



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:

The Ad Valorem Division held its Tenth annual Capitalization Rate Conference March 30, with both company representatives and county assessors in attendance. Thanks to all who made the effort to attend and to participate.

We posted the draft Capitalization Rate Study to the OTCWeb site, have completed the comments period, and with consideration of all comments received, the Ad Valorem Division has posted 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 the efforts and professionalism of our staff as they prepare to value around 270 companies in approximately one month’s time. Our staff members are eager to tackle this difficult project, and their enthusiasm is evident in all they do.

Of course there are many other things going on at the Ad Valorem Division as well. The Tax Commissioners recently approved \$106.3 million in Five-Year Exempt Manufacturing claims for reimbursement. These are claims that were filed and approved in 2016 for payment in 2017. As usual, we will be watching for a supplemental appropriation from the Legislature to pay common education first and fully 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.).

With Administrative Professionals Day April 26th, we want to express our gratitude to the entire administrative staff here at the Ad Valorem Division for the remarkable work they do. I’m sure you feel the same way about your coworkers. It’s great to have such wonderful people you can always count on no matter what happens!

Planning for the 73rd Annual Educational Conference, to be held August 1-4 in Tulsa, is nearing completion, and we met with Assessor’s Association officers at the Northeast District Meeting in Sapulpa on April 28, to finalize the program. As in years past, the Ad Valorem Division will send out registration packets to the counties in early June.

I know it’s difficult to imagine, but District meetings are already upon us. We look forward to these every year, and enjoy making the rounds and seeing all that our beautiful state has to offer—along with enjoying the incredible hospitality of our host counties! I hope to see you out there somewhere on the trail.

Kind Regards,

Joe Hapgood, CAE  
Ad Valorem Division Director

P.S. “The trouble with being punctual is that no one is ever there to appreciate it!”



One of the biggest requests I get about mapping, is to get better “Aerials” than what the USDA gives to us. If you have the ArcView software, then you have the option to get better aerial maps free of extra charges. There are some “High-to-Low” end aerial views that you can add, or that you can get from Microsoft (aka BING). Note: this can also be done through ESRI, but you need to be running ArcGIS 9.3 or higher. We have no control of when the USDA aerial mapping flights take place, nor do we have a firm date as to when photos were taken, but the newer photos tend to be sharper than what we currently have in use.

To access better aerial views, the first thing you have to do is set up a Microsoft account; I would recommend a separate account, not your personal email account. Next, you will need to set up a Bing Maps Account; to assist you with this step, I have made a TINYURL to get you there:

<https://tinyurl.com/mozq894>

After you have created your Microsoft Account, and the Bing account, you will have to generate a KEY. To do this, log into your Bing Account, go to MY ACCOUNT – KEYS; you should see “Create a New Key”. (I chose to create a Universal Windows APP key.) Once the key is created, you will see an extremely long pass key (mine was over 108 characters). Copy the pass key into your computer’s clip board; if you have version 10.2 or higher, go to “C:\Program Files\ArcGIS\Desktop10.\*\Bin” and look for “SetBingKey.exe” (If you have a different version, aka 9.3 or 10, call me and we will see what needs to be done). Paste your key into the provided spot; restart ArcView, go to ADD DATA – ADD DATA FROM ARCGIS ONLINE, search for BING, and add the desired Base Map.

**NOTE:** You only have 125,000 free transactions per year. The wording on what makes a “transaction” is pretty much written in legalese. From what I understood after reading it, one transaction is a Refresh, one is changing the map to another location, zooming in and out, and so on, meaning that pretty much any time you blink, you use a transaction. With 125,000 transactions, that breaks down to roughly 560 per day. So needless to say, you do not want to use BING for your everyday aerials.

I hope this helps, and as always, I am here to assist you.

Keep on mapping,

Steve



#### District Meeting Schedule:

- May 5: Southwest District Meeting - Frederick
- May 12: Northwest District Meeting - Cherokee
- May 19: Southeast District Meeting - Holdenville

#### 73rd Annual Education Conference for Assessing Officers:

- August 1-4



## “Let’s Get Personal” Property

by **Patty Heath**

Thank you for your responses to the 5-Year Exempt Manufacturing balancing.

Here are the actual figures: Total Reimbursement - \$106,324,555; Common Ed - \$73,385,481; County - \$16,521,091; Career Tech - \$13,381,963; other - \$2,396,803; and Community College - \$639,217. With the estimated amount in the Reimbursement Fund at \$8.0M, the legislative appropriation will have to be at least \$70,000,000 to cover common education. This should prepare assessors’ offices for the 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 39% of the reimbursement amount with Traditional Manufacturing at 16%. The rest is as follows: Large Manufacturing at 22%, Data Computer Processing at 23%, and Distribution at 1%.

Work is under way for the Personal Property Schedule for 2017. We have had some requests for next year’s schedule already. We will research all requests and deem whether or not the request is needed in the schedule.

