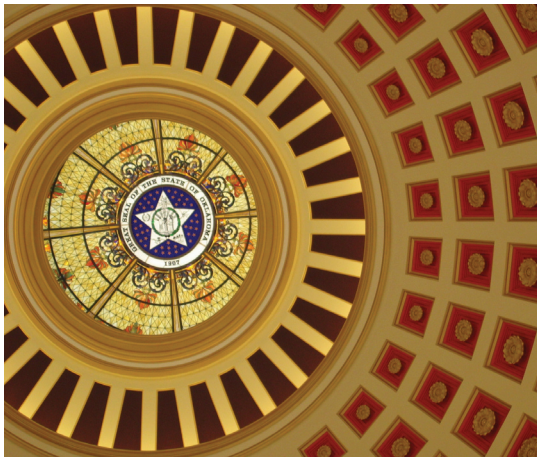


The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

Oklahoma Ad Valorem FORUM

Volume XVIII, Issue VIII ● August 2009

Director's Notes:

We were in Tulsa again for our Annual Conference 2009. This was the 65th anniversary of the educational conference, which has been held every year during the summer since before WWII. Historically, the conference has been held continuous all those years except for one year during the war years.

Despite budget shortfalls facing every aspect of state government, the conference was a success. As we predicted, the week had a somewhat different look. We recruited lots of volunteers who helped our short-handed staff distribute hand-outs, assist with roll calls, and "sticker" the CEU credit sheets. Things were perhaps a little unusual in appearance, but by all reports everything went well for 2009.

County attendance was again very strong. By Teresa Strawther's head count, we had 479, actually up from last year's 456 hard working students. We had nearly 82 "day trippers" who came up for one or two days to attend part of the conference. The conference had some great instructors, new technology demos, good introductory track, and two great social events sponsored by the County Assessors' Association.

Members of the State Board of Equalization were well represented. Attorney General Edmondson talked with the group on state financial issues facing the State Board of Equalization. State Auditor Steve Burrage was represented by Ricky Branch, a member of his staff. We also had Layne Wroblewski of Devon Energy who attended as President of the Oklahoma Association of Tax Representatives.

For the second year in a row, Tulsa County Assessor Ken Yazel arranged for an appearance by the Marine Junior ROTC Color Guard. The high school age men and women in the Color Guard added a lot to the ceremony. (The two young ladies in the Color Guard are daughters of Ken Yazel.)

Assessor initial and advanced accreditation is a significant accomplishment. The latest "graduating class" of initial and advanced accreditation students were honored in a brief ceremony. As those of you know who've completed the classes and the tests, accreditation involves work and dedication especially as the ad valorem system changes, grows, and often becomes more complicated.

Thanks also to the state agencies that helped us with the conference. Greg Hodges and Nancy Grantham from State Auditor and Inspector's office, Center for Local Government Technology including the computer assistance group, the officers of the County Assessors' Association and Jim Kelley for his presentation on legislation, Vicky McCartney with Oklahoma Tax Commission Motor Vehicle, Dr. Mike Sharp with the Conservation Commission, Scott March with the Center for Spatial Analysis, and Darryl Williams with USGS. Thanks to Gary Snyder and Doug Warr once again for their excellent classes. I attended their sessions on income statements and trouble-shooting appraisals.

Continued on page 2...

Volume XVIII, Issue VIII • August 2009

Continued from page 1 "Director's Letter"...

The conference also featured an in-depth review of wind power facilities by the NextEra Energy personnel. Judy Cummings and Susan Odom from BNSF did an excellent job in their discussion of railroad right-of-way issues affecting county assessor land records.

The success of the conference was primarily to the credit of the County Assessors' Association officers and those county assessors and deputies who worked so hard throughout the week. It is challenging for everyone to juggle back-to-school plans, family vacations, and travel to Tulsa during a busy time of year. We appreciate the effort, and I know all of county government does, too.

Now that the conference is over, the Ad Valorem Division anticipates a busy fall with public service distributions, CODA and County Assessors' Association meetings. We'll also be completing software updates, compliance visits, last of the equalization study work and training as well as preparing for the County Assessors' Association Annual Convention. On behalf of the Ad Valorem Division, thank you for the hard work during the conference.

