



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:

Volume XXIII, Issue VIII ● August 2014

We all hit the big 7-0 together last week. The 70th Tulsa Annual Conference that is, and we had the birthday cake to prove it.

The conference went well with few problems on the instruction side. We had a total of 448 students in classes for the week with 89 “day trippers”, most of whom were from Tulsa County who attended part of the week which is close to the average over the last few years. On behalf of the Ad Valorem Division, we appreciate everyone taking time from your busy schedules to come and work so hard all week.

The conference was not without a few challenges, namely the check-in line which was longer than expected as a result of internal hotel problems related to broken washing equipment. The hotel management apologized and promised to correct future problems. Kenny Chuculate met for an hour or so with the hotel manager about preventing future problems. I appreciated everyone’s patience, especially Scott Kirby who checked in five times, apparently.

Our opening session was well attended. We had State Board of Equalization members Attorney General Scott Pruitt, Superintendent Janet Barresi and State Auditor Gary Jones present, and all three of them did a super job. Kim Lauffer, RES, the current President of the International Association of Assessing Officers talked to the group at the opening session. The Oklahoma Association of Tax Representative’s participation by Rich Sanchez was also appreciated as well as their reception for the county assessors.

Joe Hapgood, CAE and IAAO Chapter President, conducted a well attended chapter meeting that included a presentation by Kim Lauffer RES, who brought the Chapter up-to-date on the status of activities in IAAO.

Congratulations to one hundred and five county assessors and deputies who completed either their initial or advanced accreditations. That’s a great achievement. Under the statute, CLGT does the teaching and preparation of the courses, but the certificate is presented by the Tax Commission, including getting a handshake from Kenny Chuculate. It’s a good partnership. CLGT does a great job on the accreditation program, and the Ad Valorem Division is happy to recognize those students at the Annual Conference.

Thanks to those from Oklahoma State University, Gary Snyder and Doug Warr for their classes on valuation of apartments and CCAP’s Scott Warren, Michael Challis, and Carol Bomhoff for teaching the AA classes. A special thanks to Suzanne Groom Spears with the Oklahoma State Extension for her classes, John Wilson and Jim Press of the Veterans Affairs Department, Dr. Paul Bendt and Kyla Bendt for MIMs training, Deanna Fields of the Mobile Home Dealers Association, and Motor Vehicle Division’s Vicky McCartney, Dan Arnold and Han Nguyen for their help.

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We had some good comments on the County Mapping and Emergency Management presentation on using widely available data to assemble mapping resources in emergencies such as tornado disasters or floods. Shellie Willoughby, State GIS Council and Charles Brady III, City of Ardmore (formerly with Garvin County assessor's office) did a great job.

The County Association's sponsorship of the bowling and go-kart night was lots of fun. I appreciated being allowed to bowl a line with the Texas County bowling team who are much closer to going pro than I am ever going to be. The County Association's social events added a lot to the conference as part of some evening relaxation and fellowship.

It's a clear demonstration of the commitment of many county assessors and their staffs to try to do their job better and serve the taxpaying public as well as possible. We appreciate the County Assessors' Association leadership of David Tinsley, Mandy Snyder, Cathy Haynes, and Randy Wintz for their help and assistance during the conference.

Sincerely,

Jeff Spelman

P.S. "An earworm" is the formal name for a common brain phenomena where you get a song stuck in your head and can't get rid of it. A neurologist did a survey on Facebook and found 150 songs most likely to end up as earworms. Most of them were pop songs from the 1990s!" Anwar Caddo, Ad Valorem Philosopher.

