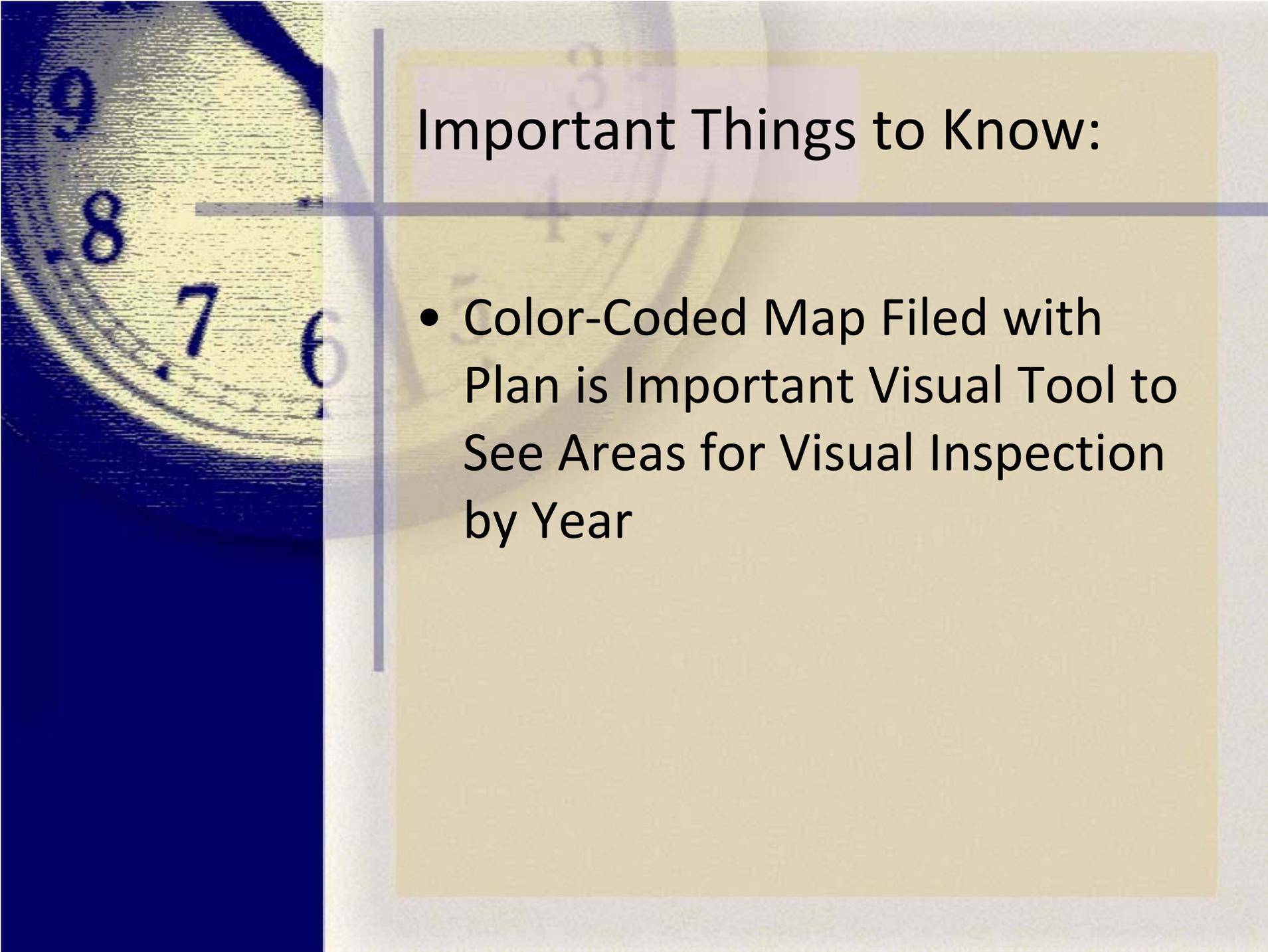
Year	Residential		Commercial		Agricultural		Exempt	Total
	Vacant	Improved	Vacant	Improved	Vacant	Improved		
2011	176	303	41	49	1353	183	147	2252
2012	228	390	55	64	1747	237	189	2910
2013	176	302	44	49	1353	183	147	2254
2014	157	264	37	42	1184	160	129	1973
<b>Total</b>	737	1259	177	204	5637	763	612	9389



## Important Things to Know:

- Pages 14 – 17 Have Year by Year Breakdown of Townships, Ranges, Additions to be Inspected
- If in Doubt About What Needs to be Inspected, Consult These Pages

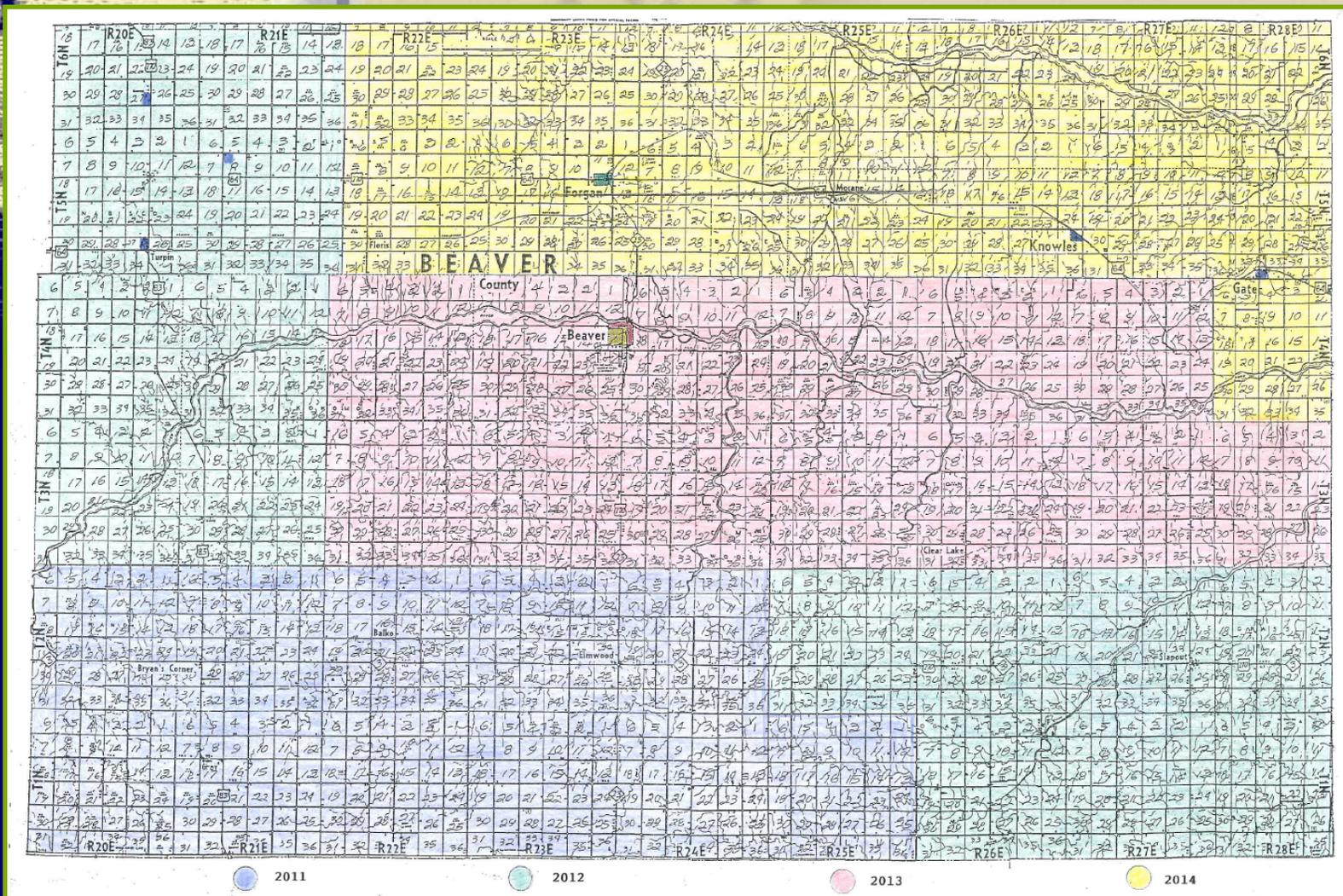




## Important Things to Know:

- Color-Coded Map Filed with Plan is Important Visual Tool to See Areas for Visual Inspection by Year

# Color – Coded Map:





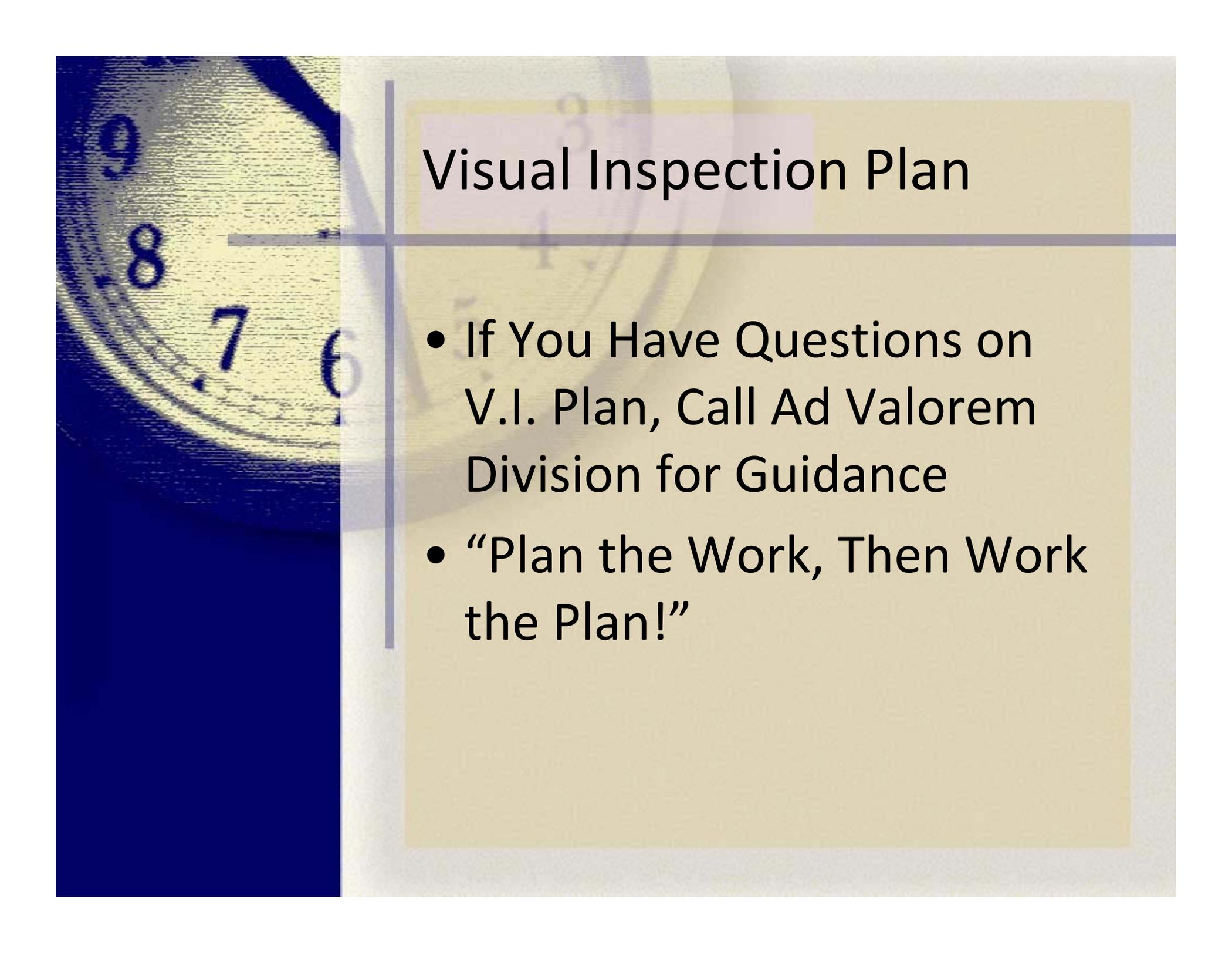
## Current V.I. Plan Status:

- Status For New V.I. Cycle 2015-2018:
- 75 Plans Have Been Approved
- 1 County Making Edits
- 1 Plan Has Not Been Submitted Yet



# Visual Inspection Plan

- Make Sure Your Office Has Retained A Copy Of The V.I. Plan
- Locate The Plan And Refer To It Often To Execute The Plan As Written And Approved



# Visual Inspection Plan

- If You Have Questions on V.I. Plan, Call Ad Valorem Division for Guidance
- “Plan the Work, Then Work the Plan!”

## Final Thought:

- Message In A Fortune Cookie:
  - “You Belong To A Small, Select Group Of Confused People.”



# Business Personal Property

- Business Personal Property
- 5 Year Exempt Manufacturing

REFERENCE GUIDE:

SELECTED BUSINESS  
PERSONAL PROPERTY  
STATUTES and FORMS

Presented by  
OKLAHOMA TAX COMMISSION  
AD VALOREM DIVISION

# Business Personal Property Schedule

- On the Oklahoma Tax Commission Website
- No longer Printed and distributed.

# Form 901

- Personal Property Rendition

# 901-F

- Freeport Exemption Declaration

## *FREEPORT FAST FACTS:*

- 1. IT MUST ENTER FROM OUTSIDE OKLAHOMA
- 2. STAY LESS THAN NINE (9) MONTHS
- 3. IT MUST EXIT OKLAHOMA
- 4. ANY PART PURCHASED OR SOLD IN OKLAHOMA DOES NOT APPLY

# 2014 Abstracts

- 52 Counties have Freeport Exemptions
- 1,897 Applicants
- \$932 million dollars in assessed value

# 901-P

- Business Personal Property  
– Petroleum Related

# 68 O.S. 2001, § 2804. Property subject to tax.

All property in this state, whether real or personal, except that which is specifically exempt by law, and except that which is relieved of ad valorem taxation by reason of the payment of an in lieu tax, shall be subject to ad valorem taxation.

## 68 O.S. 2001, § 2825. Valuation guidance and assistance.

The Oklahoma Tax Commission shall make and publish such rules, regulations and guides which it determines are needed for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by law.

## 68 O.S. 2001, § 2844. Omitted property ...

- A. If any real, personal property,... is omitted in the assessment of any prior year or years,... at any time and as soon as such omission is discovered...and the last three (3) years as to personal property...
- B. A.G. Opinion 00-23 – Due Process

# 68 O.S. 2001, § 2817L

## Drilling Rigs

- All taxable personal property used in the exploration of oil, natural gas, or other minerals, including drilling equipment and rigs, shall be assessed annually at the value set forth in the first Hadco International monthly bulletin published for the tax year, using the appropriate depth rating assigned to the drawworks by its manufacturer and the actual condition of the rig.

68 O.S. 2001, § 1001

○ Gross Production Tax

# Five Year Exempt Manufacturing

Ad Valorem Division

Oklahoma Tax Commission

# Introduction

- 5 Year Exempt Manufacturing

*by: Patty Heath*

# OTC Web Page

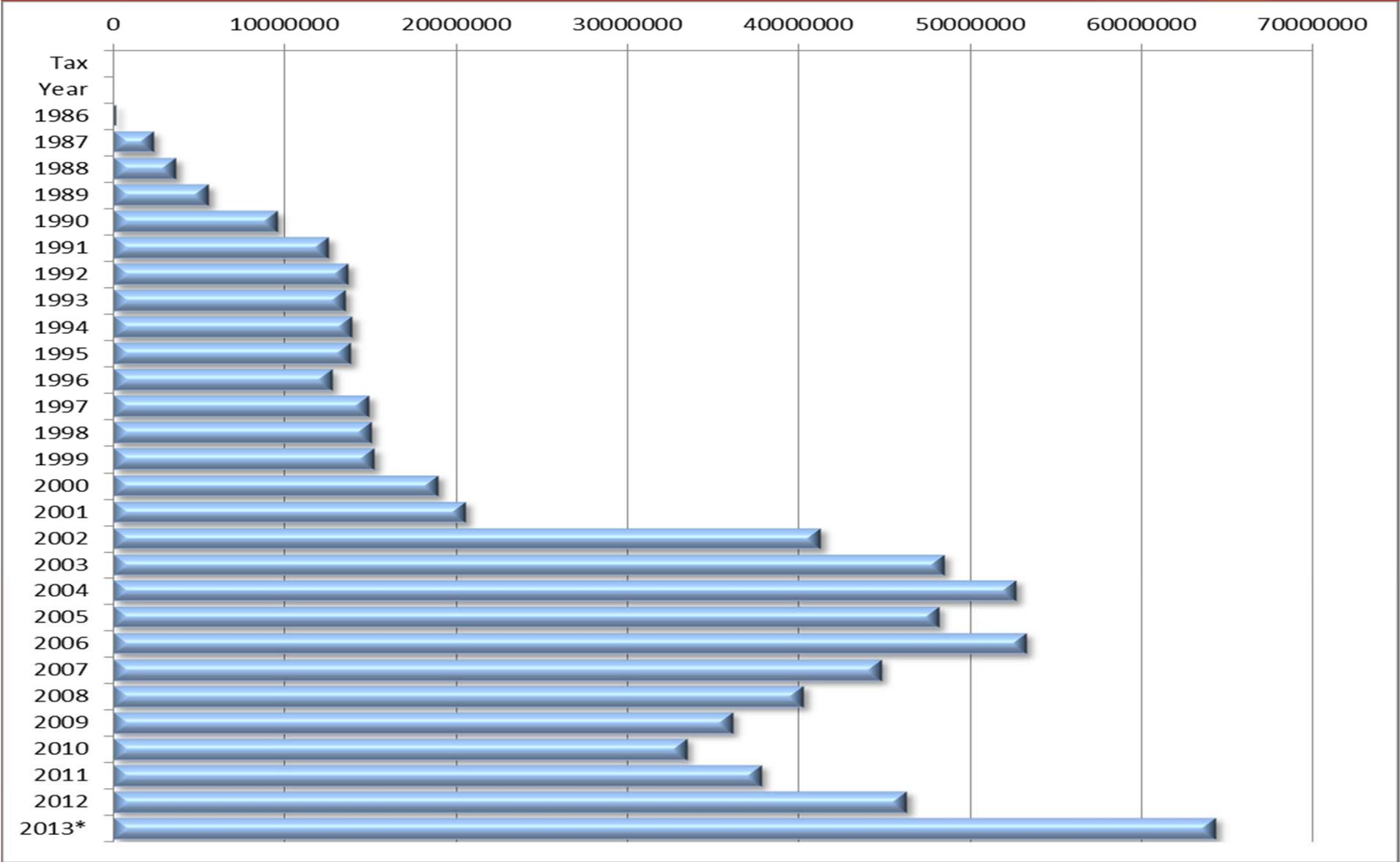
## Five Year Exemption Downloads

- 2015 Business Personal Property Schedule
- 900XM Application
- BT129 – Power of Attorney
- 900XM A-B Approval/Disapproval Form
  - Assessor Only web site - Fillable
- 3 Year Payroll Affidavit
- Checklists – County and Company