Sincerely,

Jeff Spelman, CAE

P.S. "If a friend is in trouble, don't ask if there is anything that you can do. Figure out what would help him or her and do it." Quote from Stanley T. Cimarron and Anwar Caddo, famous Ad Valorem Philosophers who borrowed the quote from Edgar Watson Howe.

P.S.S. We have not received any information on the "incident" at the bowling alley when Judy Wilson (King Ralph's wife) was electronically credited with a strike instead of a spare. Must have been a software glitch. Efforts to convince the OSBI to look into this have not occurred.

It was another fun conference at Tulsa this year. We would like to take this time to thank our guest presenters and instructors in the mapping track.

Some of our presenters were Dr. Mike Sharp of the Oklahoma Conservation Commission as chairman of the Oklahoma State Geographic Information Council, Scott March of the Center for Spatial Analysis of the University of Oklahoma, and Darryl Williams, the United States Geological Service's Geospatial Liaison for Oklahoma. They give fine presentations on what is going on in the world of mapping at the state and federal levels and how their mapping efforts tie in with what you are doing.

Dr. Paul Bendt and his daughter Kyla Bendt taught MIMS for us. It was nice to have both Bendts teaching again this year.

We also thank the Oklahoma Conservation Commission for the use of their digital projector. They have allowed us borrow their projector each year for the last nine years. Even as the price of technology decreases, we still have to "borrow" from other agencies (such as the Oklahoma Conservation Commission, OSU-CLGT, and occasionally Oklahoma County) to keep taxpayer expenses down.

If you have ideas for next year, let me know. We included mapping basics last year on request, and it seemed to be a big hit again this year!

Remember: With what we have been able to do separately, imagine what we can do when we work together. Unfortunately, most folks would rather work with your data for next to nothing over actually working with you.

Volume XVIII, Issue VIII • August 2009

Housing Statistics for Oklahoma

Are you interested in keeping up with the housing market in your area as well as statewide? The Oklahoma Association of Realtors has provided the following information on its website.

2nd Quarter 2009

The average cost of a home in Oklahoma has decreased by 3.4 percent compared to second quarter 2008. In the second quarter 2009 the average cost of a home sold was $145,413 compared to $150,559 in 2008. Statewide, 12,130 homes were sold in second quarter 2009. This is 11 percent less than the number of homes sold in second quarter 2008 in which 13,626 homes were sold. The average days on market was 115, and the average median price was $106,901.

The Oklahoma Association of REALTORS® reports residential sales activity from multiple listing services across Oklahoma using information provided from local boards and associations.

Visit the Good Thing You're in Oklahoma Web site for more on Oklahoma statistics and information about OAR's "Good Thing You're in Oklahoma" campaign.

Go to http://www.oklahomarealtors.com/LocalReports for local MLS statistics reports.

A national statistics map is also available through the OAR website.

Local Board	2nd Quarter Total 2009			
	Homes Sold	Average Price	Average DOM	Average Median Price
Ada	107	$ 105,728	138	$ 80,633
Altus	71	$ 95,161	134	$ 84,317
Bartlesville	186	$ 135,627	55	$ 113,733
Cushing	42	$ 67,997	145	$ 52,250
Duncan	90	$ 115,126	133	$ 102,250
Edmond	858	$ 227,316	89	$ 189,100
Enid	200	$ 117,335	120	$ 97,000
Lawton	411	$ 130,378	94	$ 115,333
Mid-Del Moore*	416	$ 133,304	78	$ 123,083
Muskogee	168	$ 85,318	107	$ 74,483
Norman**	547	$ 158,619	100	$ 141,950
North Central	85	$ 115,650	145	$ 91,667
NE Oklahoma	245	$ 141,955	140	$ 106,983
OKC Metro***	4,355	$ 151,252	89	$ 130,550
Shawnee	183	$ 99,727	116	$ 92,450
SE Oklahoma	161	$ 113,235	131	$ 94,333
Southern Oklahoma	126	$ 112,260	164	$ 96,967
Stillwater	205	$ 136,481	85	$ 130,333
Texoma	80	$ 114,264	160	$ 103,250
Greater Tulsa	3,476	$ 152,304	104	$ 133,133
Western Oklahoma	90	$ 118,781	94	$ 110,417
Woodward	28	$ 107,055	107	$ 87,600
TOTAL	12,130	$ 145,413	115	$ 106,901

