The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

“IAAO Zangerle Award Winner: 1997 and 2010”

Oklahoma
Ad Valorem
FORUM

Director’s Notes:

Is it just me, or is time racing forward at an unsustainable pace?! In the world of central valuation, the Ad Valorem Division held its Capitalization Rate Conference March 26, with both company representatives and county assessors in attendance. Thanks to all who made the effort to attend and participate.

We have posted our draft Capitalization Rate Study to the OTC web site, and have completed the comments period. By the end of April, with consideration of comments received, the Ad Valorem Division will post a final Cap Rate Study.

We will soon be entering the busiest and most challenging time of year for our Public Service Section. I’m proud of their efforts and professionalism as they prepare to value around 285 companies in approximately one month’s time.

Of course there are many other things going on at the Ad Valorem Division as well. The Tax Commissioners recently approved $67.6 million in Five-Year Exempt Manufacturing claims for reimbursement. These are claims that were filed and approved in 2014 for payment in 2015. With approximately $17 million to be deposited in the Five-Year fund by June, 2015, we will be watching for a supplemental appropriation from the Legislature to make common education whole by the start of the new fiscal year, and enter into the “payment plan” approach for reimbursements to the other ad valorem recipients (counties, Career Tech, Jr. College, etc.).

I want to share several personnel announcements with everyone: First, congratulations to long-time Ad Valorem Division staff member Carol Prewett, who retired at the end of March. Carol had 46 years of service with the state, 34 of which was in the Ad Valorem Division, and we will miss her expertise around the office.

Also retiring at the end of April are Cyndi Heath with 32 years of State employment, and Marsha Rayborn who has served for the past 17 years as a field analyst in the Ad Valorem Division. We extend our very best wishes for long, happy and healthy retirements for each of our friends and coworkers.

Congratulations to Patty Heath, who has been selected as the Manager of the Personal Property / Five-Year Exempt Manufacturing Section, and welcome to our newest employee Larenda Morgan, who began service with the Ad Valorem Division as an Auditor in the Public Service Section April 1.

Finally, it’s hard to believe, but district meetings will begin in just a couple of weeks. I look forward to these every year, and enjoy making the rounds and seeing all that our beautiful state has to offer—along with the incredible hospitality of our host counties! I hope to see you out there somewhere on the trail.

Joe Hapgood, CAE
Ad Valorem Division Director

P.S. “There are two kinds of people—those who finish what they start, and so on…”
This is my last “Mapping Minute”. In May, I will hand the reins of mapping/GIS support to another.

Steve Oliver will begin working in the Ad Valorem Division on May 4th as our new cartographer. Steve has been with Pawnee County since 2010. He has extensive experience with MIMS, ArcGIS (ArcView) and other mapping/GIS systems. He also has some software writing experience. Steve will be a good addition to the Division, and he is looking forward to working with you.

I have enjoyed spending time with everyone and visiting each courthouse throughout these past fifteen years. I will still be available to help, just in a different capacity.

Remember: “The only constant is change itself.”

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“Let’s Get Personal” Property
by Doug Brydon

Thank you for your responses to the 5-Year Exempt Manufacturing balancing. Here are the actual figures: Total Reimbursement - $67,619,201; Common Ed - $45,774,038; County - $10,448,032; Career Tech - $8,652,070; other - $2,039,593; and Community College - $705,468.

With the estimated amount in the Reimbursement Fund at $17.0M, the legislative appropriation will have to be at least $28,700,000 to cover common education. Having this information will be useful for assessors to prepare themselves for conversations that may occur with the school superintendents. This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program. The projected payout by property type still has Electric Wind Generation leading the way at 40% of the reimbursement amount with Traditional Manufacturing at 23%. Others are Large Manufacturing at 22%, Data Computer Processing at 14%, and Distribution at 1%.

The Personal Property Schedule for 2015 is under way, and already some have asked for next year’s schedule. Requests for additional items to be included in the schedule will be researched to determine if they are needed.