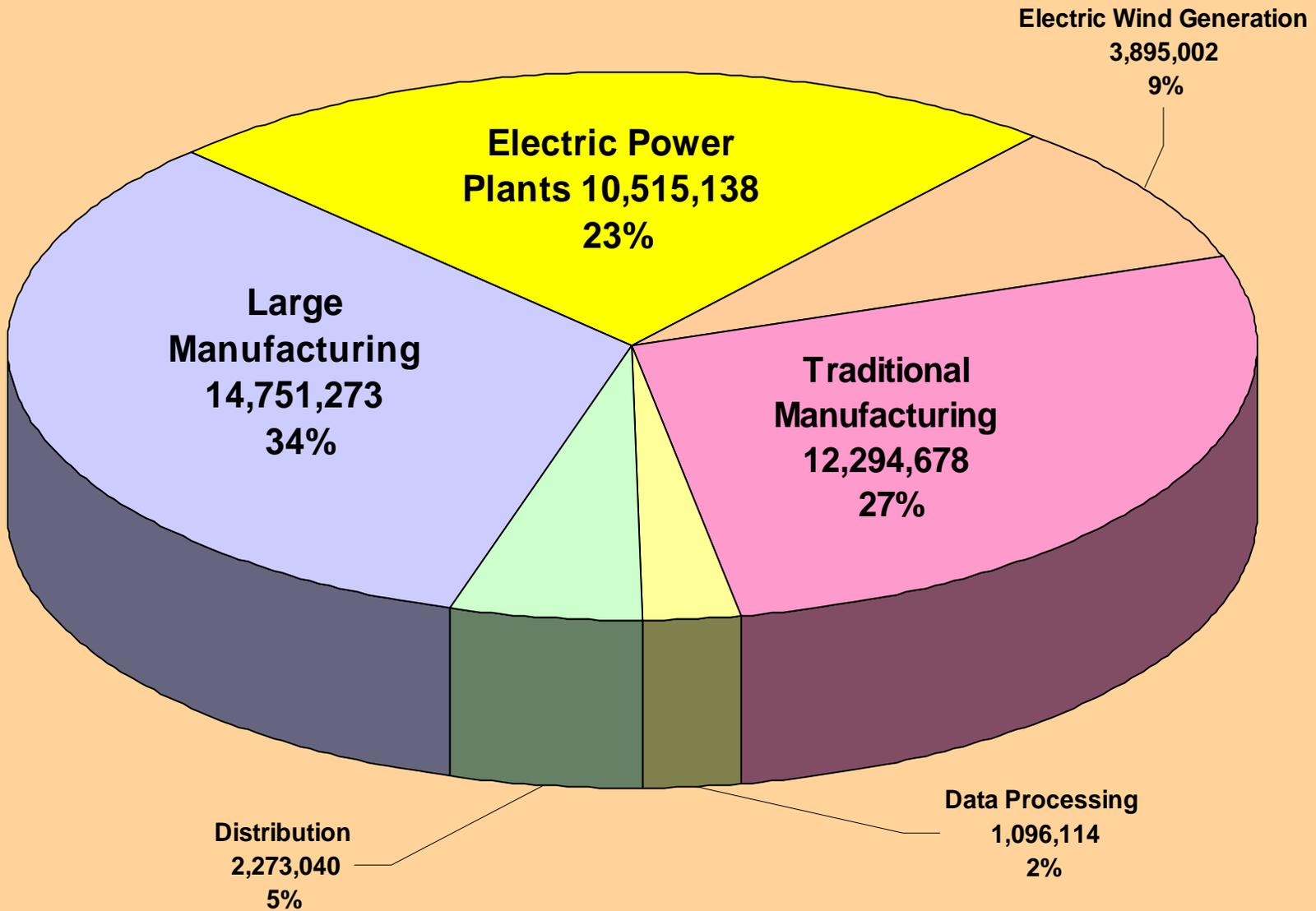
# History

- State Question Passed in 1985
- First Payout 1987
- Created to increase jobs and stimulate the Oklahoma economy by giving companies incentive for growth in the state.

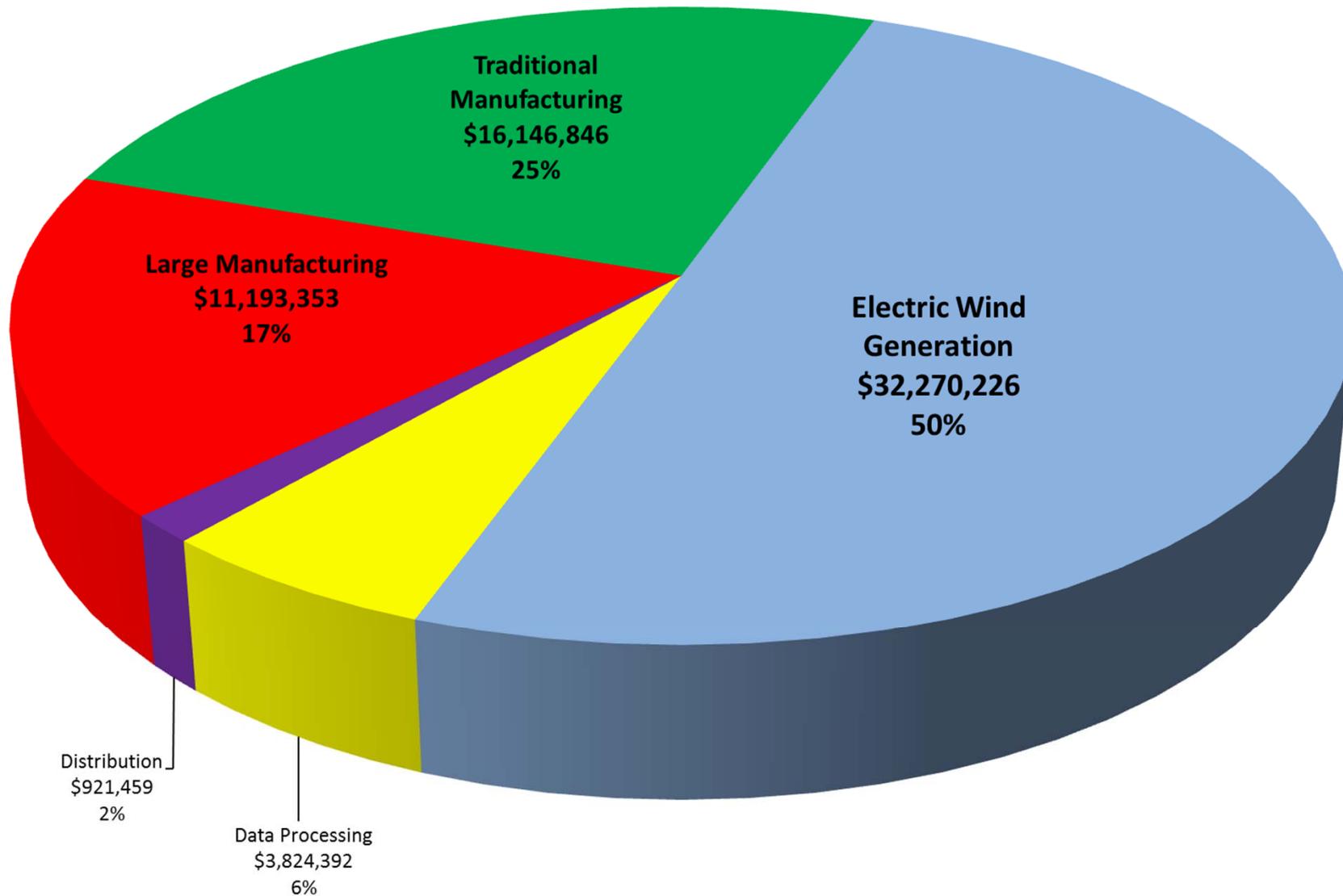
# Historical Reimbursement and Growth Five-Year Exempt Manufacturing Reimbursements



# 2008 Reimbursement by Type of Property Ad Valorem Reimbursement Fund



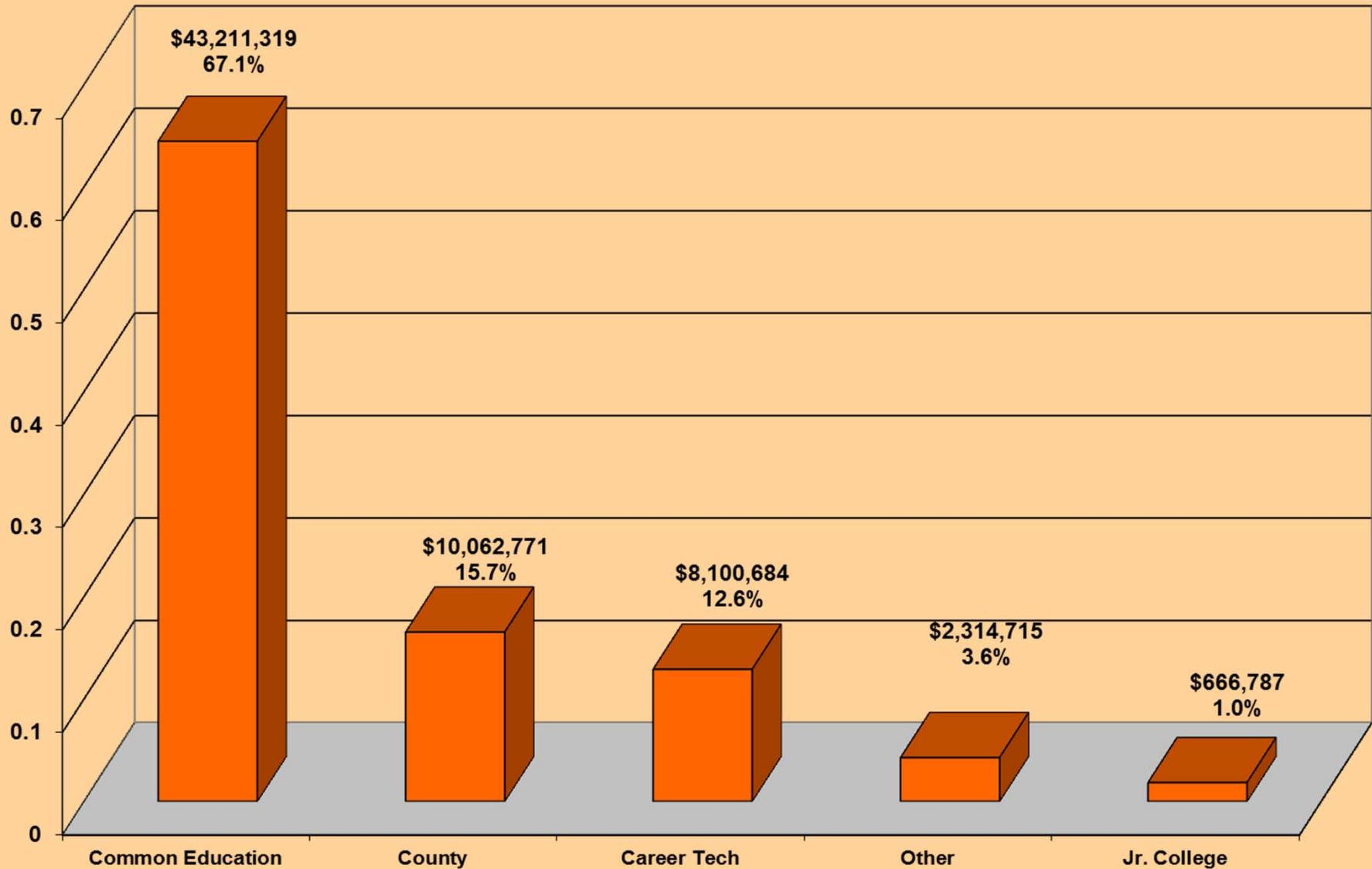
# 5 Year Exempt Manufacturing Reimbursement by Type of Property June 2014\*



# 5 Year Exempt Manufacturing Reimbursement Wind Counties vs. Other Counties



# 2014 Actual Disbursement Breakdown Ad Valorem Reimbursement Fund



# Actual 2014 Historical Income And Reimbursements of the Ad Valorem Reimbursement Fund \*\*

Available reimbursement funds are allocated from one percent (1%) of individual and corporate income tax collections. Reimbursement for manufacturing exemption is first priority payment.

Approximately 65% of Total Estimated Reimbursement Is Allocated to Common Education.

## Graph Legend

- 5 Year Manufacturer's Exemp-
- Projected Funds Available
- Special Appropriation
- From Next/Future Year's Collections

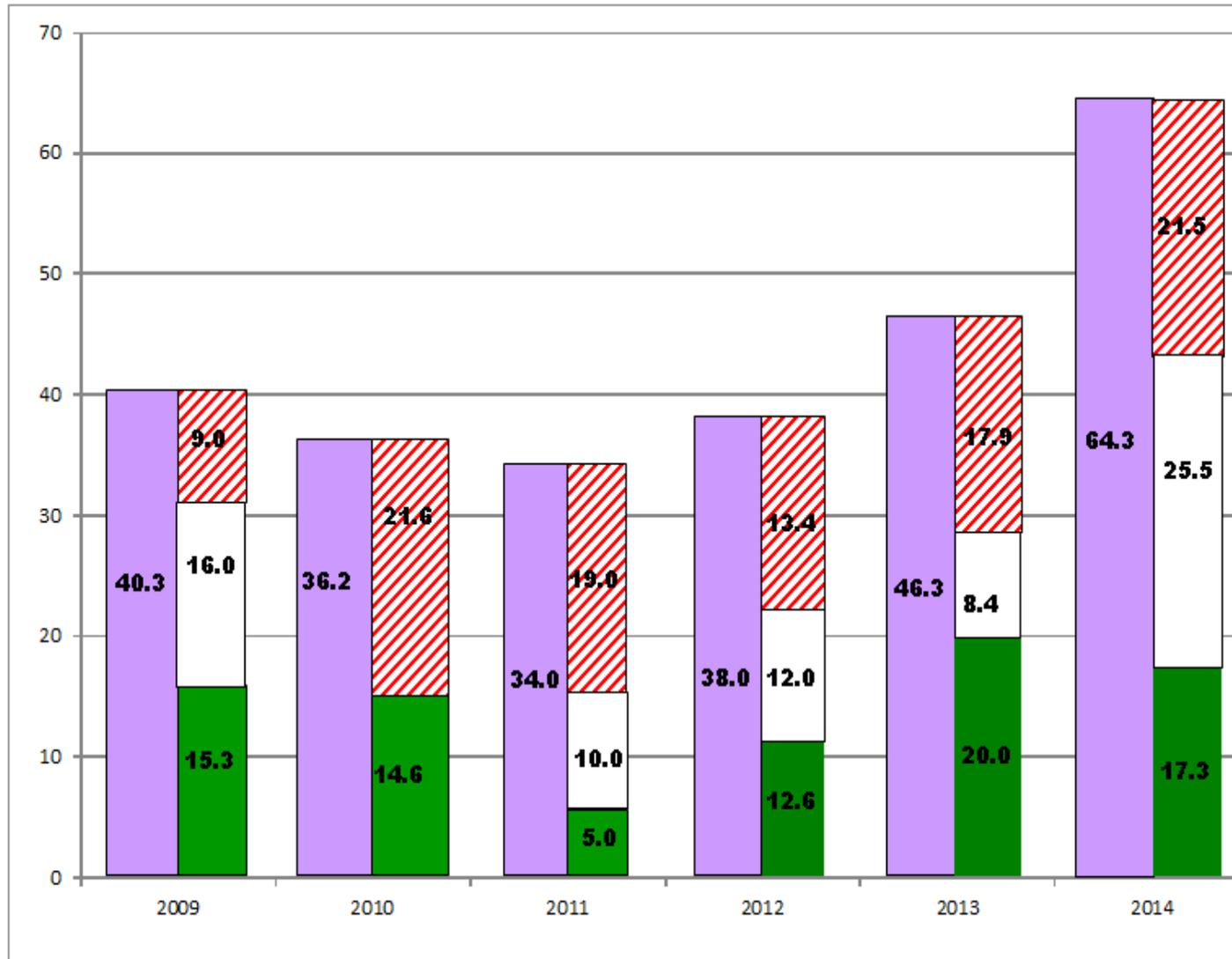
These estimates are based on the latest projected available revenue and historical data under current statutory qualifications. The 2014 estimates are believed to be within  $\pm 5\%$ . Any future legislative changes or the application of other large facilities may substantially affect these projections.