Seventieth Conference Recognition

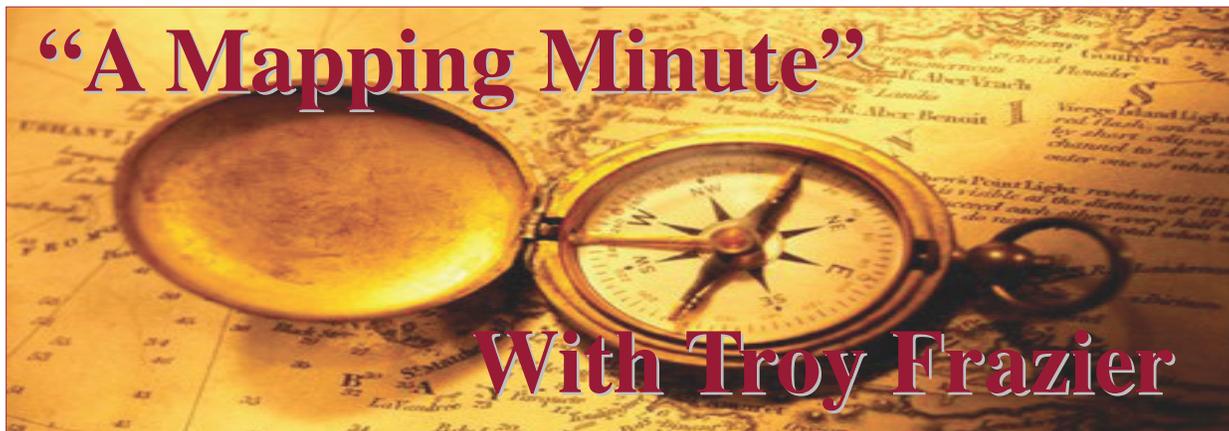


Kenny Chuculate and Jeff Spelman stand behind the cake provided by the staff of the Tulsa Marriott Southern Hills. The cake was in celebration of this year being the 70th training conference for county assessors and appraisers conducted by the Oklahoma Tax Commission. The conference attendees enjoyed the cake as well as some colorfully decorated cupcakes.

Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to cheath@tax.ok.gov.





Where has this year gone? The Tulsa school has come and gone and December will be here before we know it.

Speaking of Tulsa, we once again thank Dr. Paul Bendt and Kyla Bendt for their help with MIMS training and Charles Brady III, Scott March, and Shellie Willoughby for their presentations.

The question came up at Tulsa during the E911 mapping presentation Friday morning if MIMS data could be used. I am happy to report that by the following Wednesday, a MIMS county had given their data to Shellie Willoughby who used it with no issues. The assessor emailed me the dxf export of the MIMS parcel layer which I converted to shapefile and emailed to Shellie. The conversion took about an hour. No issues, no problems.

For those of you taking advantage of ESRI ArcGIS training offered through the South Central Arc User Group (SCAUG), you know how expensive it can be. SCAUG is now offering online classes for those who are SCAUG members. They are currently offering 30 different online classes. These can be taken as many times throughout the year at no cost. The yearly SCAUG membership is \$30.00. You can find more information about ArcGIS training through SCAUG at their website www.scaug.org. There are buttons for "Membership Application" and for "Events" including the "Complimentary Online GIS Training Suite".

As we wrap up this year, if you want help, call me.

Remember: The easiest way to fail is to not try!

“Let’s Get Personal” Property

by Doug Brydon

This year’s annual conference was a success, and there was positive feedback from all the Personal Property Tracks. Everyone seemed to enjoy and get a bit of education from the “ABCs of Personal Property.”

Patty Heath is scheduling the 5-year exempt manufacturing inspections for September and October, and her schedule is packed. She will contact the counties to see if they prefer to accompany her to the site inspections. While a county is not obligated to go, it may serve as good “P.R.” visit to the site.

The XM2-XM5s were distributed at the annual conference and counties should begin balancing to the assessed value on the printouts. If there is any variance, please contact Patty Heath to resolve. There will be another printout sent in November with the XMI’s included.

The Personal Property Schedule Public Meeting is scheduled for 10:00 a.m. on September 18, 2014 at our office, 3700 N. Classen, Oklahoma City. All are welcome. Most of the research is completed for valuation purposes.

As Porky Pig would say, “That’s all, folks.”





