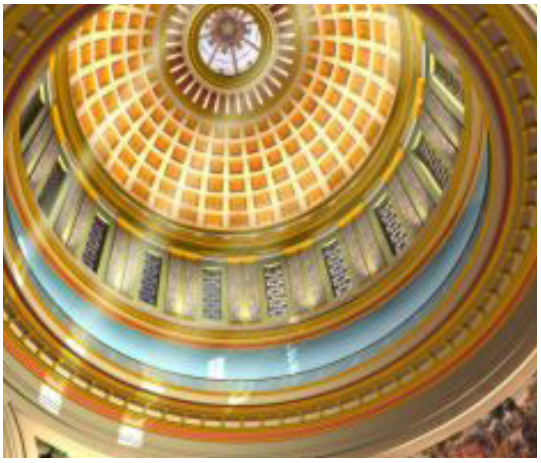

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem FORUM

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Director's Notes:

The Ad Valorem Division held the 11th annual Capitalization Rate Conference March 29, with both company representatives and county assessors in attendance. Thanks to everyone who made the effort to attend and participate.

We posted the draft Capitalization Rate Study to the OTC Web site and have completed the comments period. 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 275 companies, in an approximately six-week timeframe. 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 $134.4 million in Five-Year Exempt Manufacturing claims for reimbursement. These are claims that were filed and approved in 2017, for payment in 2018. 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 25th, 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 74th Annual Educational Conference in Tulsa July 31 – August 3 is nearing completion, and we will be meeting with Assessor's Association officers at the Northwest District Meeting at Watonga on May 4th to finalize the program. As in years past, the Ad Valorem Division will send out registration information 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 --- 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.

Kind Regards,

Joe Hapgood, CAE
Ad Valorem Division Director

P.S.— "If your actions inspire others to dream more, learn more, do more, and become more, you are a leader." -John Quincy Adams

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Last month, I talked a little about SURDEX; about the Aerials they provide for the NRCS, and what I deliver to the counties. This month, I will talk about my experiences with Pictometry. Over all, I was very pleased with the service they provide, and incorporating it in with my ARCView Mapping proved to be useful. Here are some examples:

1) Discovered several high dollar houses previously unknown due to remote locations.
2) Were able to accurately measure fenced areas where access has been denied.
3) The Oblique Imagery is valuable when looking to see if a house had multiple stories or when checking the heights of commercial warehouse buildings.
4) Changefinder is a feature I did not get to try, but can see the value in how it works. For example, after your first flight, a GIS Tech draws a polygon around every visible structure. Following a second fly over, the GIS Tech does the same thing, again. You then have a split screen view of the parcel, which allows you to see what changes have been made. This could be handy in finding additions, new structures, or that randomly moving mobile home.
5) ConnectExplorer is a feature I cannot praise enough. It is a program I can have on my phone to use when out in the field. It allows the user to see actual property boundaries with high resolution aerials in the background. From personal experience, I learned that sheriff's departments are big fans of this program. If I hadn't updated a parcel layer in a while, they were calling me about it. :D
6) Won a bet with our field appraiser that I could measure a building using the program in the office, just as good as he could out in the field. OK, I know that is not an appropriate way of appraising a building. According to Oklahoma Statutes, we did need to send a real appraiser out to verify the measurements. But, the program did offer an alternative for when access is denied.
7) With the help of Pictometry, we were finally able to end the running joke in the office about getting all of the boat docks measured. Not having access to the back of the property, getting the boat docks was always a pipe dream. With the help of this program, I was able to mark all of the boat docks throughout the county and measure them. With the help of our mapping software, I was able to grab addresses and send out letters to find the owners. The end result was an additional $20,000 in taxable property put on the roll. Not a lot of money, but every dollar counts.

From the technical perspective, this program is very good overall. It is up to each assessor to decide if it is worth the cost. The representatives for this program are usually represented in the vendor area at conferences. Or, if you are interested, you can visit the website: https://www.eagleview.com/.

As always, I am looking for new ways to assist you.

PS: I am still looking for deeds to use as "real life" examples for the annual Educational Conference in August. I enjoy hearing from you. Until next time……

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"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 - $134,381,250; Common Ed - $93,578,228; County - $20,685,505; Career Tech - $16,188,996; other - $3,070,042; and Community College - $858,479. With the estimated amount in the Reimbursement Fund at zero, the legislative appropriation will have to be at least $90,000,000 to cover common education.

Knowing these numbers 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 45% of the reimbursement amount, with Traditional Manufacturing at 23%. The rest is as follows: Large Manufacturing at 10%; Data Computer Processing at 21%; and Distribution at 1%.

The Personal Property Schedule for 2019 is under way, along with the 2019 Valuation Guide. We have already had some requests for items to be included in next year's schedule. We are researching all requests to deem whether they should be included in the schedule.

National Register Of Historic Places Tillman County

Tillman County has several locations on the National Register of Historic Places. The County Seat of Frederick is home to the Ramona Theatre, located at 114 S. 9th Street. Added to the register in 1984, the two-and-a-half story building has outer walls of rough brick in a gold or buff color. It was designed by architect George Kadane in 1929, and is a good example of Spanish Colonial Style, which was popular at the time of construction. The theatre entrance is recessed, with two store fronts on either side. These store fronts are unusual due to the wood-framed folding doors. Each door panel has 12 panes of glass.

Ramona Theater, Frederick

Three pairs of French doors, once leading to an outdoor balcony, are located on the second floor above the entrance. Each doorway has an arched opening, with stone ornamentation resembling fans, or shells above. A large stone panel is set into the brickwork above the doors. A set of three windows is featured on either side of the doors, with decorative columns between them, each column topped with a stone urn-shaped ornament. Above the windows are panels made up of two-inch squares of blue stained glass. The windows are resting on a stone sill enclosed by a rounded stone molding.