Created By The Ad Valorem Tax Division, OTC

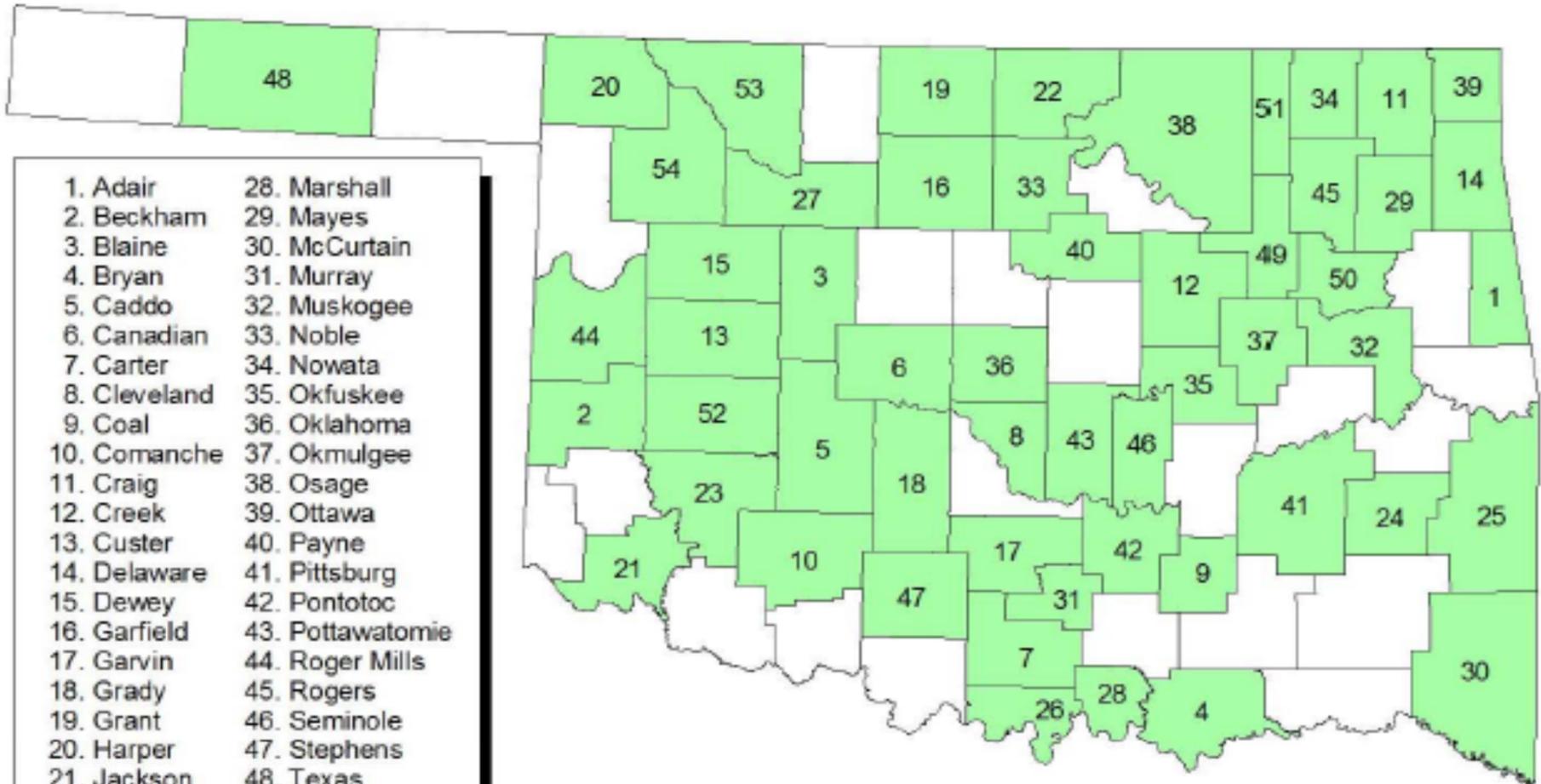
Jeff Spelman, CAE, Director

(405) 319-8200

June 16, 2014



# COUNTIES PARTICIPATING IN TXM PROGRAM - 2014



Map created by the Ad Valorem Division, April 9, 2014

# Qualifications

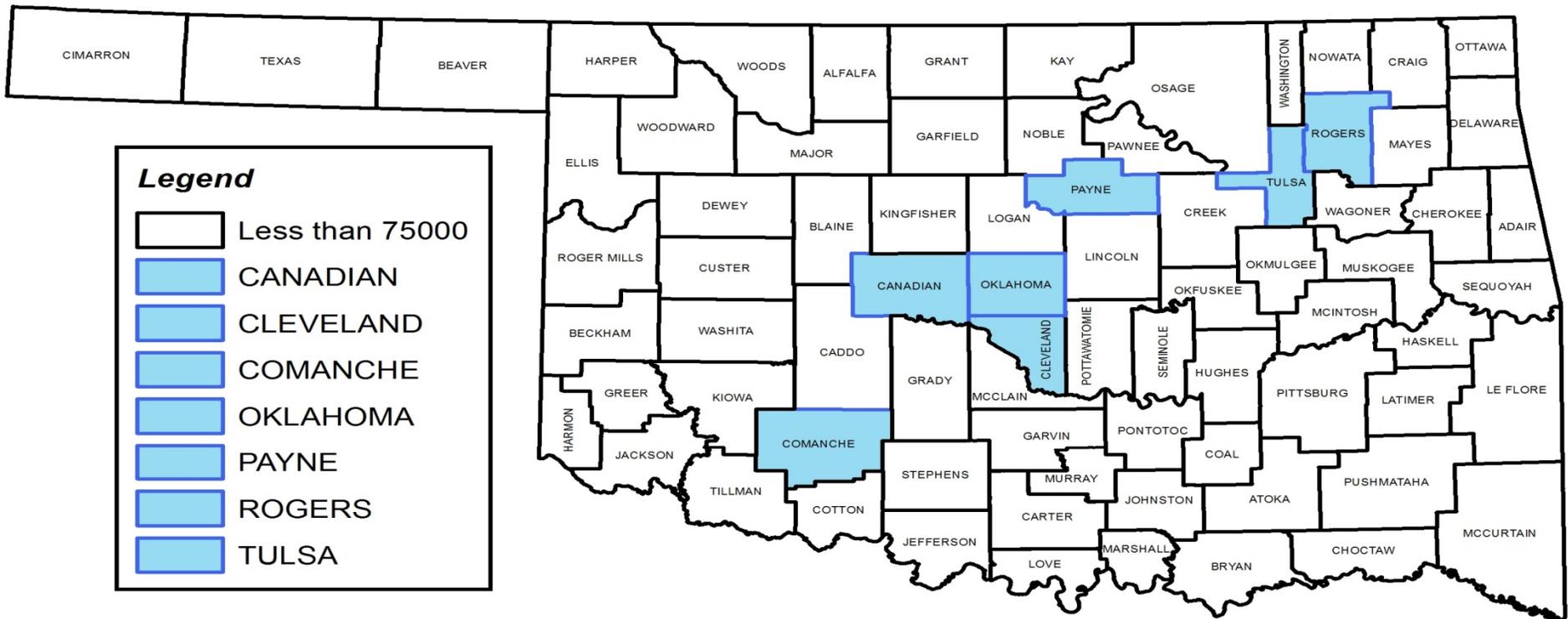
- \$250,000 Capital Investment/Increase Payroll \$250,000
  - For Counties with a Population less than 75,000 based on the 2010 Census

# Qualifications

- \$250,000 Capital Investment/Increase Payroll \$1,000,000
  - For Counties with a Population more than 75,000 based on the 2010 Census
  - Added Payne and Rogers County

# State Map of Counties Over 75,000

## County Population Map



Map created by the Ad Valorem Division - OTC, June 23, 2014  
Jeff Spelman, CAE, Director, Phone (405) 319-8200

# SPECIAL CONSIDERATIONS

- Computer Services Qualifications
- Electric Wind Generation
- Distribution Centers
- Paper Product Mfg.

# Application Process

- Industry Applies to County Assessor before March 15
- Approval or Disapproval by County Assessor and County Board of Equalization
- County submits application to Oklahoma Tax Commission by June 15

# County Responsibility

- Receive Applications from Taxpayer by March 15.
- County Audits Applications for Completeness
- Assessor must complete Assessor's portion of **EACH** application
- Original app shall be delivered to the County Board of Equalization for review by 4<sup>th</sup> Monday in April
- Approval/Disapproval **MUST** be completed by both Assessor and CBOE
- Complete applications must be to OTC by June 15

# 710:10-7-11, 12

- Examine Application
- Complete County part of Application
- Complete Approval Disapproval Form
- Application must go to CBOE by 4<sup>th</sup> Monday in April
- County Board must review application in same time and manner as homestead exemptions

**FIVE-YEAR AD VALOREM TAX EXEMPTION  
FOR MANUFACTURERS  
FILE CHECKLIST**

<b>APPLICANT</b>			
<b>COUNTY</b>	<b>SCHOOL DIST.</b>	<b>XM#</b>	<b>YEAR</b>

**PLEASE CHECK THE APPROPRIATE SPACE BELOW WHEN COMPLETED**

	<b>Signed 900 XMA-B form showing approval or disapproval for each application. Signed by both Assessor and CBOE. If stamped must be initialed.</b>
	<b>One completed application for each year's assets claimed for exemption</b>
	<b>Company Federal ID #</b>
	<b>Contact Information</b>
	<b>Insurance Carrier</b>
	<b>Applicable NAICS Code(s)</b>
	<b>Qualifying category Question 6A, 6B, 6C 6D and Form 900XM-R1/10</b>
	<b>Amount claimed for exemption (Question 7) land, building, machinery and equipment, or leasehold improvements</b>
	<b>Asset list. (Eligible year <u>only</u> per asset list NO MULTIPLE YEAR ASSET LISTS)</b>
	<b>Signature of applicant with current notary (page 4). BT129 completed by Tax Rep.</b>
	<b>Oklahoma Power of Attorney form completed by Tax Rep if applicable (BT129)</b>
	<b>Assessment percentages, Ad Valorem Ref #, Assessor's Signature and date (Page 4)</b>
	<b>Correct information on EMPLOYMENT LEVEL AFFIDAVIT (Pg. 5)</b>
	<b>Enclose copy of field data card and warranty deed or lease/purchase agreement for claims relating to real property</b>
	<b>Copy of county worksheet showing calculation of valuation and depreciation amounts for business personal property</b>
	<b>Affidavit - (three year or less expansion plan)</b>
	<b>Copy of completed checklist for each application</b>
Yes No	<b>Is this company in protest or litigation with the county concerning these assets value?</b>

Completed by \_\_\_\_\_

Date \_\_\_\_\_

NOTICE OF APPROVAL OR DISAPPROVAL  
BY COUNTY BOARD OF EQUALIZATION & COUNTY ASSESSOR OF  
MANUFACTURER'S AD VALOREM TAX EXEMPTION

TO: Applicant \_\_\_\_\_  
Address \_\_\_\_\_

PLEASE CHECK THE APPROPRIATE BOX:

The above application for exemption has been **APPROVED** by:  
\_\_\_\_\_ County Assessor

The above application for exemption has been **APPROVED IN PART** by:  
\_\_\_\_\_ County Assessor

The following property has been disapproved for exemption for the reasons indicated: \_\_\_\_\_

The above application for exemption has been **DISAPPROVED** by:  
\_\_\_\_\_ County Assessor

For the following reasons: \_\_\_\_\_

PLEASE CHECK THE APPROPRIATE BOX:

The above application for exemption has been **APPROVED** by:  
\_\_\_\_\_ County Board of Equalization

The above application for exemption has been **APPROVED IN PART** by:  
\_\_\_\_\_ County Board of Equalization

The following property has been disapproved for exemption for the reasons indicated: \_\_\_\_\_

The above application for exemption has been **DISAPPROVED** by:  
\_\_\_\_\_ County Board of Equalization

For the following reasons: \_\_\_\_\_

All applications approved by the County Assessor, in whole or in part, are subject to review and approval by the County Board of Equalization and the Oklahoma Tax Commission. Any person whose previously approved application for exemption has been denied or changed by the Board of Equalization may, **WITHIN TEN (10) DAYS** from receipt of this notice, file a complaint with the County Clerk requesting a hearing thereon. The complaint shall set forth the reasons why the exemption should be allowed and all pertinent facts in relation thereto. The applicant will be notified of the time and place of such hearing, and will be afforded the opportunity to present evidence in support of his claim for exemption. If complaint is not filed within the time specified, the determination of the board will become final.

COUNTY BOARD OF EQUALIZATION

DATE: \_\_\_\_\_

\_\_\_\_\_  
Sec. (County Clerk)

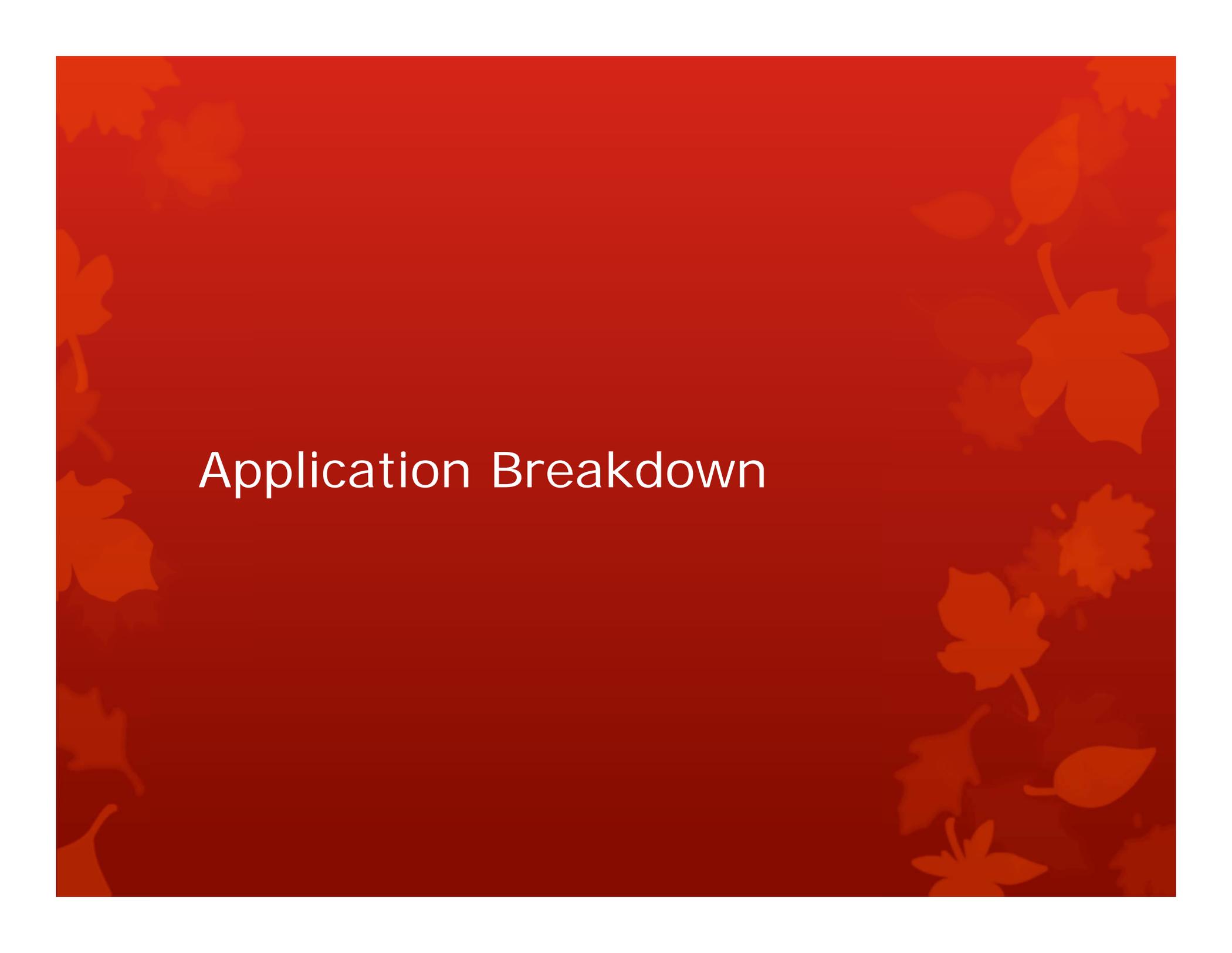
COUNTY ASSESSOR

DATE: \_\_\_\_\_

\_\_\_\_\_

# OTC Processing of Applications

- Desk Audit
- Payroll & Full-Time Employee count verified with OESC
- New applications are scheduled for physical inspection for qualifying assets used directly and exclusively in manufacturing

The background is a solid red color with a pattern of various leaf shapes in a lighter shade of red, scattered across the surface. The leaves are of different sizes and orientations, creating a subtle, organic texture.

# Application Breakdown

**APPLICATION FOR FIVE-YEAR  
 AD VALOREM TAX EXEMPTION FOR  
 OKLAHOMA MANUFACTURING  
 OR RESEARCH & DEVELOPMENT FACILITIES**

**INCOMPLETE APPLICATIONS WILL BE NULL AND VOID  
 (SEE ENCLOSED INSTRUCTIONS)**

To County Assessor of \_\_\_\_\_ County

Year Company was Established in Oklahoma \_\_\_\_\_

Year This Facility became Operational in Oklahoma \_\_\_\_\_

Year Assets Acquired \_\_\_\_\_ Federal ID# \_\_\_\_\_

Manufacturers Sales Tax Exemption Permit # \_\_\_\_\_

FOR ASSESSOR USE ONLY	
Application XM#	Millage
Date Filed	Sch. Dist.
Real Acct #	Pers Acct #

Application is hereby made for ad valorem tax exemption on an exempt manufacturing facility or research and development facility located in the above county on January 1, \_\_\_\_\_, in accordance with the provisions of 68 O.S., Section 2902, as amended.