Volume XVIII, Issue VIII • August 2009

Repealed Household Personal Property Counties

As of August 11, 2009

This is a list of counties which have voted to abolish from taxation the household goods of the heads of families and livestock employed in support of the family. This is pursuant to the provisions of Subsection (b) of the Section 6 of Article X.

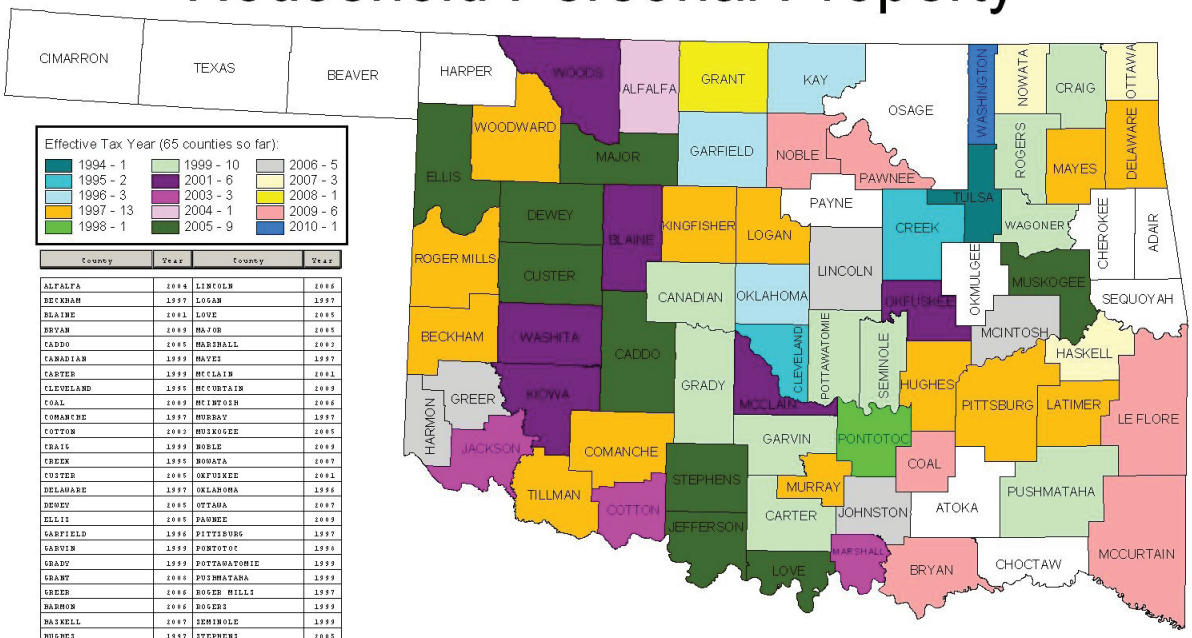
County	Effective Tax Year	County	Effective Tax Year
Alfalfa	2004	Lincoln	2006
Beckham	1997	Logan	1997
Blaine	2001	Love	2005
Bryan	2009	McClain	2001
Caddo	2005	McCurtain	2009
Canadian	1999	McIntosh	2006
Carter	1999	Major	2005
Cleveland	1995	Marshall	2003
Coal	2009	Mayes	1997
Comanche	1997	Murray	1997
Cotton	2003	Muskogee	2005
Craig	1999	Noble	2009
Creek	1995	Nowata	2007
Custer	2005	Okfuskee	2001
Delaware	1997	Oklahoma	1996
Dewey	2005	Ottawa	2007
Ellis	2005	Pawnee	2009
Garfield	1996	Pittsburg	1997
Garvin	1999	Pontotoc	1998
Grady	1999	Pottawatomie	1999
Grant	2008	Pushmataha	1999
Greer	2006	Roger Mills	1997
Harmon	2006	Rogers	1999
Haskell	2007	Seminole	1999
Hughes	1997	Staphens	2005
Jackson	2003	Tillman	1997
Jefferson	2005	Tulsa	1994
Johnston	2006	Wagoner	1999
Kay	1996	Washington	2010
Kingfisher	1997	Washita	2001
Kiowa	2001	Woods	2001
Latimer	1997	Woodward	1997
Leflore	2009		
Total Number of Counties: Sixty-Five (65)			

Continued on page 5...