San Antonio Suburb Plans to Eliminate Property Tax

Von Ormy, Texas - An oil and gas boom combined with a surge in truck stop business and the use of online shopping have helped motivate the mayor of a San Antonio suburb to abolish the city property tax.

The San Antonio Express-News reports Von Ormy mayor Art Martinez de Vara will ask the council next month to eliminate the levy in 2015. He said the city of 1,100 can instead rely on soaring sales tax revenues, which have jumped 400 percent since the city was founded.

The city's main sources of sales tax revenue are three truck stops, several restaurants and online shopping. "In a rural community, a lot of people now just order over the Internet," Martinez de Vara said.

Von Ormy also gathers fees from utilities for their use of city rights-of-way, and it assesses traffic fines.

The city was incorporated in 2008. Its property tax has been lowered gradually because of rising sales tax revenues boosted by nearby Eagle Ford Shale. City offices are in a mobile home and council meetings are held in a church, which also houses the Municipal Court.

The average home value in Von Ormy is about \$60,000. The property tax rate is 25.5 cents per \$100 valuation, meaning residents could see an average tax decrease of about \$150 per year if the plan moves forward.

Residents would still be required to pay property taxes to the county as well as school, college and hospital districts.

Martinez de Vara said officials could reinstate the property tax if other revenues decrease. "If we ever have to go back to property tax, the advantage that we're going to have is we'd start at zero," he said. A public hearing on the mayor's proposal is set for Sept. 4.

Posted: Wednesday, August 20, 2014 in the Henderson Daily News

John Calloway "Jack" Walton

Fifth Statehood Governor

January 19, 1923 - November 19, 1923

John Calloway "Jack" Walton, was the fifth Governor of Oklahoma. He served the shortest term of any Governor of Oklahoma, being the first Governor in the state's history to be removed from office.

Walton was born on March 6, 1881, in Indianapolis, Indiana, and moved to Lincoln, Nebraska at age 6. At the age of sixteen, Walton joined the United States Army in 1897 and served for six years. He was a colonel in the Engineering Corps and served at a post in Mexico for some time.

Following his discharge from the Army in 1903, Walton traveled to Oklahoma Territory to make his life as a contractor in the field of civil engineering. Walton set up his practice in the thriving metropolis of Oklahoma City when Oklahoma was officially admitted to the Union on November 16, 1907. He won an election as an Oklahoma City Commissioner, serving from 1917 to 1919, and then was Mayor of Oklahoma City serving from 1919 until he became governor in 1923.





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Active in the Democratic Party, and due to his engineering experience, Walton easily won election to the office of Commissioner of Public Works of Oklahoma City. His success in that office led to his election as the mayor of Oklahoma City



1923 "World's Biggest BBQ" to celebrate Inauguration of Oklahoma Governor Jack Walton

two years later, a post he served in until 1923. Before his term as mayor ended, Walton entered his name in the Democratic primary as a candidate for Governor of Oklahoma to succeed James B.A. Robertson.

After winning the Democratic nomination, Walton travelled around the state giving the most colorful and liveliest speeches and campaign platforms in Oklahoma's history at that point. In the general election, Walton was successful in his bid, despite an advertising campaign by conservative Democrats accusing him of favoring socialism. His inauguration and inaugural ball were just as lively as his campaign had been, with a huge barbecue and over a mile of trenches to cook tons of meat. He invited the whole state and entertained over 160,000 people with parades, brass bands and string bands.

Walton was inaugurated as the fifth Governor of Oklahoma on January 9, 1923. Walton had policies which represented the progressive wing of the Democratic Party. Despite this, many of the programs in his domestic policy (the Reconstruction League) were accepted by the Oklahoma Legislature and 1923 proved to be one of the most progressive legislative sessions in the state's history. Walton's reforms included an expanded farm cooperative program to aid troubled farms, a revision of the Workman's Compensation Law for improved benefits to employees, and stronger warehouse inspection laws to satisfy Oklahoma's cotton and wheat farmers.