<b>APPLICANT NAME:</b>
<b>MAILING ADDRESS:</b>
<b>CORPORATE CONTACT NAME, TELEPHONE AND E-MAIL ADDRESS:</b> _____
<b>FACILITY CONTACT NAME AND TELEPHONE:</b>
<b>FACILITY PHYSICAL LOCATION:</b>

<b>EMPLOYEE BASIC HEALTH INSURANCE CARRIER:</b>
<b>INSURANCE CARRIER MAILING ADDRESS:</b>
<b>POLICY NUMBER:</b>

<b>APPLICABLE NAICS CODE(S) AND MATERIALS USED:</b>
<b>MANUFACTURING ACTIVITY DESCRIPTION:</b>

- Is the facility a research and development facility as defined in Title 68 O.S. 2011 Supp. §2902 as amended?  
 YES \_\_\_ NO \_\_\_ If yes, explain the activity: R  
 EXPLANATION: \_\_\_\_\_
- Is this the Initial Year of the application? YES \_\_\_ NO \_\_\_
- Has the applicant continued to operate all facilities in Oklahoma? YES \_\_\_ NO \_\_\_ If no, explain the circumstances involved. EXPLANATION: \_\_\_\_\_
- Is this Personal Property Only? YES \_\_\_ NO \_\_\_ If No, continue. If Yes, please skip to Question 7

6A. Is this a concern that was not engaged in business in Oklahoma or did not have property subject to ad valorem taxation in Oklahoma and constructed a facility or acquired an existing facility which had been unoccupied for 12 months? YES \_\_\_ NO \_\_\_ If yes, complete the following:

Date last occupied :		Name of former owner or occupant:	
Date acquired by applicant:		Date occupied by applicant:	
Date construction began:		Date construction completed:	
Total costs:		Total square feet of building:	
Total land area currently used for manufacturing or research & development:			

6B. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and constructed a facility in Oklahoma at a different location and continued to operate all its facilities in Oklahoma to January 1 of this year? YES \_\_\_ NO \_\_\_ If yes, complete the following:

Date construction began:		Date construction substantially completed:	
Total costs:		Total square feet of building prior to expansion:	
Total sq. feet of building after expansion:		Total area of land in use prior to expansion:	
Total area of land in use after expansion:			

6C. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and expanded an existing facility and this exemption is claimed on the expansion of an existing facility? YES \_\_\_ NO \_\_\_ If yes, complete the following:

Date construction or expansion began:		Date construction or expansion completed:	
Total costs:		Total square feet of building prior to expansion:	
Total sq. feet of building after expansion:		Total area of land in use prior to expansion:	
Total area of land in use after expansion:			

6D. Is this a concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and acquired an existing facility in Oklahoma which had been unoccupied for 12 months or longer and continued to operate all its facilities in Oklahoma to January 1 of this year? YES \_\_\_ NO \_\_\_ If yes, provide the following:

Date last occupied:		Name of former owner or occupant:	
Date acquired by applicant:		Date occupied by applicant:	
Total costs:		Total square feet of building:	
Total land area currently used for manufacturing or research & development:			

7. Please indicate property owned at this facility and its value on which qualifying investment is being claimed. Exclude licensed/tagged vehicles. (USE PAGE 6 WORKSHEET)

OWNED PROPERTY	ORIGINAL COST OF OWNED PROPERTY	YEAR ACQUIRED OR CONSTRUCTED	NEW OR USED
LAND			
BUILDING			
MACHINERY & EQUIPMENT			
LEASEHOLD IMPROVEMENT			
INTANGIBLE PERSONAL PROPERTY*			
TOTAL INVESTMENT			

All cost amounts rendered for machinery or leasehold must be substantiated with itemized lists, giving a description of the asset, original cost, and year acquired. Please attach the additional pages to this form and identify as to item or question.

\*Intangible personal property is non-taxable in Oklahoma beginning January 1, 2013. Any intangible personal property that is embedded in the qualifying investment amount must be itemized on page 6. The amount calculated for reimbursement must not contain any intangible personal property and value. The investment amount will not be affected only the amount for local reimbursement. Intangible personal property must be identified, documented, and valued by the applicant. The Oklahoma Tax Commission reserves the right to request any additional information.

- 8A. If real or personal property is leased using a lease-purchase agreement, attach a copy of the lease and indicate the following: (USE PAGE 6 WORKSHEET)

LEASE REAL AND PERSONAL PROPERTY		
	CONTRACT PURCHASE AMOUNT	DATE OF TITLE CONVEYANCE
LAND		
BUILDINGS		
MACHINERY & EQUIPMENT		

- 8A-1 Are lease payments applied to the purchase price? YES \_\_\_ NO \_\_\_ If no, explain: \_\_\_\_\_  
EXPLANATION: \_\_\_\_\_

- 8B. Is the lease-purchase amount stated in the agreement? YES \_\_\_ NO \_\_\_ If yes, for what amount?  
\_\_\_\_\_

Note 1: If additional space is required for this question, attach an addendum as needed. Specifically list all leased machinery and equipment by description, model year, and purchase amount.

Note 2: The filing of this application for exemption on certain exempt property does not relieve the applicant from the responsibility of listing all taxable property with the county assessor.

Note 3: It will be necessary for Tax Commission personnel to examine the facilities claimed for exemption.

**AFFIDAVIT**

**STATE OF OKLAHOMA**

\_\_\_\_\_ **COUNTY**

I, \_\_\_\_\_, being first duly sworn, according to law, depose and say: that I am the \_\_\_\_\_ of \_\_\_\_\_ Company; that as such I am acquainted and know the accompanying statements, as shown by the exhibits, schedules and property listings herein to be true, correct and complete, as reflected by the records and books of account of the Company; and that all information requested herein has been fully and correctly given.

\_\_\_\_\_

**Applicant Signature\***

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

**Seal**

\_\_\_\_\_

**Notary Public Signature**

**My Commission Expires:** \_\_\_\_\_

**\*If other than a Company officer BT129 Power of Attorney form must be attached.**

---

**Assessor Use Only**

**The assessment percentages for this county are as follows:**

**Real Property:** \_\_\_\_\_%

**Personal Property:** \_\_\_\_\_%

**Located in school district:** \_\_\_\_\_

**Ad Valorem Reference Number:** \_\_\_\_\_

**Signed:** \_\_\_\_\_, **County Assessor**

**Date:** \_\_\_\_\_

**EMPLOYMENT AND PAYROLL COMPLIANCE  
FOR OKLAHOMA AD VALOREM MANUFACTURING EXEMPTION**

**FACILITY** \_\_\_\_\_

**DATE:** \_\_\_\_\_

Generally, see Oklahoma Statutes Title 68, section 2902 (C), as amended, for payroll requirements.

Please note that “no manufacturing concern shall receive more than one five-year exemption for any one manufacturing facility unless the expansion which qualifies the manufacturing facility for an additional five-year exemption meets the requirements of paragraph 4 of this subsection **and the employment level established for any previous exemption is maintained.**” 68 O.S. 2902 (C) (2) as amended.

If the facility is located in a county with a population of fewer than seventy five thousand (75,000), according to the most recent Federal Decennial Census, there must be a net increase in annual payroll **at the facility** of at least Two Hundred Fifty Thousand Dollars (\$250,000.00). 68 O.S. 2902 (C) (4)(a)(ii) as amended.

If the facility is located in a county with a population of seventy five thousand (75,000) or more, according to the most recent Federal Decennial Census, there must be a net increase in annual payroll **at the facility** of at least One Million Dollars (\$1,000,000.00). 68 O.S. 2902 (C) (4)(a)(ii) as amended.

The Tax Commission is required to verify payroll information through the Oklahoma Employment Security Commission. 68 O.S. 2902 (C) as amended.

Each manufacturing concern applying for this exemption must provide payroll information for each of its facilities, in order to ensure statutory compliance, and for any other entities that it may operate in Oklahoma in order to verify the payroll information with the Oklahoma Employment Security Commission (“OESC”).

**FACILITY PAYROLL:**

Exemption year requested	Total payroll at this facility in the calendar year prior to submission of this <u>application</u>	Total payroll at this facility in the calendar year prior to property placed in service:	Net increase or decrease of payroll
Yr . ____ 1			
Yr. ____ 2			
Yr. ____ 3			
Yr. ____ 4			
Yr. ____ 5			

**OKLAHOMA EMPLOYMENT SECURITY COMMISSION PAYROLL:**

Exemption year requested	Total payroll submitted to OESC for year prior to this submission of <u>application</u> :	Total payroll submitted to OESC for calendar year prior to property placed in service:	Net increase or decrease of payroll
Yr . ____ 1			
Yr. ____ 2			
Yr. ____ 3			
Yr. ____ 4			
Yr. ____ 5			

If the payrolls listed above are not identical, please list the reason for any discrepancies below. Include payroll amounts for any other facilities, retail stores, etc. that a manufacturing concern might have that would be reported with this facility’s payroll to the OESC.

\_\_\_\_\_

ATTACH OES-3’S FOR EACH QUARTER OF EACH YEAR





**OKLAHOMA TAX COMMISSION**  
M.C. CONNORS BUILDING  
2501 LINCOLN BOULEVARD  
OKLAHOMA CITY, OKLAHOMA 73194

**POWER OF ATTORNEY**  
*(Please Type or Print)*

\_\_\_\_\_  
Taxpayer(s) Name(s)

\_\_\_\_\_  
Social Security/Federal Employer Identification Number(s) Permit Number(s)

\_\_\_\_\_  
Address City State Zip Code

**Hereby appoints:**

\_\_\_\_\_  
Name Telephone Number

\_\_\_\_\_  
Address City State Zip Code

\_\_\_\_\_  
Name Telephone Number

\_\_\_\_\_  
Address City State Zip Code

**Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.**

**As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.**

Type of Tax (Income, Sales, Etc.)	State Tax Number or Description of Tax Document	Year(s) or Period(s) (Date of death if Estate Tax)

**The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the Oklahoma Tax Commission and receive confidential information and to acquire any and all tax form(s) and/or documents that the principal(s) can receive with respect to the above specified matter(s) unless exceptions are noted below:**

\_\_\_\_\_  
Signature of or for taxpayer(s) Date

**If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer**

\_\_\_\_\_  
Signature Title (if applicable) Date

Type or print your name below if signing for a taxpayer who is not an individual.

\_\_\_\_\_  
Name Title (if applicable) Date

**THREE YEAR AFFIDAVIT  
FOR FIVE-YEAR  
AD VALOREM TAX EXEMPTION FOR  
OKLAHOMA MANUFACTURING  
OR RESEARCH & DEVELOPMENT FACILITIES**

I, \_\_\_\_\_, being first duly sworn, according to law, depose and say:

I am the \_\_\_\_\_ of \_\_\_\_\_.  
Officer of Company Manufacturing Concern

I am acquainted with the business concern and am stating that from the start of initial construction or expansion to the completion of such construction or expansion or for three years from the start of initial construction or expansion, whichever occurs first, such construction or expansion will result in a net increase of annualized payroll of

Check One

- \$250,000.00 or more-for counties under 75,000 in population
- \$1,000,000.00 or more – for counties at 75,000 or above in population  
(For Use in: Canadian, Cleveland, Comanche, Oklahoma, Payne, Rogers, and Tulsa Counties)

and that such employees will be provided a basic health benefits plan.

I acknowledge that the constitutional and statutory provisions in effect at the time of filing the initial application for exemption will be the provisions on which eligibility will be based for the remainder of the five-year period. Any subsequent changes in these provisions will not affect eligibility established at the time of initial filing.

\_\_\_\_\_  
Officer Signature

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Seal  
\_\_\_\_\_  
Notary Public Signature

My Commission Expires:

# So Where does the Money come from?

- State Pays Exempt Portion
- Reimbursement From 1% of State Income Tax
- Disbursement
  - Exempt Manufacturing
  - Double Homestead
  - Vegetative Buffer Strips

# Tax Bill Balancing

- Separate Tax Bill for each account XM1, XM2, etc
- Real and Personal Property normally on separate statements – OK
- Corrections to Match
- Return Balance Sheets Signed and Dated

# 710: 10-7-18,19,20

- Proper Designations must be made on assessment rolls & tax rolls
- Send tax statements to Oklahoma Tax Commission for ALL accounts

710:10-7-23

- No late payment interest or penalty on county reimbursements will be charged to the State by the County Treasurer....

# Reimbursement

- **November and December** 2 copies of printouts to county assessors for verification
- **December** Tax Statements sent to OTC
- **March** Claim forms sent to county assessor for completion and signature by County Clerk
- **April** Claim forms submitted to Oklahoma Tax Commissioners for approval
- **June** Reimbursement sent to the County Treasurer – 1<sup>st</sup> payment for School Districts

# Reimbursement Growth

- 1986    \$143,257
  - 7 Counties
  - 9 Companies
  - 9 Applications
- 2013    \$64,356,276
  - 54 Counties
  - 163 Companies
  - 475 Applications