Volume XVIII, Issue VIII • August 2009

Continued from page 4 "Repealed Household Personal Property"..

Counties that have Repealed Household Personal Property



Effective Tax Year (65 counties so far):

- 1994 - 1
- 1995 - 2
- 1996 - 3
- 1997 - 13
- 1998 - 1
- 1999 - 10
- 2001 - 6
- 2003 - 3
- 2004 - 1
- 2005 - 9
- 2006 - 5
- 2007 - 3
- 2008 - 1
- 2009 - 6
- 2010 - 1

County	Year	County	Year
ALFALFA	2004	LINCOLN	2006
BECKHAM	1997	LOGAN	1997
BLAINE	2001	LOVE	2005
BRYAN	2009	MAJOR	2005
CADDO	2005	MARSHALL	2002
CANADIAN	1999	MAYES	1997
CARTER	1999	MCCLAIN	2001
CLEVELAND	1995	MCCURTAIN	2009
COAL	2009	MCINTOSH	2006
COMANCHE	1997	MURRAY	1997
COTTON	2002	MUSKOGEE	2005
CRAIG	1999	NOBLE	2009
CREEK	1995	NOWATA	2007
CUSTER	2005	OKFUSKEE	2001
DELAWARE	1997	OKLAHOMA	1996
DEWEY	2005	OTTAWA	2007
ELLIS	2005	PAWNEE	2009
GARFIELD	1996	PITTSBURG	1997
GARVIN	1999	PONTOTOC	1999
GRADY	1999	POTTAWATOMIE	1999
GRANT	2008	PUSHMATAHA	1999
GREER	2006	ROGER MILLS	1997
HARMON	2006	ROGERS	1999
HASKELL	2007	SEMINOLE	1999
HUGHES	1997	STEPHENS	2005
JACKSON	2002	TILLMAN	1997
JEFFERSON	2005	TULSA	1994
JOHNSTON	2006	WAGONER	1999
KAY	1996	WASHINGTON	2010
KINGFISHER	1997	WASHITA	2001
KIOWA	2001	WOODS	2001
LATIMER	1997	WOODWARD	1997
LEFLORE	2009		

Map created by the Ad Valorem Division of OTC, August 12, 2009
Jeff Spelman, CAE, Director - Phone (405) 319-8200

The mission of IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.

IAAO Chapter Meeting

The Oklahoma Chapter of the International Association of Assessing Officers held a meeting on August 5 in conjunction with the Oklahoma Tax Commission's Annual Educational Conference in Tulsa.

The Chapter was fortunate to have as guest speaker IAAO President-Elect Bill Carroll who was the Williamson County Chief Appraiser (Tyler, Texas). Bill has many years of dedicated service to IAAO as chairmen of committees, executive board member, vice-president, and president-elect.

Bill brought a great deal of information about the present and future plans for IAAO. It continues to thrive with the economic changes by viewing this as a time to create new ways of doing business. Many courses are being reviewed and updated which is a time-consuming and costly endeavor, albeit a necessary one. This is being done to insure IAAO is meeting the needs of its membership.

Bill thanked the numerous Oklahoma IAAO members who actively participate on IAAO committees. He encouraged others to look into serving IAAO so that new ideas and concepts are coming forth from the membership to meet appraisal and assessment administration needs.

The local chapter is making plans for more IAAO instructional courses to be brought to Oklahoma.

Volume XVIII, Issue VIII • August 2009

Mark Your Calendar

Two meetings of interest to assessors are forthcoming, both to be held at the Biltmore Hotel in Oklahoma City.

