



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:

It's hard to believe the 71st Annual Tax Commission Educational Conference for Assessing Officers is over, and in the history book. We really enjoy seeing everyone at the Conference each year, and it's always gratifying to see such large attendance numbers.

Between bingo and the ballgame, IAAO Oklahoma Chapter 30th Anniversary Banquet, and other exciting activities out on the town during the week, our group managed to squeeze in plenty of good social activities in addition to attending the conference sessions.

The Conference is a great time for each of you to network with your peers, share common concerns, ask questions, and gain knowledge. It helps us come to recognize that we are in this ad valorem world together, and that other people can relate to our challenges, problems, struggles and triumphs as we go about our difficult work.

As with every Conference, some things went really well, and a few others did not. Each year after the Conference, we spend a great deal of time reviewing Conference evaluation sheets to learn what worked and what did not. Additionally, we always appreciate the recommendations we receive for future Conference topics. Much of what you see on the agenda each year is a direct result of those comments and suggestions.

A conference of this magnitude would not be possible without a host of dedicated and generous people working hard to make it happen. In addition to all of my coworkers at the Ad Valorem Division, I want to personally express my sincere gratitude and appreciation to all of our partners involved.

I am grateful to the two State Board of Equalization members who were able to come to the Conference. Governor Mary Fallin spoke on Thursday, and Gary Jones, State Auditor and Inspector, participated in our opening session. Both did a great job. It was also good to have Ron Worth, IAAO Executive Director, with us and to get his perspective on the importance of education and professionalism in the assessment world. Thanks to Marshall Mungle, representing OATR, for attending the opening session and making a few comments to the group as well.

I appreciate each of the Assessors' Association officers and all they do to help us. Mandy Snyder, Cathy Haynes, Randy Wintz and Pam Irwin have been working hard all year for your Association, and we enjoy coordinating with them as they handle a long list of tasks on your behalf.

Our conference instructors always provide outstanding information in an interesting and professional way, and this year was no exception. Thanks to our OSU colleagues, Gary Snyder and Doug Warr for their classes on data collection and land valuation, and CCAP's Scott Warren, Carol Bomhoff, Michael Challis, and Johnny Caldwell for AA classes.



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Other instructors deserving a special thanks include Suzanne Spears and Ann Embree with the OSU County Training Program, Cory Wyatt of the Oklahoma Department of Veteran’s Affairs, Carol Dillingham, Assistant District Attorney for Cleveland Garvin and McClain Counties, Todd Holliday, Landmark CAMA, and Vicky McCartney and Sonny Newton of the OTC Motor Vehicle Division for their help with the manufactured homes session Thursday afternoon.

The deeds research session was a good one, and I want to thank our panelists, Tulsa County deputy Jamie Jones, Glenda Mittasch of Powers Abstract Company, and Nikki Leach, Noble County District Judge.

Also, a special thank you goes out to our colleagues at Oklahoma and Tulsa Counties for their excellent web site demos at the Friday morning closing session. We appreciated their efforts, and enjoyed seeing and hearing about their web sites.

Finally, congratulations to the 79 assessors and deputies who completed either their initial or advanced accreditation requirements. That’s a great achievement. Under the statute, CLGT conducts the education and preparation of the courses, and we get the honor of presenting certificates to our newly accredited assessment professionals at the Educational Conference.

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - “Enthusiasm is contagious. Start an epidemic!”



The education conference in Tulsa was informative and enjoyable. Its format provided a learning environment to share ideas and best practices, and to get acquainted with new people. This year was different for me since I was a presenter, but I learned a good deal from those who shared their experience during the mapping sessions. What I hope you took away from our sessions is that, even though it may not seem glamorous, you have a very important job. I hope you enjoyed the sessions as much as I did.

I like mapping and experimenting with different software and with the outcome of the maps. I am always looking for a better (and cheaper) way of doing things, and I shared one of my discoveries in a presentation in Tulsa.

There is an open source software, in particular Google Earth Pro. It became free this year and has some enhancements that the other free version does not have. Primarily, it can except SHP files and can print higher resolution pictures. That being said, reading over the Google usage documentation, it is my opinion that selling images from Google Earth is a “NO NO.”

However, it is still very useful. I have been contemplating the idea for a few years how to use it for mapping AG usage, mobile homes, and boat docks, which the software does very well. You have the ability in the Pro and free versions to make polygons to trace your AG usage, as well as to pinpoint mobile homes and boat docks. I was then able to import it into my mapping program and compile the information, so it can accurately be imported into the CAMA system.