# Questions???



Oklahoma Tax Commission  
Ad Valorem Division



# Public Service Section

Central Valuation

A General Overview and Timeline

Assessor Orientation – January 2015

# *Public Service Section*



*Introductions*

*Mike Isbell, Administrator*

*Vicki Duncan, Supervisor - Assessment & Equalization Analyst*

*Ryan Snyder, Assessment & Equalization Analyst*

*James Austin, Assessment & Equalization Analyst*

# *Public Service Section*



*What the Section Does*

*The Authority*

*Timeline*

*You Should Know*

*Resources Available to the Assessor*

*The Assessors Annual Packet*

*Public Service*



*Valuation Numbers*

## 2014 Fair Cash Values

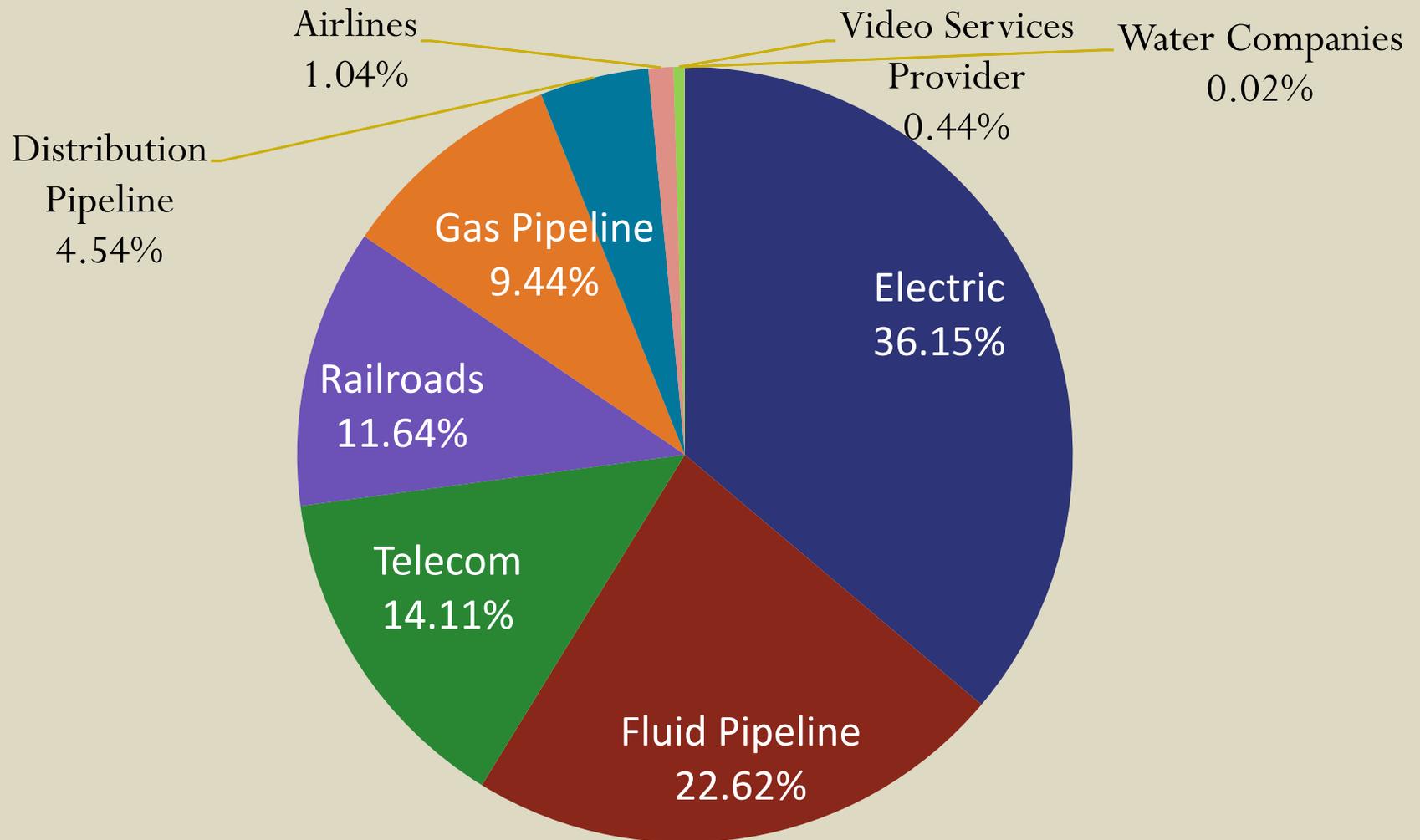


- June 26, 2014 meeting of the S.B.O.E.
- Those Certified Increased 2.89%

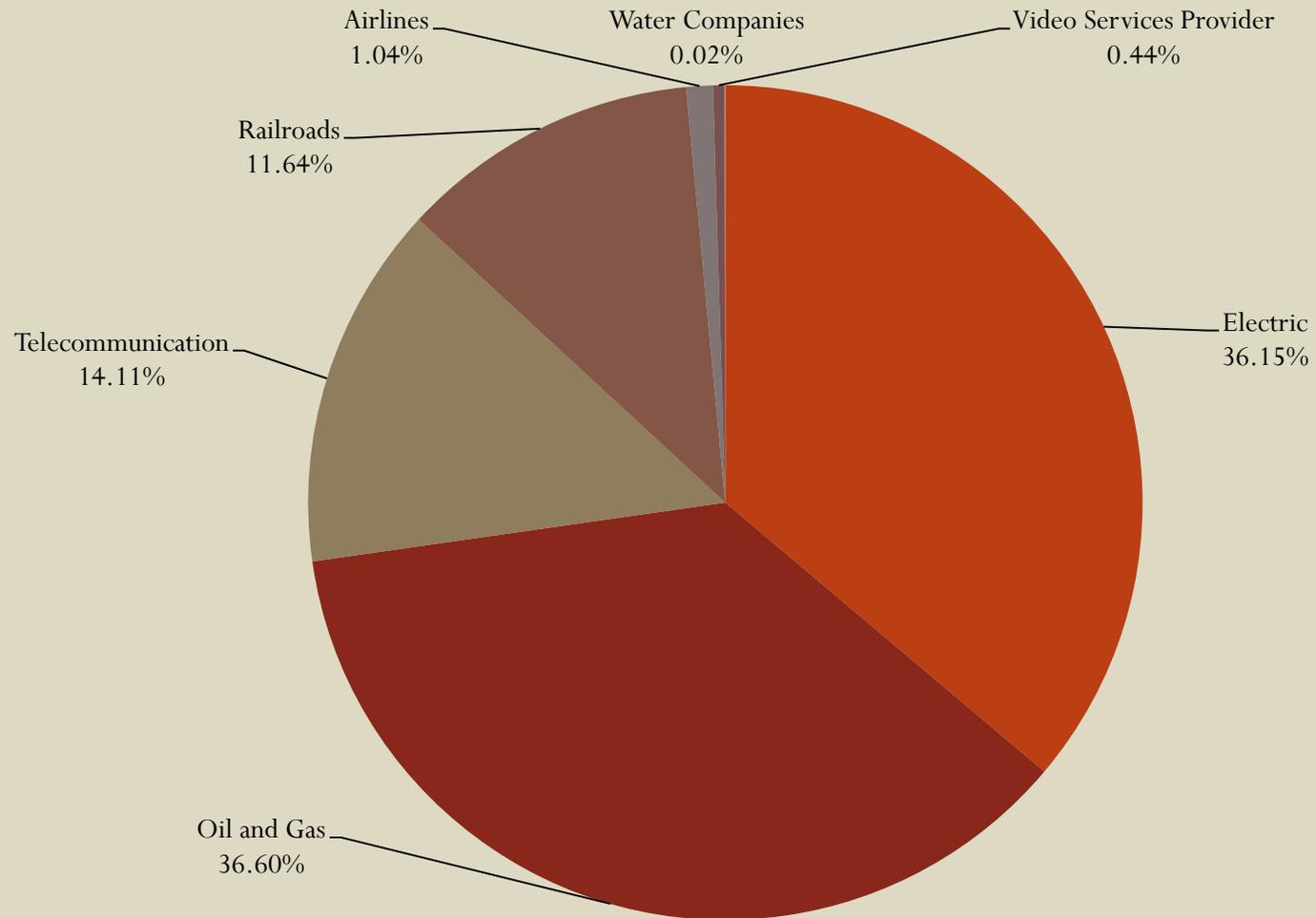
# Public Service Valuation

- For 2014, 270 Company values were certified by the State Board of Equalization (261 last year)
- Valuation of over \$14.0 Billion FCV (13.6 Billion last year)
- Assessed Value \$2.997 Billion (\$2.907 Billion last year)

# 2014 Fair Cash Values by Industry



# 2014 Fair Cash Values by Type



# Public Service Valuation

As the "78<sup>th</sup>" County

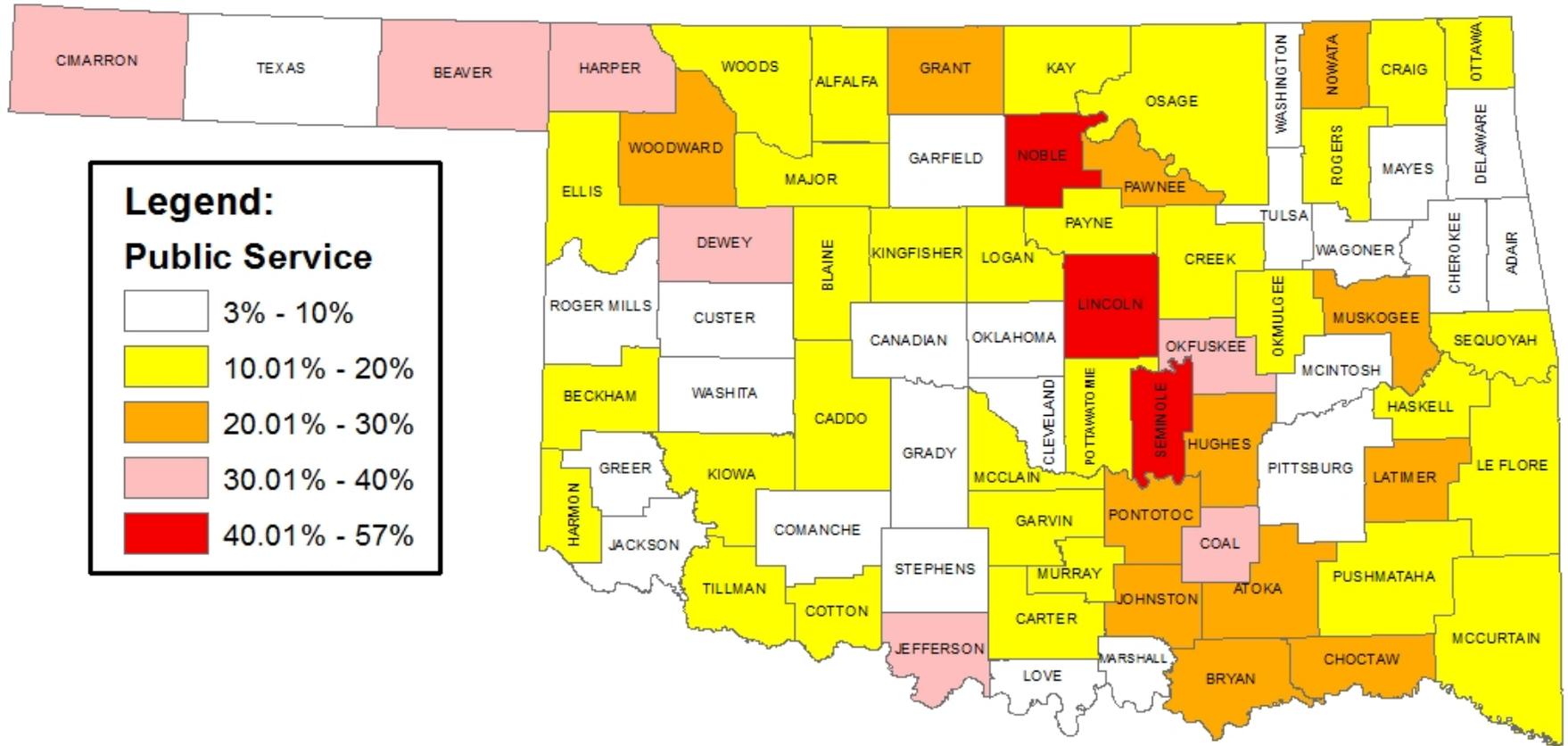
<u>County</u>	<u>Assessed</u>
Oklahoma	6,128,117,801
Tulsa	5,000,330,450
Public Service	2,996,994,404
Cleveland	1,804,951,733
Canadian	1,101,502,118

# Public Service Valuation

## Estimated Tax Dollars

Public Service	2,996,994,404
Effective Millage Rate	<u>103.23</u>
	309,379,732

# Public Service Portion of Total Assessed Values For 2014-2015 Tax Year



Map created by the Ad Valorem Division of OTC, January 12, 2015  
Joe Hapgood, CAE, Interim Director - Phone (405) 319-8200

# Classification of Property

Title 68, Section 2803

Statutes Provide 5 Property Classes for  
Purposes of Ad Valorem Taxation

1. Real Property
2. Personal Property
3. Personal Property – goods and livestock employed in support of the family (in counties which have exempted such property)
4. Public Service Corporation Property
5. Railroad and Air Carrier Property

# Statutory References

## Title 68 Revenue & Taxation



Section 2808 – Definition

Section 2847 – Valuation & Assessment

Section 2857 – Failure or Refusal to File

Section 2858 – Findings to S.B.O.E.

Section 2859 – Duties, Power & Authority

Section 2860 – Certification of Assessed  
Values

# Central Valuation



## 68-2808 Definitions – Certain property to be assessed by State Board of Equalization

As used in the Ad Valorem Tax Code:

“Public service corporation” means all transportation companies, transmission companies, all gas, electric, light, heat and power companies and all water works and water power companies, and all persons authorized to exercise the right of eminent domain or to use or occupy any right-of-way, street, alley, or public highway, along, over or under the same in a manner not permitted to the general public: ...

# Central Valuation Local Valuation

**Central Valuation** – Railroad, Air Carrier and Public Service Corporation valuations are prepared by the **Oklahoma Tax Commission**

**Local Valuation** – Real & Personal Property

(Residential, Commercial/Industrial and

Agriculture) valuations

are prepared by the **County Assessors**

# Lien Date



Both Central and Local  
Valuations have a lien date of  
January 1st

# Industries Centrally Valued



Air Carrier  
Electric  
Fluid Pipeline  
Gas Distribution  
Gas Transmission  
Railroad  
Telecommunication  
Video Services Provider\*  
Water

# Central Valuation

---

68-2808 Definitions

**Telecommunication**

“Transmission company”

**\*Video Services Provider**

is a subclass of public service corporations, consisting of a public service corporation offering video programming services.

# Central Valuation

---

## Railroad and Air Carrier

68-2808 – Definitions...

...“Transportation company” shall not include any railroad or any air carrier.

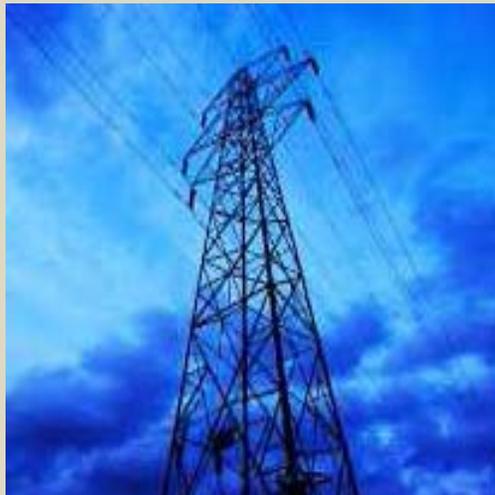
... “However, all railroad and air carrier property shall continue to be valued and assessed by the State Board of Equalization for purposes of ad valorem taxation;”...

# Central Valuation

## Electric Transmission and Distribution

When not a Part of a Municipality or Rural Electric Cooperative,

are centrally valued



# Rural Electric Cooperatives



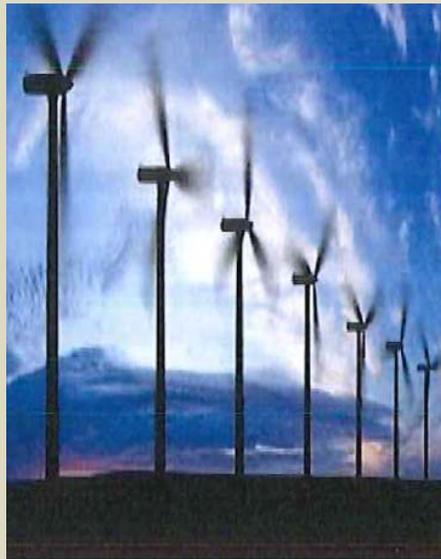
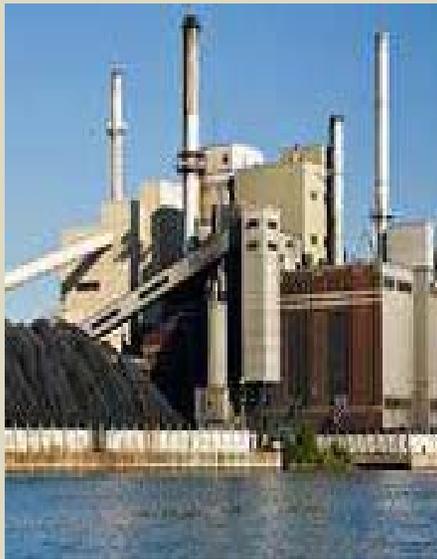
Neither Local or Central

*In-Lieu-of Tax*

Payment Equal to 2% of the Gross  
Receipts, Title 68, Section 1801

# Central or Local Valuation

## Electric Generation



# Central or Local Valuation

---

The generation plant valuation *depends on the ownership interest* of the generation plant in relation to *the ownership interest* of the transmission or distribution of electricity

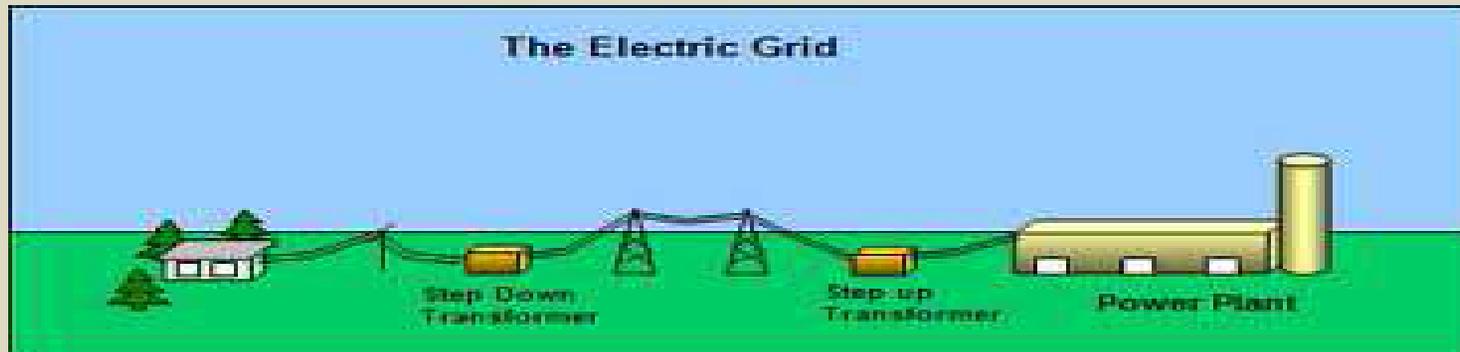
# Central or Local Valuation

---

We look at the  
ownership interest  
of the activities  
between  
the electric generation plant  
and  
the transmission or distribution  
of the electricity

We determine  
if the ownership activities  
are the same or separate

# Central or Local Valuation



# Central Valuation

---

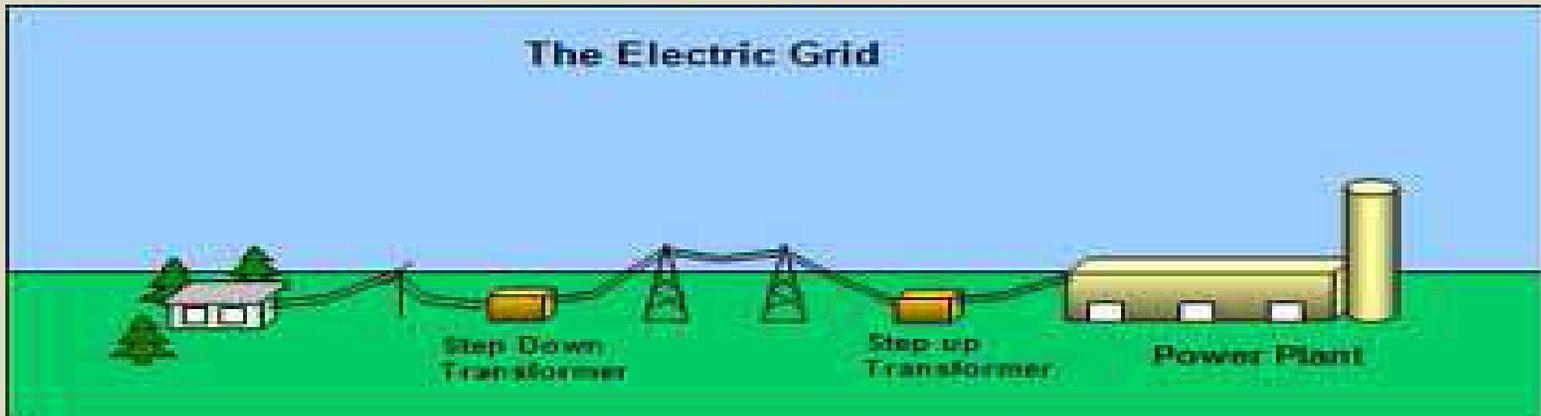
If the  
ownership interest  
of the generation plant  
is the same  
ownership interest  
of the  
transmission and/or distribution company,  
the  
generation plant  
is centrally valued.

# Local Valuation

---

If the  
ownership interest  
of the generation plant  
is different than the  
ownership interest  
of the  
transmission and/or distribution company,  
the  
generation plant  
is locally valued.

# Central or Local Valuation



## Generation Plant

Generation Plant & Transmission/Distribution same ownership = Central Valuation

Generation Plant & Transmission/Distribution different ownership = Local Valuation

# Central Valuation



*Fluid Pipeline - Gas Distribution -  
Gas Transmission*

*Title 68, Section 2808, c*

*Transmission is central*

*Gathering is local*

*Determination may require additional*

*research and discussion*

# Gross Production



Neither Local or Central

**In-Lieu-of Tax**

Title 68 § 1001

# Water Districts

---

## Regional Water Distribution District Act

82-1324.2 Definition - "District" means a public nonprofit water district ... ..created pursuant to this act;...