Education became a large part of Walton's administration, just as it had been with the previous Governor Robertson. Walton passed through the Legislature Oklahoma's first program to allow free text books to all students in Oklahoma's schools and a grant of over \$1,000,000 in state funds to aid weak schools. In true Progressive manner, Walton instituted harsher penalties for breaking state laws and regulations, increased spending on welfare programs, and instituted a farm stabilization program under the supervision of the State Board of Agriculture.

Walton's troubles first began when he began to flip-flop between those progressives who supported his programs and those conservatives who did not. Walton attempted to gain support by making appointments of the faction leaders to the higher level government and educational positions, an effort that had only minor success.

Due to the Tulsa Race Riot of 1921, the Ku Klux Klan had grown to dangerous levels of power, a pattern which continued during Walton's administration. In order to crack down on the racist group, Walton declared martial law in Okmulgee County and Tulsa County with the suspension of the writ of habeas corpus in Tulsa County. However, the Oklahoma Constitution strictly forbids any member of the government of Oklahoma from suspending this writ.

In response to the Legislature's outrage over Governor Walton's blatant disregard of the Oklahoma Constitution, a Grand Jury was established in Oklahoma City with the charge of investigating the Governor's





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office. Following the grand jury announcement, on September 15, 1923, Walton declared "absolute martial law" for the entire State of Oklahoma. Impeachment demands filled the Oklahoma State Capitol and the leaders of the Oklahoma House and Senate called a special session on October 2.

Hoping to prevent the impeachment charges from being carried out, Walton called the Legislature into a special session of his own on October 11 with the topic being the Ku Klux Klan. The Legislature refused and recessed until October 17 when impeachment charges could be organized. Under the supervision of the Oklahoma Speaker of the House William Dalton McBee, the Oklahoma House laid twenty-two charges against Walton. Soon after, on October 23, Walton was suspended as Governor, and Lieutenant Governor Martin E. Trapp became acting Governor.

Of the twenty-two charges, eleven were sustained, including "illegal collection of campaign funds, padding the public payroll, suspension of habeas corpus, excessive use of the pardon power, and general incompetence." On November 19, 1923, Walton was convicted and removed from Office by a vote of forty-one to zero, and Lieutenant Governor Trapp became the sixth Governor of Oklahoma on the same day.

The impeachment is said to have frightened the state "into a system of preferential voting as an escape from minority nominations." Walton had received only "an extremely small per cent of the total votes cast in the Democratic primary, yet was still selected as the Democratic candidate. This perceived injustice induced the Oklahoma Legislature to adopt a different electoral system. Eventually, they created the Oklahoma primary electoral system.

Following his removal from office, he entered the primary for a seat in the United States Senate, winning the Democratic nomination. He may have won the nomination so soon after his removal from office because he was the only Democratic candidate to criticize the Klan publicly. He lost the election to William B. Pine, a Republican.

He ran for governor again in 1934 and 1938, losing both times in the Democratic primary.

Walton was elected to the Oklahoma Corporation Commission in 1932 and served until 1939. After his service as Commissioner, Walton retired from political office. He spent his remaining years practicing law in Oklahoma City, where he died at the age of 68 on November 25, 1949. He is buried in Rose Hill Cemetery in Oklahoma City.

Calendar of Events

- Sept. 10 - 12: County Officers and Deputies Association Conference**
- Embassy Suites, Norman
- Sept. 16 - 19: Unit III Mass Appraisal**
- Hilton Garden Inn, Norman
- Sept. 18: Business Personal Property Schedule Meeting - 10:00 a.m.**
- Ad Valorem Division, 3700 N. Classen, Oklahoma City
- Oct. 1 - 3: Data Collection of Residential Properties**
- Stillwater - OSU/CLGT
- Oct. 15 - 17: Assessors Association Fall Conference**
- Wyndham Garden Hotel, S. Meridian, Oklahoma City
- Oct. 28 - 31: Unit IV, Income Approach**
- Roman Nose Resort
- Nov. 18 - 20: Unit V, Personal Property Appraisal**
- Hilton Garden Inn, Norman