The top part of the building features a parapet with two red clay tile-covered cornices supported by brackets on each side. Set into the brick are two columns which have a center stripe of blue stained glass set into carved stone. A circular stained glass window is set below each tile cornice.

The building's interior is also done in a Spanish Colonial Style, with arched doorways, and walls

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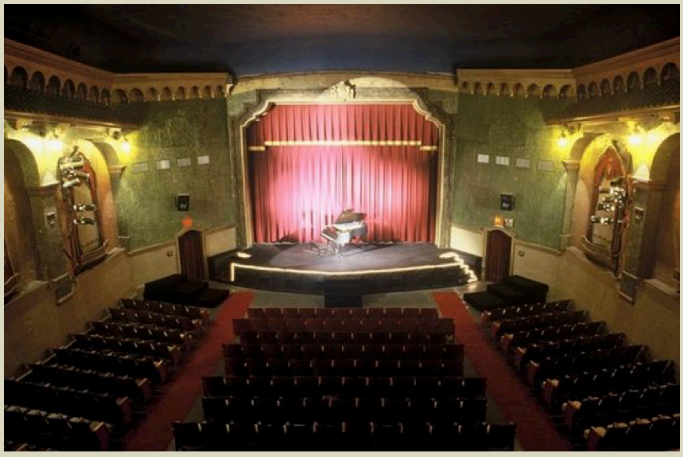
textured to look like adobe. The lobby contains ornate light fixtures made of brass. The theatre is named for the daughter of local band president James Beard, who sold stock to fund the building's construction. Rights to the Cotton Queen pageant were obtained by the Kadane family, and the Ramona hosted the event from 1930 until World War II.



Ramona Theater interior, Frederick

Also located in Frederick is the Tillman County Courthouse, built in 1921. It was designed by architects Charles Downing/ Tonini and Bramblet. The three-story building features unusual curved walls, and is constructed of concrete slabs laid to resemble dressed stone. The south entrance has a triple doorway, each door ornamented with triangular pediments supported by scrolled brackets. Tuscan columns and pilasters separate the window bays of the second and third floors. The curved wall features six pilasters. An inscribed frieze decorates the south side. The courthouse was added to the register in 1984.

Tillman County Courthouse, Frederick

Most of downtown Grandfield was designated as a historical district and added to the register in 2002. It includes building on both the East and West ends of Second Street, and some locations on the cross street of Simpson and Main. One of these buildings, the Tillman County Bank, was built in 1910, and is located at the corner of West Second and South Simpson Streets. Done in an Italian Renaissance Revival style, this building was actually added to the register in 1992. Made of red brick, the two-story building has two bays in front, with an entry located in the west bay, and a single window in the east bay. Brick pilasters flank the entrance with a flat cornice of limestone and marble above. A marble disc is inset at the center point of the cornice. The lower portions of the pilasters have been incorporated into a limestone band, which wraps around the base of the building. The band serves as a sill for the first floor windows. The second floor is separated by a continuous belt of limestone, which serves as the sill for the second floor windows. Broken, segmented arched lintels link the belt to form a continuous lintel. A limestone cornice wraps around both sides of the building, and is supported by limestone brackets. A brick parapet is located above the cornice, and is capped with a band of limestone.

Tillman County Bank, Grandfield

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Humphreys Drugstore is another building located in downtown that was also added to the register in 1992. It is a one-story brick commercial building featuring a recessed entry, with two large display windows on either side. Built in 1914, the building is a good example of an early 20th century commercial building. The front façade is centered between two capped brick pilasters. Five transom windows are located above the doors with the word "DRUGS" spelled out in gold letters. Clerestory windows are made of pink-tinted prism glass. A row of corbeled brick in alternating rows of red and buff are located between the cornice and the name plate. The cornice is capped with two rows of bricks.

Humphrey's Drug Store, Grandfield

The Rock Island Railroad Depot is located east of the downtown area on S. Bridge Road. It was built in 1920, and was influenced by the Tudor Revival style, which is reflected in the steeply pitched roof, gable ends covered in stucco, and the half-timbering. The building is set on a concrete foundation with a full basement. Wide, overhanging eaves provided passengers with some protection from the weather. The exterior walls are sheathed in two different sizes of weatherboard, with the wider boards closest to the foundation. The company closed the railroad spur in 1943, and the tracks have been removed. When the depot was added to the register in 1996, it was being used as a daycare center.

Rock Island Depot, Grandfield

Also located in Grandfield is the William Hubbard and Mabel Donahoo Hubbard house at 323 E. 5th Street. The two story house was built in 1919 in a Craftsman/Bungalow style with elements of Prairie style, thrown in. The couple saw an illustration of a house in a state newspaper, and they traveled to Oklahoma City to see the home in person. While in the city, the couple ordered materials to build a nearly identical house. They had the goods shipped to Grandfield, and the house was built by a carpenter/contractor named Brick. The house features multiple intersecting gables, multiple sets of windows, low pitched front-gabled roof over the entry steps, and a gabled extension of the second floor which projects over the porch. The front entrance is offset and framed by the brick and wood porch columns which support the gable. The house is a frame construction with clapboards and the bricks are wire-cut from a local manufacturer. Two brick chimneys extend from the roof, the larger being located in the living room, and the smaller used as a flue for the kitchen stove. The interior features exposed beam ceilings, and interior cabinets and trim are not painted, but done in a natural stain. The house was added to the register in 1991.

William and Mabel Donahoo Hubbard House, Grandfield

For more information about sites located in Tillman County, visit: https://npgallery.nps.gov/nrhp.