Districts are exempt from taxes and assessments

Central Valuation

of waterworks and water power companies

68-2808 - Definitions

# Valuation Time Line

- Discovery
- Review/Revise valuation forms and appraisal platforms
- Post valuation forms on OTC website (Jan. or Feb.)
- Mid February mail valuation forms to companies
- Start research for Capitalization Rate Study
- Capitalization Rate Conference, end of March
- Prior valuation company conferences
- April 15th, Public Service Tax Valuation forms due

# Time Line



- April 30<sup>th</sup>, with an extension
- Finalize Capitalization Rate Study and post to OTC website, end of April
- May 1st start working valuations and company conferences
- Late/No File Administration Penalties
- S.B.O.E. meeting - 3rd Monday in June
- After Board certification, 20 day protest period
- Work County Review information for Assessors
- Run reports/information mailed by S.A.I. office
- Annual School



*What is all this stuff  
they're sending me?*

# What You Should Receive

---

- *Public Service Apportionment (Assessed Values)*
- *County Details (OTC Form 913-D)*
- *County Review Worksheet*
- *Public Service Directory (Posted to OTC website)*

# Assessed Values 2014

Page 20  
07/22/14

**OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION**  
**COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT**  
 (P:\PU\Current\DataBase\ps00.MDB\SB County Summary - NCO)

TAX YEAR <b>2014</b>
-------------------------

OTC Ad Valorem Reference Number	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Career Tech Number	Assessed Value
<b>COUNTY:</b>		<b>BEAVER (04)</b>			
<b>COMPANY:</b>		Oklahoma Gas Transmission (G000)			
<b>Agent:</b>		John Smith P.O. Box 100 Beaver, OK 73932			
04/030/000/0000	I-123	Rural		00	2,097,041
04/031/00/0000	I-128	Rural		00	274,416
04/031/00/1702	I-128	Turpin		00	23,768
<b>** Total Company**</b>					<b>2,395,225</b>

# County Detail 2014

<b>OTC FORM 913-D</b>	<b>OKLAHOMA TAX COMMISSION AD VALOREM DIVISION COUNTY DETAIL</b>				<b>TAX YEAR 2014</b>
<b>COMPANY NAME:</b> Oklahoma Gas Transmission (G000)					<b>COUNTY NAME:</b> Beaver
OTC Ad Valorem Reference Number	School District Name	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Pieces and/or Quantity with a Description of Assets and Legal Description
04/030/00/0000	Forgan	I-123	Rural		8.52 miles Transmission Pipe
04/030/00/0000	Forgan	I-123	Rural		40 Acres Mocane Compressor Station Sec 24 T6N R23E
04/030/00/0000	Forgan	I-123	Rural		2 Clark Brothers Compressors - 5760HP
04/031/00/0000	Turpin	I-128	Rural		12.7 miles Transmission Pipe
04/031/00/1702	Turpin	I-128	Turpin		1.1 miles Transmission Pipe
<p><b>NOTE:</b></p> <ol style="list-style-type: none"> <li>1. List in detail all non-exempt, taxable property in the county by ad valorem reference number, in numerical order. Include county, school district, career-tech district and city, town, rural or Rural Fire Protection District Numbers.</li> <li>2. Include legal description for all land and structures. Please show enough detail to enable the Assessor to identify the property.</li> <li>3. Always include company and county name to each page while restricting input to just one county per page and the production of one-sided copies.</li> <li>4. This page will be forwarded to the above identified county.</li> </ol>					

# County Review



## **Oklahoma Tax Commission – Ad Valorem Division Beaver County 2014 Public Service Review**

### **G000 Oklahoma Gas Transmission**

**As certified, Fair Cash Value decreased 1.01%.  
Company reports the removal of compressors  
from taxing jurisdiction I-123 Forgan Rural**

# OTC - Website Home Page

Ad Valorem



Oklahoma Tax Commission 1



home contact us search

- forms & publications
- online services
- income taxes
- business taxes
- motor vehicles
- gross production
- ad valorem
- payment options
- reports
- rules & decisions
- how do i...
- meetings
- employment
- FAQs
- general agency info



**Quick CLICKS**

- Check on a Refund
- Online Business Registration
- Income Tax Forms
- Development/Reserve Info
- Use Tax - Individual
- Sales Tax Information
- Employer Tax Rate Locator
- New Business Workshops
- Special Filings
- Top 100 Tax Consultants
- Voluntary Disclosure Agreement
- EAG Individual Questions for Military

**TOP DOWNLOADS**

- City Contracts:
- Sales/Use | Compliance Activities
- Legislative Update 2013 | 2014
- 2013 611NR: Prebid | 2-D Form
- 2013 611NR: Prebid | 2-D Form
- Sales/Use/Lodging Tax Charts
- Business Registration Prebid
- Sales Tax News Release
- 2016 Oklahoma Income Tax Withholding Tables

Check on a Refund  
Quick Tax  
CARs - Auto Renewal  
Use Tax Maps  
E-File your Return  
Refund Data  
eSAR  
OUTAC

Up to the Minute...

Holiday Observation, December 24 & 25 2014  
January 1, 2016

December 2014 Sales & Use Tax News Release

Holiday Observation, Thanksgiving, November 27 and 28, 2014

2014 Practitioner Symposium Registration Open

November 2014 Sales & Use Tax News Release

Holiday Observation, Veterans Day, November 11, 2014

[Up to the Minute Topics](#)

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Last Modified 12/23/2014

<http://www.tax.ok.gov/> 12/30/2014

# OTC – Website Ad Valorem Page

Oklahoma Tax Commission

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FAQs  
general agency info

Ad Valorem Information

[2015 Business Personal Property Schedule](#)

The application forms for State Questions 770 and 771 concerning certain Veterans exemptions have now been posted. ([Ref. Forms 908-B, 908-C and 908-D.](#))

Note :  
[901-F - Freoport Exemption Declaration](#) is now available for download  
[900-XM - Tax Exempt Manufacturing Application Packet](#)

- [General Information](#)
- [Mailing Address, Phone and Fax](#)
- [County Contacts](#)
- [State Valuation - Public Service Section](#)
- [2016 Property Valuation Limitations](#)
- [2015 Manufactured Home Pers. Prop. Exemption-Qualifying Income Amounts by County](#)
- [State Board of Equalization Meeting](#)
- [Five-Year Exempt Manufacturing County and Company Checklists](#)
- [Forms](#)
- [Publications/Newsletters](#)
- [Annual Reports](#)
- [Laws](#)
- [Mapping](#)
- [Staff](#)
- [Oklahoma State Auditor and Inspector \(link\)](#)
- [Ad Valorem Statistics](#)
- [County Assessor Log-In](#)

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Last Modified 12/31/2014

## Ad Valorem (Page)

- ← State Valuation – Public Service Section
- ← S.B.O.E. Certification
- ← Law

# OTC – Website Ad Valorem Page

Ad Valorem State Assessment - Public Service Section 1

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payment options  
reports  
rules & decisions  
how do I...  
meetings  
employment  
FAQs  
general agency info

**Ad Valorem: State Assessment - Public Service Section**

2014 Public Service Directory

**FORMS:**

Agent Authorization (Excel Document)  
Public Service Valuation Guidelines  
Public Service Valuation Forms

**Links to assist in completing Public Service Valuation forms:**

Situs of cellular and other telecommunication sites in the state of Oklahoma  
<http://www.towerco.com>  
<http://wireless2.fcc.gov/UlsApp/AsrSearch/asrAdvancedSearch.jsp>

Department of Education - Annexations and Consolidations  
Municipal Boundary Changes  
To Assist in completing 913-County Detail

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Last Modified 1/15/2015

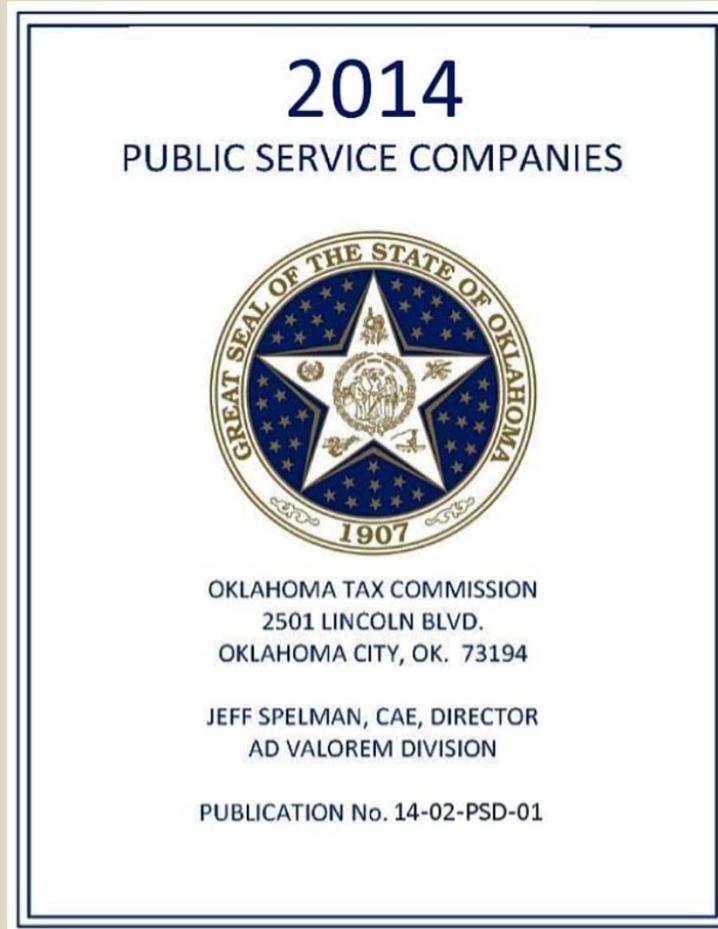
<http://www.tax.ok.gov/advalpubserv.html> 1/16/2015

## State Valuation – Public Service Section (Page)

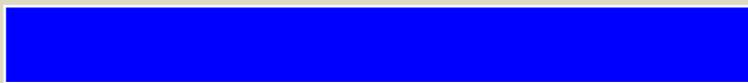


2014 Public Service Directory  
Agent Authorization  
Public Service Valuation Guidelines  
Public Service Valuation Forms  
Links to Cellular & Telecom sites \*  
Department of Education A & C  
Municipal Boundary Changes  
Link to OU Map Website

# Public Service Companies Directory



# Public Service Companies Directory



## 2014 Deletions, Name Changes and New Companies

Reflects History to 2004

Printed as of June Board  
meeting

2014 Deletions, Name Changes and New Companies Centrally Valued Companies		
Oklahoma Tax Commission		Ad Valorem Division
ID	Company	Comments
<u>DELETES</u>		
A040	Continental Airlines	Delete, one legal, single entity filing under United Continental Holdings, Inc (A160)
A042	Executive Airlines	Delete, not operational for 2014
F552	Whiting Oil & Gas	Delete, sold to Breitburn Energy Partners (F080)
G680	Transwestern Pipeline Company	Delete, no longer has situs in Oklahoma
T004	AKS, LLC	Delete, Certificate of Dissolution of Limited Liability
<u>NAME CHANGE</u>		
A069	Pinnacle Airlines, Inc.	Name change to Endeavor Air, Inc.
A160	United Airlines, Inc.	Name change to United Continental Holdings, Inc.
G021	CenterPoint Energy Gas Transmission Company, LLC	Name change to Enable Gas Transmission, LLC
G320	Enogex, LLC	Name change to Enable Oklahoma Intrastate Transmission, LLC
T016	Abovenet Communications, Inc.	Name change to Zayo Group, LLC
T468	Sprint Nextel Wireless	Name Change to Sprint Wireless
<u>NEW FILINGS</u>		
A074	Frontier Airlines, Inc.	New Public Service Company, 2014
F030	BKEP Pipeline, LLC	New Public Service Company, 2014
F080	Breitburn Energy Partners	New Public Service Company, 2014
F260	Front Range Pipeline Company	New Public Service Company, 2014
F411	ONEOK Sterling III, LLC	New Public Service Company, 2014
G355	Navitas WinStar, LLC	New Public Service Company, 2014
T038	BCI Telephone of Oklahoma (2), LLC	New Public Service Company, 2014
T125	Conterra Ultra Broadband	New Public Service Company, 2014
T130	Cowboy Telephone, Inc.	New Public Service Company, 2014
T211	Fiberlight, LLC	New Public Service Company, 2014
T430	Sooner Wireless	New Public Service Company, 2014
T485	Transworld Network, Corp	New Public Service Company, 2014
T497	UPN Holdings, LLC	New Public Service Company, 2014
T503	Velocity The Greatest Phone Company Ever	New Public Service Company, 2014



*So, what do I do with this  
stuff?*

*What does it mean?*

*How does it relate to Me??*

# The Review



Compare last years to this years

Company Name  
ID Number  
Assessed Value  
School District  
Property Description

# Assessed Value 2014

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07/22/14

**OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION**  
**COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT**  
(P:\PU\Current\DataBase\ps00.MDB\SB County Summary - NCO)

<b>TAX YEAR</b> <b>2014</b>
--------------------------------

OTC Ad Valorem Reference Number	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Career Tech Number	Assessed Value
<b>COUNTY: BEAVER (04)</b>					
<b>COMPANY: Oklahoma Gas Transmission (G000)</b>					
<b>Agent: John Smith</b>					
P.O. Box 100					
Beaver, OK 73932					
04/030/000/0000	I-123	Rural		00	2,097,041
04/031/00/0000	I-128	Rural		00	274,416
04/031/00/1702	I-128	Turpin		00	23,768
<b>** Total Company**</b>					<b>2,395,225</b>

# Assessed Value 2013

Page 20  
07/22/13

## OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT

(P:\PU\Current\DataBase\ps00.MDB\SB County Summary - NCO)

TAX YEAR <b>2013</b>
-------------------------

OTC Ad Valorem Reference Number	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Career Tech Number	Assessed Value
<b>COUNTY:</b>		<b>BEAVER (04)</b>			
<b>COMPANY:</b>		Oklahoma Gas Transmission (G000)			
<b>Agent:</b>		John Smith P.O. Box 100 Beaver, OK 73932			
04/030/000/0000	I-123	Rural		00	2,838,364
04/031/00/0000	I-128	Rural		00	274,416
04/031/00/1702	I-128	Turpin		00	23,768
<b>** Total Company**</b>					<b>3,136,548</b>

# County Detail 2014

<b>OTC FORM 913-D</b>	<b>OKLAHOMA TAX COMMISSION AD VALOREM DIVISION COUNTY DETAIL</b>				<b>TAX YEAR 2014</b>
<b>COMPANY NAME: Oklahoma Gas Transmission (G000)</b>					<b>COUNTY NAME: Beaver</b>
OTC Ad Valorem Reference Number	School District Name	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Pieces and/or Quantity with a Description of Assets and Legal Description
04/030/00/0000	Forgan	I-123	Rural		8.52 miles Transmission Pipe
04/030/00/0000	Forgan	I-123	Rural		40 Acres Mocane Compressor Station Sec 24 T6N R23E
04/030/00/0000	Forgan	I-123	Rural		2 Clark Brothers Compressors - 5760HP
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04/031/00/1702	Turpin	I-128	Turpin		1.1 miles Transmission Pipe
<p><b>NOTE:</b></p> <ol style="list-style-type: none"> <li>1. List in detail all non-exempt, taxable property in the county by ad valorem reference number, in numerical order. Include county, school district, career-tech district and city, town, rural or Rural Fire Protection District Numbers.</li> <li>2. Include legal description for all land and structures. Please show enough detail to enable the Assessor to identify the property.</li> <li>3. Always include company and county name to each page while restricting input to just one county per page and the production of one-sided copies.</li> <li>4. This page will be forwarded to the above identified county.</li> </ol>					

# County Detail 2013

<b>OTC FORM 913-D</b>	<b>OKLAHOMA TAX COMMISSION AD VALOREM DIVISION COUNTY DETAIL</b>				<b>TAX YEAR 2013</b>
<b>COMPANY NAME: Oklahoma Gas Transmission (G000)</b>					<b>COUNTY NAME: Beaver</b>
OTC Ad Valorem Reference Number	School District Name	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Pieces and/or Quantity with a Description of Assets and Legal Description
04/030/00/0000	Forgan	I-123	Rural		8.52 miles Transmission Pipe
04/030/00/0000	Forgan	I-123	Rural		40 Acres Mocane Compressor Station Sec 24 R6N T23E
04/030/00/0000	Forgan	I-123	Rural		4 Clark Brothers Compressors - 5760HP
04/031/00/0000	Turpin	I-128	Rural		12.7 miles Transmission Pipe
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<p><b>NOTE:</b></p> <ol style="list-style-type: none"> <li>1. List in detail all non-exempt, taxable property in the county by ad valorem reference number, in numerical order. Include county, school district, career-tech district and city, town, rural or Rural Fire Protection District Numbers.</li> <li>2. Include legal description for all land and structures. Please show enough detail to enable the Assessor to identify the property.</li> <li>3. Always include company and county name to each page while restricting input to just one county per page and the production of one-sided copies.</li> <li>4. This page will be forwarded to the above identified county.</li> </ol>					

# County Review



## **Oklahoma Tax Commission – Ad Valorem Division Beaver County 2014 Public Service Review**

### **G000 Oklahoma Gas Transmission**

**As certified, Fair Cash Value decreased 1.01%.  
Company reports the removal of compressors  
from taxing jurisdiction I-123 Forgan Rural**