- The County Officers and Deputies Association – Fall Conference: September 16 - 18
- The County Assessors Association of Oklahoma Annual Conference: October 28 - 30

The respective association presidents will be distributing details about the conference.

County Computer Coordination Committee

The 4C held a meeting on August 4, 2009, at the educational conference in Tulsa. A report was presented from the Value Transfer Subcommittee" which was formed to find a solution for a problem discovered when counties were having difficulty getting information together for legislative requests. It was discovered that codes were being applied incorrectly which consequently delivered inaccurate data.

Chaired by Debbie Collins, the Value Transfer Subcommittee met 3 times. A process was developed which deals with future year and establishes coding that all should strictly use in the same manner. This process will not be difficult once users have received the training on both CAMA and AA sides.

Training hand-outs were distributed that were used in classes during the educational conference. The class repeated Wednesday and Thursday. All counties involved were to send someone to hear the indepth version of this. Presentation of specific scenarios clarified how codes are to be used. Training was held in the CAMA class as well.

Some improvements have been made on Microfocus Cobal 5.1 which should be available in October. One modification is the ability to change the style on a residence. Counties will be contacted to inquire the number of work stations for licensing. Seventy-three licenses are needed. Some laptops will need this, too. An update is being taught at the conference that will be available to all in a week or two.

The last Novell server in the counties is gone. It is recommended that new ones be purchased because they run much faster. A meeting about remote assistance back-up was held at the conference.

Some issues arose from Ellis County which brought discussion about coding, being sure a mobile home comes over as a mobile home when lived in, and that it is not a portable office. Coding issues surround things like pigs. Some put pigs in as livestock even if a person owns them instead of a business, while others list them as inventory. If entry is made on the wrong line, the system will change the type from business to individual, or vice versa.

The next meeting is scheduled in conjunction with the fall CODA meeting, September 16 at 10:00 a.m. at the Biltmore Hotel in Oklahoma City.

Lost & Found...

Are you missing a bracelet? A nice bracelet was found in the Appraisal Track at the educational conference in Tulsa. If you lost a bracelet and think this might be yours, call Cathy Gibson at 405-319-8206. If you can describe it, we'll see that you get it back.

Volume XVIII, Issue VIII • August 2009

Focus on Washington County

Washington County was organized at statehood from part of the old Cherokee Nation and named after the first U.S. President. Washington County is the second-smallest of Oklahoma's 77 counties, but one of the wealthiest per capita primarily because of the petroleum business.

In 1913 a courthouse was built costing $94,750.

White people were not allowed to live in the Cherokee Nation unless they had a trading license, were married or adopted into the tribe, purchased citizenship, or purchased a monthly 50-cent permit from the Indian Nation agent. Most of the founding fathers of Bartlesville and other area towns were white men married to Indian wives.

The county seat selected by delegates to the Constitutional Convention was Bartlesville, a town established in 1879 and named for Jacob Bartles who was married to the daughter of the Delaware Chief Charles Journeycake. Bartles built a trading post on Turkey Creek, present day Bartlesville. He later procured a corn grist mill and converted it into flour production. He added a saw mill, furniture shop, hotel and 2 large farms to his holdings, all in Bartles Town or Northside.

In 1972 Washington County purchased the present county courthouse for $115,000 from the federal government. This structure was built in 1933.

Former Bartles employees, George Keeler and William Johnstone, built a store and became Bartles competitors on the southside area of Bartlesville.

The first commercial oil well in Oklahoma, the Nellie Johnstone No. 1, was drilled by Johnstone, Keeler and Michael Cudahy across the river from Bartles' mill. The well blew in on March 25, 1897. Bartles became enraged when Keeler convinced the railroad to build the Bartlesville depot on the southside. Bartles decided to move and start a new town, so he paced his store on log rollers and moved it overland northeast along the railroad grade, continuing to do business throughout the slow move. He started the new town of Dewey about 4 miles from Bartlesville.