A few legislative bills are still being tracked. The next date to keep on your calendar is April 23 which is the date all bills must be out of the opposite house.

This will be my last article as I will be passing the beloved baton to Patricia Heath who is now the Personal Property Section supervisor.

Life is like riding a bicycle; to keep your balance you must keep moving - Albert Einstein

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Ad Valorem Forum Mailing List:
If you have coworkers who would enjoy receiving this monthly publication, please send their email address to jbittner@tax.ok.gov.
CAMA Updates

by Rob Tigner

Some counties have reported issues with the WebSketch program in CAMA. The issue is that the program is putting the sketches in the C drive under C:\WEBSKETCH. It should be in F:\CAMA\WEBSKETCH.

This is not happening in all counties, but if your county is experiencing it, please contact your A&E Analyst or Rob Tigner, and we will be glad to fix the issue. Our plan is to correct the issue in May while we are doing the Real Property Update.

Virus problems, we have had counties that have some issues with viruses. They are very aggressive to the extent that some counties have had to replace the PC. While no virus detection is 100 percent effective against viruses, we recommend you purchase a copy of virus detection software. It is your decision on what kind of protection to use in your County, but be aware that all copies of purchased software or free software should be up-to-date and renewed when needed. I have been recommending McAfee Total Protection or MicroTrend.

We are going to be out installing the real property updates along with the history year backups during the month of May. We will be calling to schedule a time with you. Please remember that real property updates happen every four years and are needed in every county that is running the State System CAMA program.

NOTICE!

Virus Protection Information

Rob Tigner of the Ad Valorem Division has reported that there have been some significant problems with the free anti-virus software being utilized by the state system CAMA counties.

Known difficulties have occurred with AVG free and Avast. These virus protection programs have quarantined some of the files necessary to run the state system CAMA software and have resulted in down time for several counties.

For state system counties currently using the free version of AVG or the Avast virus software, it is strongly recommended that they be replaced with a purchased license of a program such as McAfee or Trend Micro. The minimal cost of these anti-virus programs outweigh the costs of potential down time and will help the computers in your office run at maximum efficiency.

• County Assessors District Meetings:
  - Southeast.......May 1 (Choctaw County)
  - Northwest......May 8 (Garfield County)
  - Northeast.......May 15 (Cherokee County)
  - Southwest ......June 19 (Oklahoma County)

• IAAO Course 400 - Assessment Administration:
  - June 15 - 19

• 71st OTC Annual Educational Conference for County Assessors and Deputies:
  - August 4 - 7

• IAAO Course 101 - Real Property Appraisal:
  - December 7 - 11
Assessors’ Accreditation Training Schedule

A) Unit IV, Income Approach
• Hampton Inn Tulsa Central
  April 21 - 24, 2015
  Tue. 1:00 p.m. to 4:30 p.m.
  Wed. & Thu. 8:30 a.m. to 4:30 p.m.
  Fri. 8:30 a.m. to 12:00 noon

B) Unit VII, Ag Land Valuation
• Hampton Inn - McAlester
  May 6 - 7, 2015
  Wed. 8:30 a.m. to 4:30 p.m.
  Thu. 8:30 a.m. to 12:00 noon

C) Data Collection of Residential Properties
• OSU / CLGT, Stillwater
  May 12 - 14, 2015
  Tue. & Wed. 8:30 a.m. to 4:30 p.m.
  Thu. 8:30 a.m. to 12:00 noon

D) Unit V, Personal Property Appraisal
• Hampton Inn Tulsa Central
  May 27 - 29, 2015
  Wed. & Thu. 8:30 a.m. to 4:30 p.m.
  Fri. 8:30 a.m. to 12:00 noon

E) Unit VI, Cadastral Mapping
• Hampton Inn Tulsa Central
  June 23 - 26, 2015
  Tue. 1:00 p.m. to 4:30 p.m.
  Wed. & Thu. 8:30 a.m. to 4:30 p.m.
  Fri. 8:30 a.m. to 12:00 noon

Contact the Center for Local Government Technology for registration. Course registration fees are $100.
https://clgt.okstate.edu/events

Oklahoma IAAO Chapter
Offering Two Courses

The Oklahoma Chapter of the International Association of Assessing Officers has scheduled two IAAO courses to be conducted in Oklahoma this year. The instructor for both classes is Marion Johnson, CAE, from Kansas.