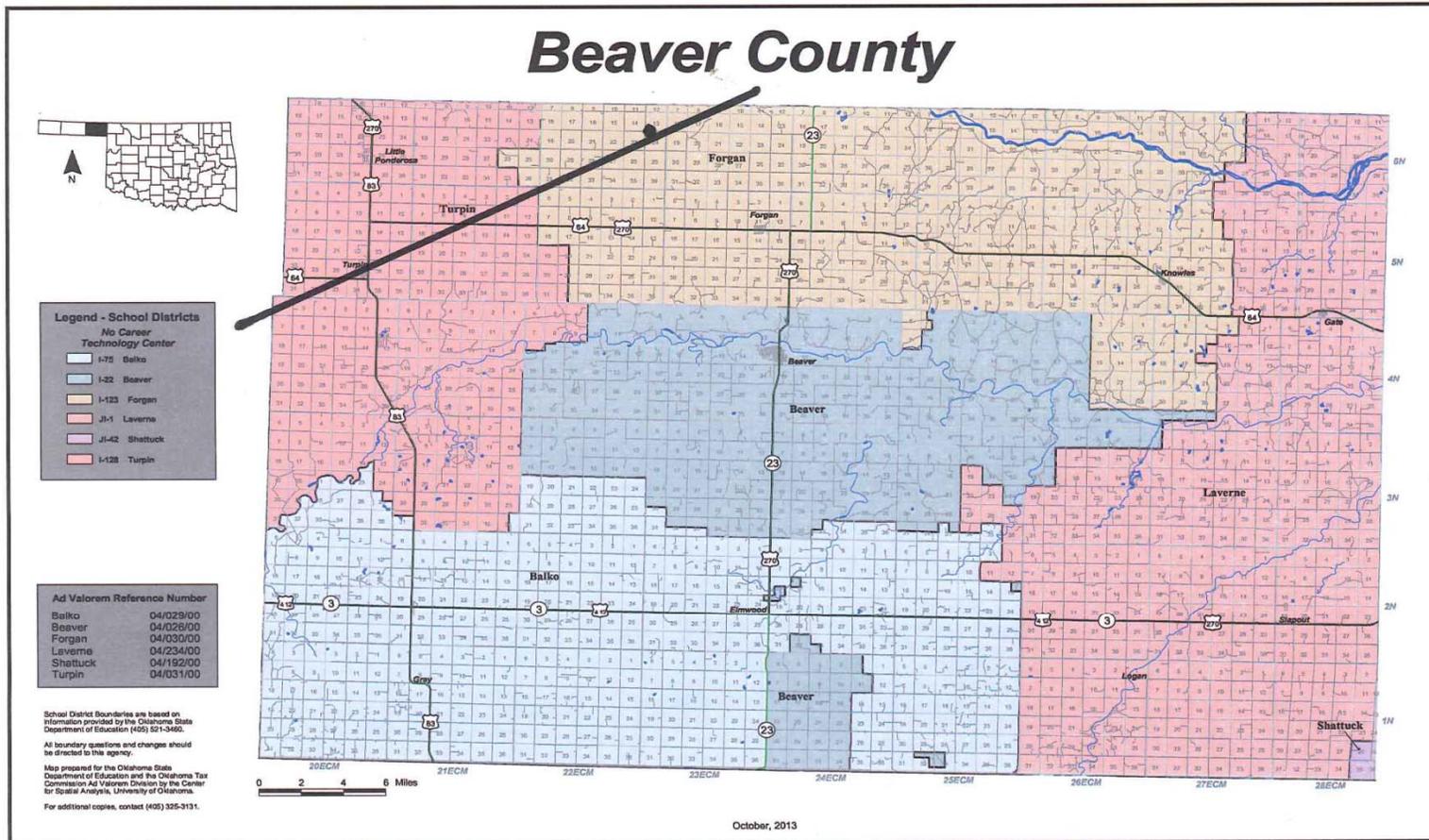
# Ad Valorem Reference Number

An eleven digit number

04 / 031 / 00 / 1702

County	School District	Career Tech	City, Town, RFPD, Rural
--------	--------------------	----------------	----------------------------

# Asset Taxing Jurisdiction Location



# Map Legend



Legend - School Districts	
No Career Technology Center	
	I-75 Balco
	I-22 Beaver
	I-123 Forgan
	J1-1 Laverne
	J1-42 Shattuck
	I-128 Turpin

School District

1 - 123 Forgan

1 - 128 Turpin

Ad Valorem Reference Number	
Balco	04/029/00
Beaver	04/026/00
Forgan	04/030/00
Laverne	04/234/00
Shattuck	04/192/00
Turpin	04/031/00

Ad Valorem Reference Number

Forgan 04/030/00

Turpin 04/031/00

School District Boundaries are based on information provided by the Oklahoma State Department of Education (405) 521-3460.

All boundary questions and changes should be directed to this agency.

Map prepared for the Oklahoma State Department of Education and the Oklahoma Tax Commission Ad Valorem Division by the Center for Spatial Analysis, University of Oklahoma.

**Oklahoma Tax Commission - Ad Valorem Division  
2013 School District and Ad Valorem Reference Numbers**

<b>County</b>	<b>School District Name and Number</b>	<b>City/Town/RFPD Name or Rural</b>	<b>County Joint District</b>	<b>OTC Ad Valorem Reference Number</b>	
<b>BEAVER</b>					
	Beaver	I-22	Rural	None	04 026 00 0000
	Beaver	I-22	Beaver	None	04 026 00 0107
	Balko	I-75	Rural	None	04 029 00 0000
	Balko	I-75	Balko	None	04 029 00 0088
	Forgan	I-123	Rural	None	04 030 00 0000
	Forgan	I-123	Forgan	None	04 030 00 0612
	Forgan	I-123	Knowles	None	04 030 00 0915
	Turpin	I-128	Rural	None	04 031 00 0000
	Turpin	I-128	Turpin	None	04 031 00 1702
	Shattuck	J1-42	Rural	Ellis	04 192 00 0000
	Laverne	J1-1	Rural	Harper	04 234 00 0000
	Laverne	J1-1	Gate	Harper	04 234 00 0658
<b>BECKHAM</b>					
	Merritt	I-2	Rural	None	05 032 12 0000
	Merritt	I-2	Carter	None	05 032 12 0282
	Merritt	I-2	Elk City	None	05 032 12 0534
	Merritt	I-2	Merritt	None	05 032 12 1100
	Elk City	I-6	Rural	None	05 033 12 0000
	Elk City	I-6	Elk City	None	05 033 12 0534
	Sayre	I-31	Rural	None	05 034 12 0000
	Sayre	I-31	Sayre	None	05 034 12 1498
	Erick	I-51	Rural	None	05 036 00 0000
	Erick	I-51	Erick	None	05 036 00 0551
	Erick	I-51	Texola	None	05 036 00 1661
	Mangum	J1-1	Rural	Greer	05 229 00 0000
	Sweetwater	J1-15	Rural	Roger Mills	05 521 12 0000
	Hammon	J1-66	Rural	Roger Mills	05 522 12 0000
	Sentinel	J1-1	Rural	Washita	05 610 12 0000
	Sentinel	J1-1	Carter	Washita	05 610 12 0282
	Canute	J1-11	Rural	Washita	05 614 12 0000
<b>BLAINE</b>					
	Okeene	I-9	Okeene	None	06 037 00 1248

# Confidentiality



Title 68, Section 205

Records and files of Commission  
confidential and privileged...

Assessor may view - after notification  
to company and signing sworn  
statement regarding obligation to  
maintain confidentiality and secrecy of  
Public Service Company Taxpayer  
Information

# County Affidavit

**SWORN STATEMENT REGARDING OBLIGATION  
TO MAINTAIN CONFIDENTIALITY AND SECRECY OF  
PUBLIC SERVICE COMPANY TAXPAYER INFORMATION**

The undersigned makes the following sworn statement for the purpose of securing the permission of the Ad Valorem Division, Oklahoma Tax Commission ("OTC") to review certain of its records regarding public service corporation filings, and understands and acknowledge that:

1. **OTC records are privileged and confidential.** OTC records are privileged and confidential, except to the limited extent provided by specific statutes, and not otherwise, 68 O.S. § 205.
2. **Persons allowed to review confidential OTC records are bound by the confidentiality and nondisclosure provisions of 68 O.S. § 205.** Persons allowed access to the OTC records are bound by the confidentiality and nondisclosure provisions of 68 O.S. § 205, per 68 O.S. § 205.A..
3. **Sworn lists and schedules of taxable property of public service corporations, submitted to and certified by the State Board Of Equalization, may be reviewed and are not confidential, to the extent that such information would be a public record, if filed on behalf of a corporation other than a public service corporation.** Sworn lists or schedules of taxable property of public service corporations, submitted to and certified by the State Board Of Equalization, may be reviewed and are not confidential, to the extent that such information would be a public record if filed pursuant to 68 O.S. §§ 2838 and 2839 on behalf of a corporation other than a public service corporation, 68 O.S. § 205.C.9..
4. **All OTC records containing taxpayer information as to any real or personal property subject to taxation, other than sworn lists and schedules of taxable property of public service corporations, submitted to and certified by the State Board Of Equalization, are confidential and privileged.** OTC records regarding public service corporations as to any real or personal property subject to taxation, other than sworn lists and schedules of taxable property of public service corporations, submitted to and certified by the State Board Of Equalization are confidential and privileged, 68 O.S. § 2875.G. and H.. County Assessors may review such confidential and privileged information, only in order to locate, discover and correctly value taxable property as required by law, and not otherwise, 68 O.S. § 2875.G. and H..
5. **Violations of 68 O.S. § 205 are punishable by fine and/or imprisonment.** Violations of 68 O.S. § 205 are a misdemeanor, punishable by imposition of a fine not exceeding \$1000, imprisonment in the County Jail for a term not exceeding one year, or both.

Given and sworn under penalty of perjury this \_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
[print name]

\_\_\_\_\_  
[signature]

Persons allowed to review confidential OTC records are bound by the confidentiality and nondisclosure provisions of 68 O.S. § 205.

# Confidentiality



## Title 68, Section 205

County Assessor may view - may not take copies

Only the County Assessor may review such confidential and privileged information, only in order to locate, discover and correctly value taxable property as required by law, and not other wise,

68 O.S. § 2875 G. and H.

Violations are punishable by fine and/or imprisonment.

# What You May Receive



- *Notice of Protest Valuation or Jurisdictional*
- *Corrected Certificate*
- *Public Service Update*
- *Treasurer – Late/No File Penalty Payments*

# Protest



Page 20  
07/22/14

**OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION**  
**COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT**  
(P:\PU\Current\DataBase\ps00.MDB\SB County Summary - NCO)

TAX YEAR <b>2014</b>
-------------------------

OTC Ad Valorem Reference Number	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Career Tech Number	Assessed Value
COUNTY:	<b>BEAVER (04)</b>			<b>PROTESTED</b>	
COMPANY:	Oklahoma Gas Transmission (G000)				
Agent:	John Smith P.O. Box 100 Beaver, OK 73932				
04/030/000/0000	I-123	Rural		00	2,097,041
04/031/00/0000	I-128	Rural		00	274,416
04/031/00/1702	I-128	Turpin		00	23,768
** Total Company**					<u>2,395,225</u>

# Corrected Certificate

Page 1  
08/01/14

**OKLAHOMA TAX COMMISSION - AD VALOREM DIVISION  
COUNTY SUMMARY - PUBLIC SERVICE APPORTIONMENT**

TAX YEAR  
**2014**

(P:\PU\Current\DataBase\ps00.MDB\SB County Summary - NCO)

**\*\* CORRECTED CERTIFICATE \*\***

OTC Ad Valorem Reference Number	County School District Number	City/Town/RFPD Name or Rural	County Joint District	Career Tech Number	Assessed Value
COUNTY:	<b>BEAVER (04)</b>				
COMPANY:	Oklahoma Gas Transmission (G000)				
Agent:	John Smith P.O. Box 100 Beaver, OK 73932				
04/030/000/0000	I-123	Rural		00	2,371,457
04/031/00/0000	I-128	Rural		00	425,638
04/031/00/1702	I-128	Turpin		00	23,768
<b>** Total Company**</b>					<u>2,820,863</u>

# Public Service Update

Oklahoma Tax Commission  
Ad Valorem Division  
Public Service Section Update  
March 24, 2014

Assessors,

The Division will be hosting the 2014 Capitalization Rate Conference on March 27<sup>th</sup> and 28<sup>th</sup> to be held at our conference room, located at 3700 North Classen Blvd., Suite 200. We will begin promptly at 9:00 on Thursday, with the conference concluding on Friday. Interested parties should plan to attend. In the past, we've had good attendance from industry, county assessors, and other parties.

Oklahoma Tax Commission Capitalization Rate Draft will be posted April 7<sup>th</sup>, beginning our comment period, with the final study being posted April 30<sup>th</sup>.

Should you have any questions, please contact Public Service Section personnel at (405) 319-8200.



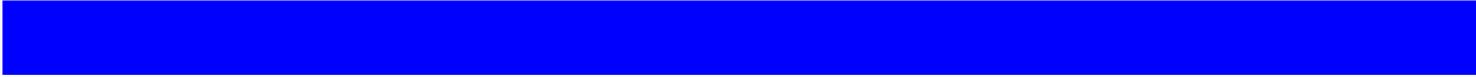
By way of  
e-mail

# Certification Questions – Use Your Resources



- Do your research
- Use tools provided
- Pose questions in writing
- Prefer questions  
submitted together

# Work Together



Eyes and Ears

Central/Local Determination

New / Expansions

405-319-8200

# County Board of Equalization



# The Equalization Boards

County Board of Equalization

State Board of Equalization



# Primary Roll of County Board

to be certain that each taxpayer in the county is treated *justly*, *fairly*, and *equitably*.



# Membership of Board

1 member appointed by the following:

1. Oklahoma Tax Commission
2. Board of County Commissioners
3. District Judge

# Qualifications

Qualified elector and resident of County

Only 1 member from each Commissioner District

Attend Educational program within 18 months of appointment

# Members may not:

Hold an elected office

File for an elected office before resigning

Do business with the county

Serve as an employee, official, or attorney for County, City, or Town

Represent any taxpayer before the Board

# What are the duties?

Raise or lower Appraisals to conform to the fair cash value of the property

Add Omitted property

Cancel Assessments of non-taxable or tax exempt property

Hear all grievances and protests filed with the board secretary as outlined in 68 § 2877

# OKLAHOMA TAX COMMISSION

October 13, 1997

Re: Attorney General Opinion #97-74  
Limit on County Board of Equalization

Dear County Assessor:

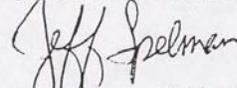
The Attorney General has provided an opinion which addresses the question whether a county board of equalization can raise the valuation of real property when the county assessor has not increased the valuation and on which no protest has been filed. The opinion makes the following determination:

"Pursuant to 68 O.S. 1991, §2863(B)(1), a county board of equalization may not adjust appraisals of property unless the adjustment is made in response to a protest filed as prescribed by law."

A copy of the above-captioned Attorney General opinion is enclosed for your reference.

Sincerely,

OKLAHOMA TAX COMMISSION



Jeff Spelman, CAE, Director  
Ad Valorem Tax Division

Enclosure



OFFICE OF ATTORNEY GENERAL  
STATE OF OKLAHOMA

September 24, 1997

The Honorable Mike Sullivan  
District Attorney, 16th District  
Post Office Box 880  
Poteau, Oklahoma 74953

Opinion No. 97-74

Dear District Attorney Sullivan:

This office has received your request for an official Opinion addressing the following question:

When a county assessor has not increased the valuation of a parcel of real property over the assessment from the preceding year, and no protest has been filed, does the county board of equalization have the authority to raise the valuation of the real property?

Assessment of property for purposes of ad valorem taxation begins with the county assessor ("the Assessor"). The Assessor must determine the value of all taxable property that the Assessor is required to assess. 68 O.S. 1991, § 2819. This assessment is done by estimating the price the property would bring at a fair, voluntary sale as of the first day of January. 68 O.S. Supp.1996, § 2817(A). If the Assessor increases the valuation of any property over the valuation from the preceding year, the Assessor is required to notify in writing the person in whose name such property is listed. 68 O.S.1991, § 2876(A).

Paragraphs D and E of Section 2876 of Title 68 allow a taxpayer an opportunity to file a complaint if the taxpayer disputes the Assessor's valuation of the property. Once such a protest has been filed the Assessor shall schedule an informal hearing. The Assessor is required to take final action within five (5) working days of the hearing. A taxpayer may file an appeal from the Assessor's action with the county board of equalization. County boards of equalization are created at 68 O.S. Supp.1996, § 2861. The boards' authority is found at 68 O.S.1991, § 2863(B), which provides:

It shall be the duty of said boards and they shall have the authority to:

1. *raise or lower appraisals to conform to the fair cash value of said property, as defined by law in response to a protest filed as prescribed by law; and*
2. add omitted property; and
3. cancel assessments of property not taxable; and
4. hear all grievances and protests filed with the board secretary as outlined in Section 2877 of this title.

68 O.S.1991, § 2863(B) (emphasis added).

In *Keyes v. Everest*, 794 P.2d 1214 (Okla. Ct. App. 1990), the Court of Appeals held that county boards of equalization have the discretion to hear complaints not filed within the statutory twenty-day protest period. In *Keyes*, the county assessor of Oklahoma County sought review of a decision by the county equalization board to adjust assessed valuations of property for taxpayers who had not filed timely complaints. The Court of Appeals made the following statement:

[E]ven if no taxpayer complaint is filed, county boards of equalization still have the duty and the authority under 68 O.S.Supp.1988 § 2459, to "equalize, correct and adjust the assessed valuation of real and personal property by raising or lowering the valuation of the property, real or personal, of any taxpayer to conform to the fair cash value of said property, as defined by law." *This statute does not restrict the Board's authority to adjust or lower the assessed valuation of property to only those situations in which taxpayer protests are filed.*

*Keyes*, 794 P.2d at 1216 (emphasis added).

Section 2459 granted county boards of equalization broad power to raise or lower the valuation of any taxpayer's property. Section 2459 of Title 68 was repealed in 1989 and in its place, Section 2863 provides:

It shall be the duty of said boards and they shall have the authority to:

1. raise or lower appraisals to conform to the fair cash value of said property, as defined by law in response to a protest filed as prescribed by law[.]

68 O.S.1991, § 2863(B).

It is a well-established law in Oklahoma that where the language of a statute is plain and unambiguous and its meaning clear, no rules of construction are used and its evident meaning must be accepted. *Jackson v. Independent School District No. 16*, 648 P.2d 26, 29 (Okla. 1982). Section 2863 of Title 68 is unambiguous wherein it limits a county board of equalization's authority to raise or lower appraisals to those situations in which the board is ruling upon a lawful protest. The board, therefore, has no authority to adjust appraisals of property in the absence of a lawful protest as to the value of said property.