For the counties that subscribe to MIMS, if you are interested, contact of Kyla Bendt who has a process to use Google Earth with MIMS. For the counties that are using other software, contact me, and we will determine what we can do for you.

See you soon.





“Let’s Get Personal” Property

by **Patty Heath**

This year’s annual educational conference in Tulsa was a success. There was positive feedback from all the Personal Property Tracks this year. Everyone seemed to enjoy it and get a bit of education from the “ABCs of Personal Property.”

The scheduling for the 5-year exempt manufacturing inspections for August, September and October are nearly all confirmed. I will contact each county to advise them when I will be in their county and offer an invitation to accompany me on the inspections. The county is not obligated to go, but it may serve as a good “P.R.” visit to the site.

The XM2-XM5s were distributed at the annual conference, and you should start to balance to the assessed values on the printouts. If there is any variance, please contact me to resolve. There will be another printout sent in November with the XMI’s included.

The Personal Property Schedule Public Hearing is scheduled for 10:00 a.m. on September 24, 2015 in our office, 3700 N. Classen, Oklahoma City. All are welcome to attend. Most of the research is completed for valuation purposes.

ATAP Educational Course Calendar

COURSE	LOCATION	BEGINS	ENDS	COST
Data Collection of Residential Properties	Stillwater - CLGT Small Classroom #107	09/01/15	09/03/15	\$100.00
Unit III, Mass Appraisal	Norman - Hilton Garden Inn	09/29/15	10/02/15	\$100.00
Unit IV, Income Approach	Norman - Hilton Garden Inn	10/27/15	10/30/15	\$125.00
IAAO 962 Marshall & Swift Commercial Sq. Foot Method	Norman - Hilton Garden Inn	11/12/15	11/13/15	\$ 75.00
Unit V, Personal Property Appraisal	Norman - Hilton Garden Inn	11/17/15	11/19/15	\$125.00
Unit VI, Cadastral Mapping	Norman - Hilton Garden Inn	12/01/15	12/04/15	\$125.00
Unit VII, Ag Land Valuation	Norman - Hilton Garden Inn	12/17/15	12/18/15	\$125.00
Unit I, Introduction to the Assessor’s Office	Tulsa - Hampton Inn Tulsa Central	01/05/16	01/08/16	\$125.00





IAAO Educational Opportunities



November 12 & 13

Forum 962 - Marshall & Swift Commercial – Square Foot Method Hilton Garden Inn - Norman

This forum explores the use of the Marshall Valuation Service in evaluating commercial properties using the cost approach. The method discussed is the calculator (square foot) method.

Contact: gary.snyder@okstate.edu or doug.warr@okstate.edu

December 7 - 11

Course 101 - Fundamentals of Real Property Appraisal Hilton Garden Inn - Norman

This course is designed to provide 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.

Sponsored by the Oklahoma Chapter of IAAO

Contact: dbrydon@tax.ok.gov

Volume XXIV, Issue VIII • August 2015

Henry L. Bellmon

Eighteenth Statehood Governor

January 13, 1963 - January 9, 1967

George Nigh was the 17th Statehood Governor of Oklahoma serving briefly from January 6 - 13, 1963. He was elevated to the position from the office of Lieutenant Governor following the resignation of Governor J. Howard Edmondson. He served the interval prior to Henry Bellmon taking the governor's oath of office. Nigh later served as the 22nd Governor of Oklahoma from 1979 to 1987.

Henry Louis Bellmon (September 3, 1921 – September 29, 2009) was born on a farm near Tonkawa, Oklahoma. The oldest of 4 boys, the family had lived in a dugout near the Beaver River, and gathered buffalo bones to haul to Liberal, Kansas to make “ a little bit of money.” He played football and graduated from high school in Billings, Oklahoma, then graduated from Oklahoma A & M (now Oklahoma State University) in 1942 with a Bachelor's Degree in agriculture. His father, George, worked as a teamster and farmed, while his mother, Edith, was a school teacher until WWII when she died from leukemia while Henry was overseas.

Bellmon was a lieutenant in the United States Marine Corps from 1942 to 1946. He was a tank platoon leader in the Pacific Theater of World War II. He took part in four amphibious landings on Pacific islands, including Iwo Jima. For his service, he was awarded the Legion of Merit and a Silver Star. After the war he returned to farming and took up politics.



Gov. George Nigh, left, escorts a winking Henry Bellmon to the platform for Bellmon's swearing in ceremony on Jan. 14, 1963.



