

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

## Director's Notes:

Merry Christmas, Happy New Year, and Best Wishes from the Ad Valorem Division.

Now, I'd call that an ice storm. We've had lots of battles with the ice and snow here the last week or so in central Oklahoma. The trees in front of our building were decimated by falling branches and it's the same way across much of the state. We were out of power for a couple of days, pretty cold in the office for the next day or so, but things are back to normal. The Ad Valorem Division doesn't have much to complain about after what some people have gone through over the past week or so. It certainly puts things in perspective when we take things for granted like laptops, office computers, and phones and forget about heat, water, light and garage door openers.

That doesn't distract from 2007. It's been a good year starting with the New Assessors' Orientation in February. It's been quite a year—some excellent memories, lots of accomplishments in the ad valorem world, but also some very difficult challenges for those new county assessors and deputies.

December has been a busy month. The State Board of Equalization had a good meeting right on schedule with county compliance on the agenda. We're making good progress in resolving some of the compliance issues. I appreciate the efforts of the counties involved and it's our hope that we can get at least two of those resolved by the June State Board of Equalization meeting.

We've sent out for publication our Personal Property Guide for 2008 and our Personal Property Schedule. It will be a full document this year again as it was in 2007 rather than just updated pages. We felt this will make the manual easier to use and keep current.

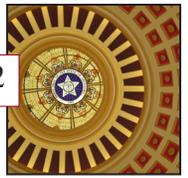
I've talked regularly with Todd Mathes, the new County Assessors Association President. He's a quick learner and we'll be keeping him updated in the upcoming year.

We appreciate the hard work of all county assessors and deputies working to improve the Oklahoma ad valorem system. We've accomplished some good things this year, but we can always do better and achieve more. That's the challenge for the coming year. Merry Christmas and Happy New Year.

Sincerely,

Jeff Spelman, CAE  
Ad Valorem Division

*P.S. "There is nothing final about a mistake unless you give up trying to correct it." Stanley T. Cimarron, Ad Valorem Philosopher. Quote borrowed from Phyllis Botomse.*



As we look forward to the new calendar year, we are looking at some changes to the mapping support we currently offer. We will try to spend more time in regional training instead of on-site visits. We will still make special trips from time to time, but these will be few and far between. In order to make every travel dollar count, we will try to do more 1/2 day visits of adjoining counties when possible.

If you need our assistance, please do not hesitate to call. Just keep in mind that it may take longer to get to you.

*Remember: Again, usually, the only thing holding us back is ourselves.*

## Focus On Lincoln County

The Lincoln County was surveyed into townships and sections during the years 1870-75. The area comprising the major part of Lincoln County was opened to settlement on September 22, 1891. Settlers lined the borders of what was then called "County A", and at a signal given by the military, rushed to stake claims to their homestead. The first settlement in Lincoln County was established in 1870, located five miles south of Stroud, Oklahoma. It consisted of the Sac and Fox Agency and a mission school established for the Indians under the supervision of the Quakers. Historical records state that the oldest white settlement was the Wellston Trading Post, established in 1880.



*Lincoln County Courthouse, located in Chandler, Oklahoma*

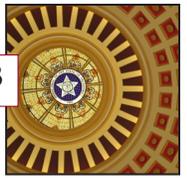
The first townsite in County A was Chandler which was opened to settlers by a run on September 28, 1891. It was named for George Chandler who served as a member of Congress and was appointed Commissioner of General Land Office in Washington, D.C.

Citizens went to the polls in 1892 to choose a county name from the selections of "Springer, Lincoln, and Sauk & Fox".

The first courthouse was a two-story frame structure on the present courthouse square but was demolished by the 1897 tornado and another building was constructed in its place. That building was torn down to make way for a stone structure with a domed clock tower in 1907. It was destroyed by fire December 23, 1967, and the present courthouse was built.

*Continued on page 3...*





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Prior to the 1891 opening of these lands, the area had been over-run by cattlemen. Cattle trails were established for marketing purposes. With the growth of the cattle industry came the development of railroads. The Oklahoma City - Sapulpa branch of the Frisco was the first railroad constructed across Lincoln County. This one hundred and three miles of railroad was completed in December, 1898. Other railroads built across parts of the county during the years 1902, 1903 and 1904 were the Santa Fe, Rock Island, Missouri-Kansas-Texas and Fort Smith-Western.

A number of roads were cut across Lincoln County prior to statehood. The first road, the "Ozark Trail," crossed the county at approximately the same course as the old "U.S. Highway 66, the Mother Road." The highway brought an influx of commercial businesses until turnpikes affected the economy. Agriculture and livestock have kept the community alive.

Agriculture has been a major industry in the development of Lincoln County. Cotton was the early money crop for farmers, supplemented by the raising and selling of livestock. Corn, wheat, and peanuts had their role of importance on Lincoln County farms.