Course 400 - Assessment Administration
Tulsa, Oklahoma (June 15-19, 2015)
Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor’s office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.

See pages 7 - 9 for more information and registration form for Course 400.

Course 101 - Fundamentals of Real Property Appraisal
Oklahoma City (December 7 - 11)
Course 101 is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

Watch for enrollment information which will be forthcoming soon.
Roy Joseph Turner was born on November 6, 1894, near Kendrick in Lincoln County, Oklahoma Territory.

Upon completion of his high school education, he attended Hill's Business College in Oklahoma City. He was a bookkeeper for Morris Packing Company in Oklahoma City from 1911–1915, and then became a salesman for the Goodyear Tire and Rubber Company there. He married Jessica E. Grimm in 1937 and they adopted two children, Roy William and Betty Juanita Turner Adams.

After his service as a private in the United States Army during World War I, Turner was a dealer in real estate, principally in Oklahoma, Florida and Texas.

In 1926, he entered the petroleum industry, and with the opening of the Oklahoma City Field, he acquired profitable holdings. By 1928 he had become an independent oil producer organizing the Harper Turner Oil Company.

In 1933, he established the 10,000 acre Turner Ranch at Sulphur. With the acquisition of a purebred Hereford herd in 1935, the Turner Ranch brought international recognition to Oklahoma. His famous showplace produced the nation’s first 2-million-dollar bull, TR Zato Heir, in 1952. A portion of the herd was purchased by the LBJ Ranch in Texas. A movie titled Tulsa, starring Susan Hayward and Robert Preston, was partly filmed at the Turner Ranch in 1948, and received an Academy Award nomination for its special effects fire scene in 1950.

Turner served three terms as president of the American Hereford Association once initially elected in 1939. He also maintained a residence in Oklahoma City where he served on the local school board from 1939 to 1946 and had a 2-year term as president. He resigned that position to become a democratic candidate for governor.

Turner fought and won a bitter campaign battle in 1946 against Tulsa County prosecutor Dixie Gilmer to win the gubernatorial election. During his administration, changes in Oklahoma were brought about.

As governor Turner sought educational improvement by increasing the district property assessment to fifty percent of real value.

The Common School Finance Bill required the consolidation of many school districts. In 1948, Oklahoma voters approved a legislative referendum which created a board of regents for the six state colleges at Edmond, Tahlequah, Weatherford, Durant, Ada, and Alva. This measure effectively removed them from partisan politics.

The Tax Commission was reorganized to provide for three members with staggered terms of six years each.
Turner advocated a tax reduction to attract industry to Oklahoma. Turner and the Oklahoma Legislature produced a budget in his first year that increased appropriations by $29 million over the previous two years while reducing the income tax by a third. State mental institutions received double their allotment for the previous two years.

The State Highway Commission was reconstituted by replacing the three-member commission with an eight-member commission; one from each of the congressional districts. After leaving the Governor’s office, he served on this commission from 1959 until 1963.

The Legislature authored the construction of an Oklahoma City to Tulsa toll road, which later became known as the Turner Turnpike, and the Oklahoma Turnpike Authority was established.

Turner advocated expanded use of the state’s resources, soil conservation, and the development of recreational facilities in Oklahoma.

He encouraged agriculture through a reform of the State Board of Agriculture.

Other legislation dealt with the State Planning and Resources Board, the Budget Control System, a Children’s Code Commission, and a State Legislative Council. The duty of the Council was to study legislative needs and to prepare bills for the legislature.

A proposal to repeal prohibition was defeated.