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## National Register Of Historic Places Sequoyah County, Part 1

Sequoyah County has many buildings listed on the National Register of Historic Places, including several archeological sites which are not accessible to the public. This month is the first in a two-part look at the county, starting with a visit to Sequoyah’s Cabin State Park, located on State Route 101, seven miles east of U.S. Highway 59. The 10-acre park preserves the homestead and the 1829 cabin. The cabin is fashioned of logs, and had been left open prior to 1936, suffering extensive damage to the roof. Minor restorations were made and a brick shelter was built around the original structure in order to preserve it. Sequoyah invented the 85-character Cherokee syllabic alphabet, and gifted it



*Sequoyah Cabin*

to his Nation. The alphabet is a phonetic representation of the Cherokee’s spoken tongue, and was easily learned. It allowed the Nation to record history and legal documents in the Cherokee language.

Sequoyah was born in the Appalachian region of the United States sometime between the years 1760-1770. He was reared in the old tribal ways and customs. He never learned the English language. He became a noted silversmith after suffering an injury in early adulthood. After being impressed by the importance of writing and the printed word, he began working on a syllabic alphabet in 1809. He presented his invention to the Cherokee Council in 1821. The eastern branch of the Cherokee Nation learned the alphabet within a few months, since it was based on phonetic speech. Sequoyah traveled to Arkansas and Indian Territory to instruct the Western Cherokees. While he was there in 1829, he built the log cabin. Through

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teaching the new written language, Sequoyah was instrumental in the reunification of the eastern and western branches of the Cherokee Tribe. Because of his invention, lore and histories of the Nation, that had been handed down orally, could now be written in the Cherokee language, thus preserving names, nuances, and meanings.

The U.S. Government recognized Sequoyah’s accomplishment awarding him \$500 in 1838. The Cherokee Tribe provided him a pension in his later years and struck a medal in his honor, which he would wear for the rest of his life. The giant Sequoyah trees of California were named for him, and his statue stands in Statuary Hall in the U.S. Capitol. He is honored as one of the world’s 12 alphabet inventors on the bronze doors of the Library of Congress in Washington D.C. Sequoyah County is named for the Sequoyah District of the Cherokee Nation. Sequoyah died somewhere in the Mexican Sierras in 1844. Sequoyah’s Cabin was added to the historic register in 1965.

Dwight Mission, located near Marble City, was added to the historic register in 1972. The mission, named for Rev. Timothy Dwight, a former president of Yale, began in Indian Territory with the purchase of some log buildings in 1829 from Col. Walter Webber, near the settlement of Nicksville. The missionaries erected more buildings, and opened a school with 11 buildings in the spring of 1830. The school operated on this site until 1948. Many buildings were lost to fire and rebuilt over the school’s 118-year history. The school would close for repairs off-and-on due to fires, and war. The first fire occurred in 1840, and the worst fire claimed the lives of 13 boys when their dormitory burned in 1918. Some of the most significant damage done to the school occurred during the Civil War. Buildings that were not burned were badly damaged and vandalized, and in 1867, a visiting missionary could not find a single remaining pane of glass. The old log schoolhouse was repaired in 1884, so that the school could reopen. Other buildings were gradually repaired or replaced. The Mission publication, “The Cherokee Gospel Tidings” moved its press from Siloam Springs, Arkansas, to a four-room, one-and-a-half story log house at Dwight Mission. The “Tidings” was printed in both English and Cherokee, and featured a picture of the log building on the cover of the October 1900 issue. Following the schools’ closing in 1948, the facilities

*Inside Sequoyah Cabin*





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have been used for conferences, camps, and retreats. The remaining buildings, owned by the United Presbyterian Church Synod of Oklahoma, include a pair of two-story stone dormitories, a two-story frame school building, a small frame infirmary, a log guest house, and a stone caretaker’s cottage. There is also a “newer” two-room log house, featuring traditional dog-trot and protected gallery. It is used as a museum, and the logs used in its construction were taken from the “Blue House,” the last of Dwight Mission’s original buildings.

Citizen’s State Bank, located on the northwest corner of Seminole and Main Streets in Marble City, was built in the early 1900s. It is a Neo-Classically designed rectangular building laid on large bed rocks. The low foundation is made of coursed rubble limestone that is approximately 18 inches thick. Walls on the east and south sides are made of random ashlar limestone. The north wall, shared with an adjacent building, is made of red brick, and the back wall is coursed rubble limestone. Two horizontal bands of dressed stone, each composed of four thin layers, form corbelled street cornices atop the building, and a delineating line between the first and second floors. The band separating floors also forms the “roof” of the front porch, created above a diagonal entrance. The porch is supported by a single Doric column of soft limestone, which carries the second story corner. The double front doors opened directly into the main banking room. The wooden partitions and teller cages have been dismantled, and were stored upstairs at the time of the buildings addition to the historic register in 1980. The bank was erected shortly after the discovery of large marble deposits in the area, which caused a short-live economic boom. When the boom collapsed, so did the town.

Next month’s Forum will feature other sites on the historic register located in Sequoyah County’s seat, Sallisaw.

For more information about sites listed on the historic register, visit the National Park Service website: <https://npgallery.nps.gov/nrhp>

*Dwight Mission near Marble City, Oklahoma*



*Citizen’s State Bank in Marble City, Oklahoma*



**Ellis County Assessor Karen Perkins** will be retiring at the end of May. A come-and-go reception will be held in her honor from 2:00-4:00 p.m. Wednesday, May 31, at the Ellis County Courthouse, 100 S. Washington in Arnett.