It is, therefore, the official Opinion of the Attorney General that:

Pursuant to 68 O.S. 1991, § 2863(B)(1), a county board of equalization may not adjust appraisals of property unless the adjustment is made in response to a protest filed as prescribed by law.



*W.A. Edmondson*

W.A. DREW EDMONDSON  
ATTORNEY GENERAL OF OKLAHOMA

*Douglas F. Price*

DOUGLAS F. PRICE  
ASSISTANT ATTORNEY GENERAL

The BOE is to:

**Cooperate and assist the  
County Assessor in performing  
the duties imposed upon the  
assessor by statutes**

**The Board shall not:**

**Raise or lower assessed values  
without:**

**Competent Evidence**

**Inspection by board – written  
report**

## **A change made by the board:**

*Shall not be inconsistent with the equalized value of other similar properties.*

# **Most Counties**

Regular Sessions of Board begins

April 1 and runs through May 31

**Special meetings are allowed as follows:**

# County Assessed Valuation

---

Greater than \$1 Billion

Up to \$1 Billion

Regular Session

4<sup>th</sup> Monday in Jan. to May 31

April 1 to May 31

Special Session

March 1 thru March 31

March 1 thru March 31

June 1 thru July 31

June 1 thru July 31

# State Board of Equalization

Created by State Constitution

members, powers, duties, authority

County Assessor's functions are reported and reviewed by State Board

County Abstract of Assessment presented in form of

**Equalization Ratio Study**

# MEMBERSHIP

Governor	Mary Fallin
State Auditor and Inspector	Gary Jones
State Treasurer	Ken Miller
Lieutenant Governor	Todd Lamb
Attorney General	Scott Pruitt
Superintendent of Pub Instr	Joy Hofmeister
Pres of Bd of Agric	Jim Reese?

# County Board of Equalization

Is included in the

**Open Meeting Law**

All meetings must be held

At specified **times** and **places**

Must be convenient and open to the

**PUBLIC**

# Agenda

Posted Agenda will include **all** Known Business to be discussed and acted upon

may have **NEW BUSINESS**

No prior knowledge or not  
reasonably foreseen prior to  
posting agenda

meeting may be continued @ later date

# Minutes

County Clerk keeps written minutes

(official summary of its proceedings)

May want to record the proceedings

Must be a public roll call vote

# Who can file an Appeal ?

*Anyone*

With an increase in value

{ Without an increase in value

{ By 1<sup>st</sup> Monday in May

**Must be on prescribed forms**

# Notice of Change

Fair Cash Value

Taxable Value

Assessment Rate

Both Current and Previous Year

both Real and Personal Property

What if you get an appeal?

**Informal Hearing**



What if the taxpayer goes to  
the Board? **Formal Hearing**



# What should the County Assessor do at the Board ?

Be prepared to defend your value:

## **KNOW YOUR SUBJECT**

Documentation

Comparable Sales

Did you treat all fair and equal?



# Corrections to Tax Roll



# Board of Tax Roll Corrections

Correct or alter the tax roll upon  
discovery of mistakes or errors

# **Board of Tax Roll Corrections**

**Deals with changes effecting taxes**

## **MEMBERS?**

**Chairman – Chairman or Vice of Co. Comm.**

**V. Chair - Chairman or Vice of Bd of Equal.**

**Member - Assessor**

# Purpose of Bd of Corrections

- **CAN NOT hear complaints on values**
- **Can alter or correct the Tax Roll because of errors**
- **Only 17 reasons**

# Clerical Error Certificates

8 Reasons

Does not effect taxes

# Omitted Property

Personal Property                      3 years

Real Property                            15 years

*Certificate of Assessment of Omitted Property*

**County Treasurer**

**County Clerk**

**County Assessor**



# ABCs of Appraisal

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Presented by :

Gary Snyder and Doug Warr

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# APPRAISAL PROCESS

Appraisal is an *OPINION*

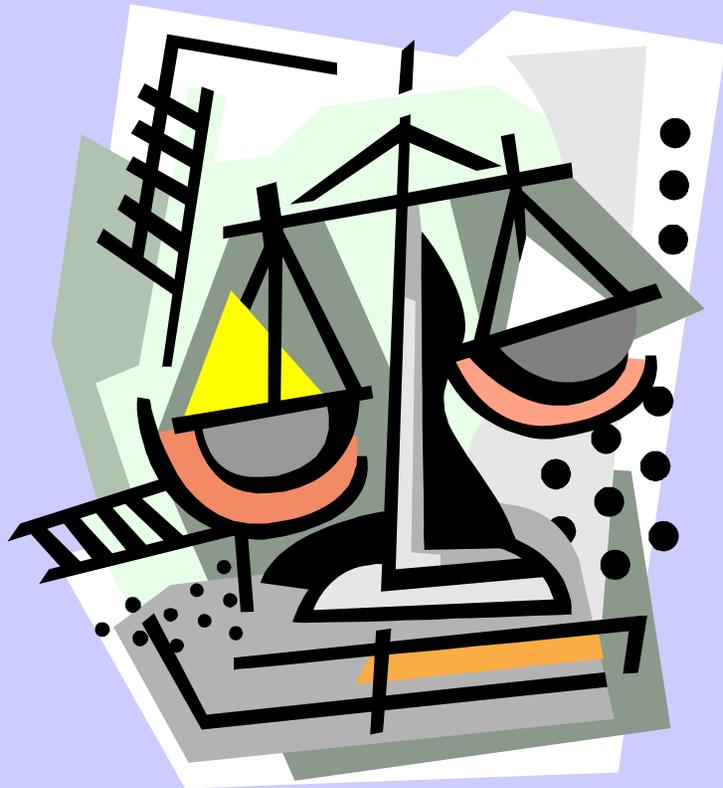
Estimate of Value

If all properties are discovered and appraised correctly, then

**TAX BURDEN EVENLY DISTRIBUTED**

**Primary goal of assessment process**

# PROPERTY VALUE



Why property has  
value

Concepts of value

Types of value

# Concepts of Value

## UTILITY

Property must be useful

## SCARCITY

Not an over abundance of the type of property

## DESIRABILITY

Someone wants it and has ability to pay

## TRANSFERABILITY

Current owner has authority to transfer rights



# TYPES OF VALUE

Fair Cash (Market)

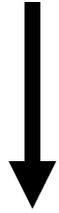
Assessed

Use

Investment

Insurable

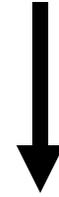
# MARKET PRICE



Amount  
actually paid



# MARKET VALUE



Estimated sale  
price



# MARKET VALUE (Okla, Statute)

Fair Cash Value is the value or price at which a willing buyer would purchase and a willing seller would sell property if both parties are knowledgeable about the property and it's uses and if neither party is under undue pressure to buy or sell and for real property shall mean the value for the highest and best use for which such property was actually used or was previously classified for use.

# Questionable Market Value Sales

Family Members

Out of town buyer

Not on the market very long

Foreclosure

Auctions

Adjoining Property

Bank Owned

Charitable Org. Sale



*Arms Length Transaction*

In determining **Market Value**

*It is essential to use*

**Good Judgement  
and Common Sense**

# Assessor uses both:

- Mass Appraisal
- Single Property Appraisal

**Mass**

**Single**

**Similar** Both use same Economic Principles

**Differences**

Short time frame

Takes longer

Large Scale

Small scale

Many People

One person

# Quality Control

Mass

Statistical Methods

Single

Sales Comparison

# APPRAISAL PROCESS

Before appraisal comes?

*“Discovery”*

# DISCOVERY

All taxable real and personal property

Needs adequate manpower and resources

Standards, guidelines, policies, and law

# Methods of Discovery

## Real Property

Visual Inspection

Building Permits

Employee Reporting

Taxpayer Reporting

Discover of

## Personal Property

Discovery Reviews

Chattel Mortgages

Corporate Charters filed in Clerk's Office

Self Declarations      **Renditions    # 1 method**

Desk Audits

Telephone Checks

Physical Inspection

Detailed Audits and Tax Commission

# **STEPS TO APPRAISAL**

**Define the problem**

**Preliminary Survey and Planning**

**Data Collection and Analysis**

**Application of Data**

**Correlation of Indicated Values**

**Final Estimate of Value**

# Data Collection and Analysis

---

## Accurate Property Data

*“good property data gives good appraisals”*

determine data needs

evaluate **quality** of existing data

evaluate the **quantity** of existing data



# Improvement Data

Size

Shape

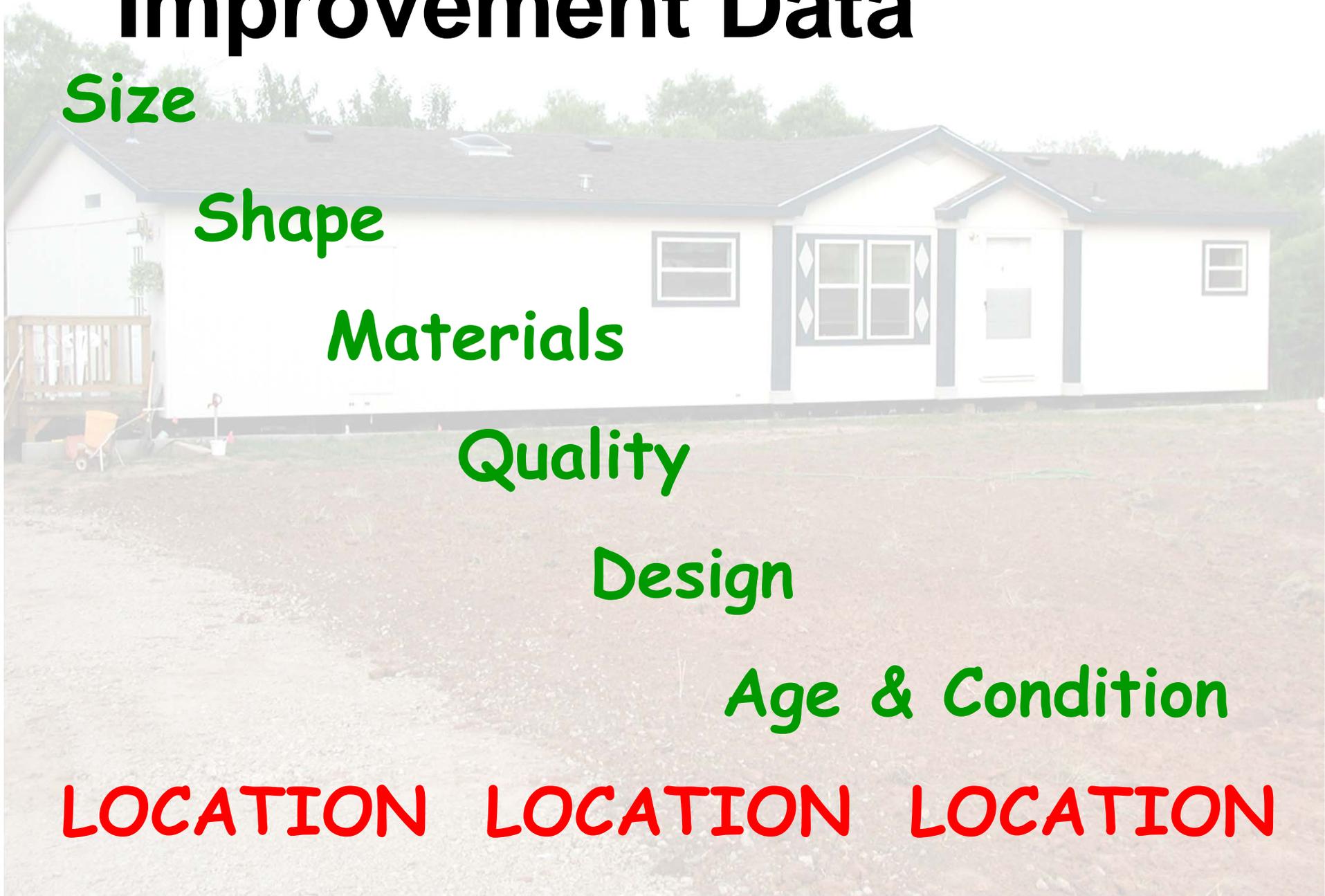
Materials

Quality

Design

Age & Condition

LOCATION LOCATION LOCATION



# Site Data

Parcel Size

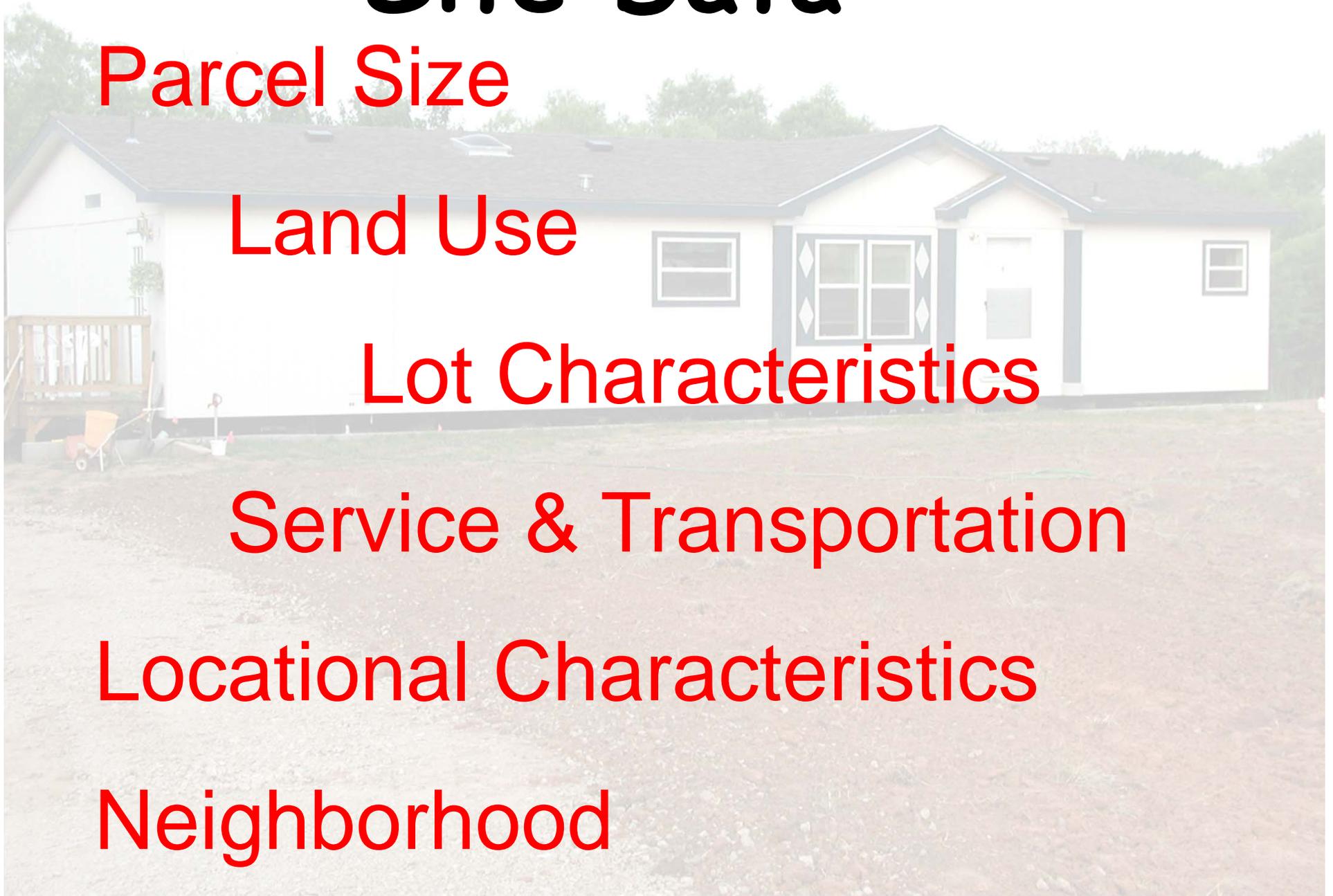
Land Use

Lot Characteristics

Service & Transportation

Locational Characteristics

Neighborhood



# Accurate Sales Data

“Arms Length Transaction”

Sales Questionnaires

*(seller)*

Verify Information

personal property (boat)

inventory (furniture)

“funny financing”



Accurate Sales Data

needs to be

Current

*Current*

*Current*

*Current*

# APPROACHES TO VALUE

**Cost Approach**

**Sales Comparison Approach**

**Income Approach**

Using **MASS APPRAISAL** Techniques

# Cost Approach

$$\text{RCN} \text{ LD} + \text{LAND} = \text{VALUE}$$

Replacement Cost New      Less Depreciation

= market value of improvements

+ value of the dirt

= Total Market Value

Most common approach used in Mass Appraisal

Backbone of most assessment systems

# Cost Approach

depends on:

- accurate coding of building classes
- type of construction
- building features

# Type of Construction



# Accurate Coding of Building Classes

IMPORTANT!!!



# Accurate Coding of Building Classes

# IMPORTANT!!!



# DEPRECIATION

*Loss in value from any cause*

Most difficult to determine - experience

Weakest link in the  
Cost Approach



Physical Deterioration

Wearing out

Loss of Usefulness

Functional Obsolescence

Outside Forces

Economic Obsolescence

# Sales Comparison Approach

Direct method of estimating value

Comparing subject property to good valid sales

Comes from the **MARKET**

Comparables – use ones with least amount of adjustments

And never adjust the subject property



# Income Approach

**Applicable only to income producing properties**

Value based on amount of net income property will generate.



**Value = Income ÷ Capitalization Rate**

(Always collect current income and expense information)

# Correlation of Values

- The amount and reliability of data
- Strengths and weaknesses of each approach
- The appropriateness of each approach

AND

- NEVER, NEVER, NEVER

AVERAGE!

# Measuring Quality

**COD**

**Deviation from the median**

**How uniform**

**High and low valued  
properties treated equally**



**THE  
END**