From the county's beginning, the production of cotton and related activities were the most important income sources for its citizens. Cotton production declined in the early 1920s, but about that time oil was discovered in the area causing the population of Chandler and of the county to grow rapidly with the development of the oil industry.

Lincoln County has contributed much to the development of the history of Oklahoma. The fourth governor of the state was from Lincoln County. James B.A. Robertson served as governor from 1919 to 1923. Also, a native of Kendrick, Roy J. Turner, was elected governor and served his state from 1949 to 1951.

Athletes Jim Thorpe, Carl Hubbell, Paul and Lloyd Waner all honored Lincoln County history.

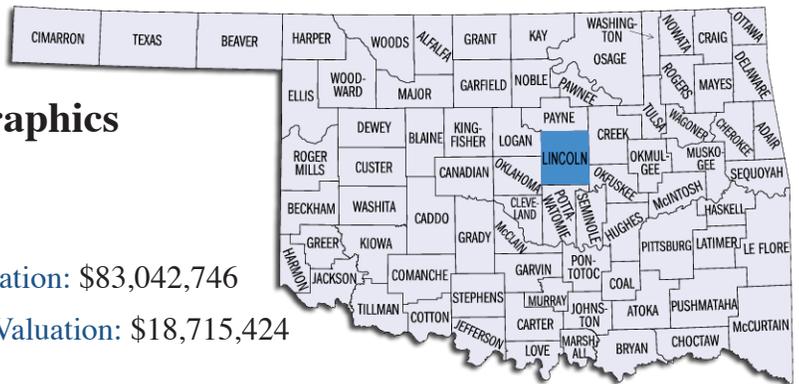
## Lincoln County Demographics

Population: 32,311

Area: 964 square miles

2006 Real Property Assessed Valuation: \$83,042,746

2006 Personal Property Assessed Valuation: \$18,715,424



## Important Notice!

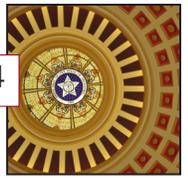
It is very important that your staff be advised of the proper mailing address for the Ad Valorem Division. We received a new post office box when our division moved to the new office at 3700 N. Classen.

Address your correspondence to the Ad Valorem Division as follows:

**Oklahoma Tax Commission  
Ad Valorem Division  
P. O. Box 269060  
Oklahoma City, OK 73126-9060**

The forwarding order with the U.S. Postal Service will expire soon. At that time, any misaddressed mail will be returned to the sender automatically. Please take a moment to ensure all your records have been changed and your staff advised, so no delays will be experienced.





## Property Tax In China Proposes To Curb Speculative Investments

China will levy a property tax sooner or later, and the government may begin collecting as early as next year according to the Chairman of the China Real Estate Association.

Chairman Song Chunhua said government measures should encourage people to buy houses for their own use and not for speculating, and ensure affordable housing. A property tax could curb speculative investment activities by reducing the number of idle properties and big houses.

“If people want to live in big houses, they will need to pay taxes to make compensation,” said Song. “It demonstrates social justice.”

Establishing a property tax is imperative, said Gu Yunchang, deputy director of the China Real Estate and Building Research Institution.

In October, prices for new residential apartments in China rose by 10.6 percent from a year earlier.

Curbing skyrocketing housing prices, to prevent a potential property market bubble from bursting, was one of the highlights on the agenda of the Central Economic Work Conference held last week.

China has picked 10 provinces and cities, including Beijing and Shenzhen, to institute property taxes on a trial basis in 2008.

## Ad Valorem Staff Tenure Acknowledged

The Ad Valorem Division has many employees who have served the division in their respective capacities for quite some time. Milestones for three staff members were recently observed.

Twenty-five years of service has been completed by Cyndi Heath, who is Director Jeff Spelman’s secretary.

The Equalization/CAMA Section has met its statutory responsibilities for the past 15 years with the assistance of Earl Pierce.

Serving as secretary to Deputy Director Kenny Chuculate, Jeanette Bittner has been with the division for 10 years.

Congratulations and appreciation is extended to all three for their dedicated service to the State of Oklahoma. Each received recognition certificates from Governor Henry and State of Oklahoma service lapel pins.

## 2008 District Meeting Dates

The Assessors’ Association district chairs have confirmed the dates for the 2008 County Assessors’ District Meetings. Mark your calendars.

- April 25** ... Southeast District  
McCurtain County, (Stan Lyles, Chair)
- May 2** ..... Southwest District  
Caddo County, (Sandy Crumm, Chair)
- May 9** ..... Northwest District  
Grant County, (Phillip McCoy, Chair)
- May 16** ..... Northeast District  
Payne County, (Jacquie Rose, Chair)