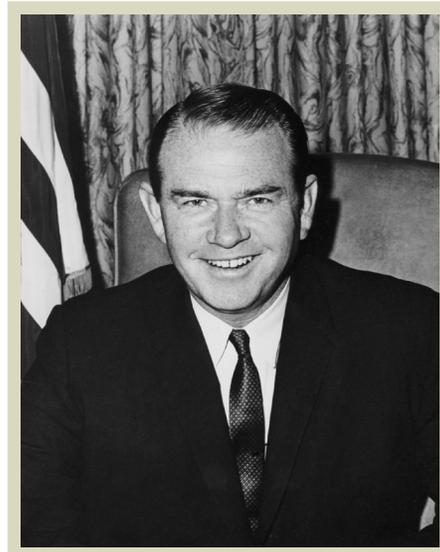


Continued from page 4 “The Governors of Oklahoma - Henry L. Bellmon”...

Bellmon married Shirley Osborn in 1947, and he credited her for his success in politics since she organized all his political campaigns.

Bellmon served a single term in the Oklahoma House of Representatives from 1946 to 1948. Elected in 1962 as Oklahoma's first Republican governor since statehood in 1907, he served his first term from 1963 to 1967. While governor, he served as the chairman of the Interstate Oil Compact Commission and as a member of the executive committee of the National Governor's Association. Under Oklahoma law at the time, a term limit was in place; he was not able to run for a second term.

In 1968, while he was serving as the national chairman for Richard Nixon's presidential election campaign, he decided to run for the U.S. Senate, and won by unseating U.S. Senator A.S. Mike Monroney. In the Democratic landslide of 1974, he managed to be reelected over Congressman Ed Edmondson by a very narrow margin. During his second term he was the ranking Republican on the Senate Budget Committee. He was a co-founder and co-chairman of the Committee for a Responsible Federal Budget. In 1976, Bellmon was inducted into the Oklahoma Hall of Fame,



During his service in the U.S. Senate, he sometimes took moderate positions that put him at odds with the largely conservative Oklahoma Republican Party. He supported Gerald Ford over Ronald Reagan in the 1976 presidential election, even though the state delegation was committed to Reagan. He did not run for a third term in 1980 saying 12 years in Washington and the U.S. Senate was enough for Shirley and him.

Bellmon was appointed the interim director of the Oklahoma Department of Human Services by Governor George Nigh, a Democrat, in 1982.

In 1986, Oklahoma Republican leaders asked Bellmon if he would consider running for governor again (by now the single term limit provision had been removed). Bellmon agreed to run, and in November, Oklahoma voters returned Bellmon to the Governor's Mansion for a second term, serving from 1987 to 1991. During this term, he chaired the Southern States Energy Board.

Bellmon used his veto power more times than any other governor up to that time. He pushed and won voter approval for a constitutional amendment to shorten legislative sessions. Not every Bellmon plan was accepted. His biggest opponents in the Legislature were the legislators in his own party.

During his second term, Bellmon worked with Democrats in the Oklahoma legislature to pass House Bill 1017, a landmark educational reform package. During the following gubernatorial election, the Republican candidate, Bill Price, promised to repeal HB 1017, but Price was defeated by David Walters, whom Bellmon had defeated four years earlier.

Bellmon returned to his agriculture business interests. He also taught at Oklahoma City University, Central State University, Oklahoma State University, and the University of Oklahoma. Shirley Bellmon died in 2000; Bellmon married a longtime friend, Eloise Bollenbach, in 2002.

Bellmon died September 29, 2009 in Enid, Oklahoma at the age of 88 after a long battle with Parkinson's disease. He is buried at the Union Cemetery in Billings, Oklahoma.

In 2009 Tulsa Southside Rotary Club and Sustainable Tulsa received permission from Bellmon's daughters (Pat Hoerth, Ann McFerron, and Gail Wynne) to name an awards program the “Henry Bellmon Sustainability Awards”. Its mission is “to raise awareness and reward those people, agencies, organizations, or companies that dedicate themselves to a balanced approach toward quality of life for all, responsible economic growth, and environmental stewardship.

The Henry Bellmon Research Center was dedicated in 2011 on the campus of Oklahoma State University to promote interdisciplinary research. OSU President Burns Hargis announced, “It exemplifies research, discovery and economic growth – all things Henry Bellmon was passionate about.”

Bellmon was inducted into the Oklahoma Career Tech Hall of Fame posthumously in 2011.