A significant development was the desegregation of higher education Oklahoma. The U.S. Supreme Court ordered all colleges, schools, and departments of higher education, not only in Oklahoma, but across the country, to be desegregated during the summer of 1949.

He was unsuccessful in convincing the Legislature to establish a merit system for state employees or to reform public education financing.

On July 14–18, 1949, in the middle of his term as governor, Turner appeared on several radio and TV programs in New York City, including Toast of the Town (later named The Ed Sullivan Show) and Village Barn, to promote his single, “My Memory Trail”, released on the Beacon Music label. Turner also wrote a parody version of lyrics about President Harry Truman. Copies of the music and lyrics along with the parody version and a personal note Turner wrote to President Truman are housed in the Harry Truman Library.

The 88-mile Turner Turnpike, a section of Interstate 44 between Oklahoma City and Tulsa, is named for Governor Turner in commemoration of efforts to create a toll road between the state’s two largest cities. The first of its kind in the midwest, it opened to traffic in 1953, two years after his term as governor ended.

Turner lived in Oklahoma City until his death June 11, 1973 and is buried in Rose Hill Burial Park, Oklahoma City.
Course 400 - Assessment Administration: Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor’s office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.
IAAO  
Course 400  
Assessment Administration

Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor’s office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.  
(30 hours CE)

**Instructor:**  
Marion Johnson, CAE

**Location and Hotel Rooms:**  
Hilton Garden Inn Tulsa South  
8202 South 100th East Avenue  
Tulsa, OK  74133  
Phone:  (918) 392-2000

**Rates:**  
$83 + tax per night for single or double occupancy *(block rooms reserved for IAAO Course 400).*  
If tax exempt entity, please include tax exempt letter.  If using a Purchase Order, you will need to set up a Direct Bill” with the hotel.  A personal credit card is required to be on file for incidentals.

**Cost:**  
Course 400 Registration Fee is a total of $350 which includes a student reference manual.

**Registration:**  
To enroll, complete an individual registration form **for each person attending**, and mail payment with form(s)  
to :

Oklahoma Tax Commission  
Attention:  Doug Brydon — Course 400  
3700 N. Classen Blvd  STE 200  
OKC, OK  73118  
Telephone:  (405) 319-8200  Fax:  (405) 521-0166  
Email:  dbrydon@tax.ok.gov

**Payment and Registration Must Be Received By No Later Than May 26, 2015**

**Materials:**  
A student reference manual will be provided.  A battery operated calculator and pencil is required.

**Schedule:**  
Class will begin promptly at 8:00 a.m. on Monday, June 15 and will end at approximately 5:00 p.m.  
Tuesday through Thursday, class will start at 8:00 a.m. and end at approximately 5:00 p.m.  
Friday (Exam Day) 8:30 a.m. to 12:00 p.m.  *(Times are subject to change at the instructor’s discretion).*
REGISTRATION FORM

IAAO COURSE 400
Assessment Administration
June 15-19, 2015
Tulsa, Oklahoma

Please Print:                                             *FORM ALSO SERVES AS INVOICE*

IAAO National Member: (Check)    Yes ☐   No ☐

Name:                                                                                      

Title:                                                                                      

Jurisdiction/Employer:                                                                                   

Address:                                                                                           

City: __________________________ State: _______ Zip: __________________________

Telephone: (____) __________________________

Email Address:                                                                                      

Fax: (____) __________________________

$100.00 Registration Fee (includes student reference manual)

$250.00 IAAO Certified Course Fee

$350.00 Total Due—please make checks payable to: Oklahoma IAAO Chapter

OPTIONAL $50.00 Assessment Administration book is available (but not required) for this course. If you would to purchase this book, include additional $50 with registration.

Make Checks Payable to Oklahoma IAAO Chapter, and mail, fax, or email to:

Oklahoma Tax Commission
Attention: Doug Brydon — Course 400
3700 N. Classen Blvd  STE 200
OKC, OK  73118
Telephone: (405) 319-8200  Fax: (405) 521-0166  Email: dbrydon@tax.ok.gov