Bartlesville boomed in the early 1900s with development of huge oil fields. By 1907 the city was a forest of derricks. Frank Phillips arrived in 1903 and along with his brother Lee Eldas, ran a variety of banks and oil companies. The brothers founded Phillips Petroleum Company, a Fortune 500 company which dominated the town.

Phillips developed "natural gasoline" which became the mainstay of the nation's natural gas industry and led to Phillips controlling one-fourth of the nation's natural gasoline production. Phillips became a world leader in plastics after the discovery of polypropylene by his chemists.

Frank Lloyd Wright called this "the tree that escaped the crowded forest". Price Tower was the second skyscraper he designed but the only one built.

Phillips Petroleum world headquarters remained in Bartlesville until a 2002 merger with Conoco, which is now housed in Houston. Bartlesville remains the home to the company's Global Shared Services Division.

Hal Price founded H.C. Price Company which became one of the largest pipeline and pipeline coating contractors in the world. In 1956 Price hired Frank Lloyd Wright to build the historic Price Tower which served as the company's headquarters until the 1950s. This was the only skyscraper Frank Lloyd Wright ever built. He called it "the tree that escaped the crowded forest".

Continued on page 8...

Volume XVIII, Issue VIII • August 2009

Continued from page 6 "Focus on Washington County"..

Many other significant companies were involved in oil production and subsequent oil-based products which were part of the economic make-up of the county. Some of the research led to pipeline welding techniques, electrical submergible motor and pump, development of underground reservoirs to store natural gas, thermal cracking high-efficiency furnace design, as well as oil and gas metering methods. Oil and gas conservation laws were formulated which increased recovery of oil from 23 percent in 1923 to more than 50 percent in the 1970.

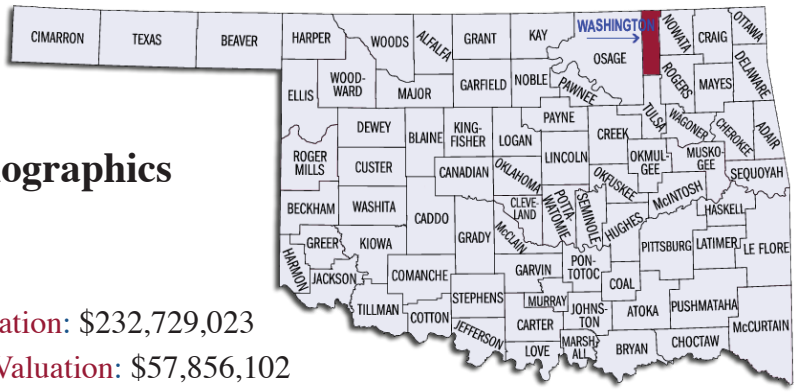
In 1913 a new courthouse was built costing $94,750, and consisted of a unique mixture of architectural elements. In 1972, Washington County purchased the present county courthouse for $115,000 from the federal government, which had used it as a federal post office and court building. Built in 1933, the brick and granite structure was divided into 2 distinct zones, a lower level of smooth faced stone, the upper level of brick.

The following sites in Washington County are listed on the National Register of Historic Places:

- Bartlesville Downtown Historic District, Bartlesville
- Bartlesville Civic Center, Bartlesville
- Dewey Hotel, Dewey
- LaQuinta, Bartlesville
- Nellie Johnstone No. 1, Bartlesville
- Old Washington County Courthouse, Bartlesville
- Frank Phillips House, Bartlesville
- Price Tower, Bartlesville

Other places of interest:

- Woolaroc Ranch founded in 1925 by Frank Phillips is a world renowned museum featuring archeological specimens and artifacts, art, a wildlife preserve, picnic area, nature trails, and Frank Phillips historic lodge.
- Tom Mix Museum located in Dewey which is a tribute to silent movie star known as "the King of the Cowboys.



Washington County Demographics

Population: 49,027

Area: 423 square miles

2008 Real Property Assessed Valuation: $232,729,023

2008 Personal Property Assessed Valuation: $57,856,102

2009 Assessors' Group Photo

This is the tenth year that the assessors have had a group photo taken at the educational conference.

If you care to purchase a photo, please contact Gary Patton Photography at 918-445-1444.