

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:

Kenny Chuculate Announces January Retirement

The last thirty years has flown by and this may be the last time I have the privilege to address many of you. It has been an interesting time – a time where I was able to share what little I know with many of you while learning so much from every one of you. Over the years I have had a myriad of experiences, too many to mention, that have impacted the ad valorem system in a memorable and meaningful way. All of you have played a big part in those experiences and I thank you for that.

The AdValorem Division staff has been a big part of the journey. It takes a group of very special people to commit to their jobs on a daily basis even when things get difficult and, believe you me, we have all experienced difficult times over the years. I have learned that we are all exposed to difficult problems and situations each day and somehow with plenty of “group therapy” we manage to get things worked out.

Through the years I have been exposed to many different situations and challenges while here at the AdValorem Division. Many challenges, and likewise opportunities, were set before me, but all were underpinned by the support of all of you. Advice was freely given, a helping hand extended and yes at times ... constructive criticism and recommendations offered, and I thank all of you for that.

I am extremely grateful for the roles that everyone has played throughout this journey. These have been happy years that I will always remember with the great people along the way. May I extend my warmest thanks to everyone for the positive influence that you have played in my professional life for the past thirty years. I want to especially thank Jeff Spelman for his unwavering support throughout the journey.

Now that I begin a new chapter in my book of life I will always remember the wonderful people I have come to know. Finally, I have learned that happiness is a consequence of personal effort, and you must insist on it every day or you will implode. Thank you one and all for the memories and I look forward to the day when I can see many of you again.

Kenny Chuculate



“A Mapping Minute” With Troy Frazier

A recently hired field analyst and I got into a discussion of the location of the “Mason-Dixon” line. In the day of political correctness, you have to be delicate when discussing things like this. For instance, Meridian Technology Center in Stillwater was originally named Indian Meridian Technology Center (previously “Votech”) for the “Indian” meridian running north and south just a few miles to the west of the school and established for the surveying of the entire state excluding the panhandle. (The panhandle’s meridian is the “Cimarron” meridian.)

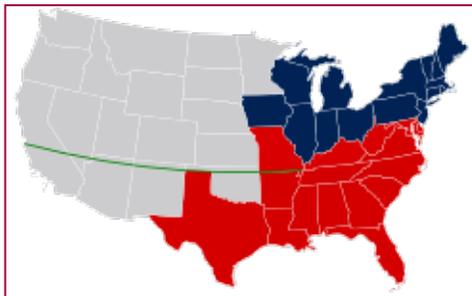
That aside, we were both wrong. For that matter, so are you...

Per Wikipedia: “The Mason–Dixon line (or Mason’s and Dixon’s line) was surveyed between 1763 and 1767 by Charles Mason and Jeremiah Dixon in the resolution of a border dispute between British colonies in Colonial America. It is still a demarcation line among four U.S. states, forming part of the borders of Pennsylvania, Maryland, Delaware, and West Virginia (originally part of Virginia).” http://en.wikipedia.org/wiki/Mason%E2%80%93Dixon_line

Here is a map from that same site:



“The Missouri Compromise of 1820” established the latitude of 36 degrees and 30 minutes North as the northern limit for slavery to be legal in the territories of the west.” This boundary ended up forcing Texas to give up what would later become the panhandle of Oklahoma to join the Union. http://en.wikipedia.org/wiki/Parallel_36%C2%B030%E2%80%B2_north



Remember: Be careful of what you think you know because you may be wrong!





“Let’s Get Personal” Property

by Doug Brydon

The five-year exempt manufacturing inspections have been completed. The second set of printouts was mailed the first week of December. These printouts are to be balanced to the actual tax bill. Please verify the school district as well as the tax liability. If there are any discrepancies, call Patty Heath at 405-319-8200. We need all responses back to us by **December 23, 2014**.

Remember, according to Rules 710:10-7-18 through 710:10-7-20, a separate account is required for each exemption, and there could be a real and personal bill for one printout. Due to rounding differences between the State and the assessor’s office, corrections to the tax bill may be needed.

The Personal Property Schedule Draft is out on the web for comments. Here is the remainder of the timeline process for the Personal Property Schedule:

Second Ten-Day Comment Period: Those wishing to submit written comments on the changes may do so within the ten-day period by **December 12, 2014**. The division will post all comments received during the second comment period.

January 2, 2015: Upon approval of the Oklahoma Tax Commissioners, the 2015 Business Personal Property Schedule will be posted on the website and available for use. Hard copies will not be printed for 2015; the Schedule will only be available through the website.

“There’s no crying in baseball!” — A League of Their Own (1992)

New Assessors’ Orientation

Plans are underway to conduct the New Assessors’ Orientation training on January 22 & 23, 2015. All newly elected assessors and those who may have been appointed recently are invited to attend. Each new assessor may bring one deputy who would also benefit from being there to gather information regarding the county assessor’s office. Space is limited so please bring only one deputy.

Attendance is required for new assessors unless excused prior to the event in keeping with 19 O.S. §166. This statute provides that a written request for an excused absence be submitted and approved prior to the meeting.

The location will be the Country Inn & Suites located at 2415 South Meridian Avenue, Oklahoma City, OK, 73108. A block of rooms for the Oklahoma Tax Commission - AdValorem Division has been secured for the event. Lodging is \$85.00 plus 13.875% tax. Paying by county purchase order allows the county to avoid taxation. It is important to get your purchase order for payment to the hotel as soon as possible.

Reservations must be made by **January 10, 2015** to be included in this special rate. Reservations can be made by calling the hotel’s reservations line at 800-456-4000 and request the OTC-Ad Valorem room block. You may book your room for extra days either side of the training dates for the same price, if space is available.

If you have any questions, please contact the Ad Valorem Division at 405-319-8200.

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.





William H. Murray

Ninth Statehood Governor

January 12, 1931 - January 15, 1935

U.S. Representative and governor of Oklahoma William H. "Alfalfa Bill" Murray was born in Toadsuck, Texas, near Collinsville, on November 21, 1869, to Uriah Dow Thomas Murray, a farmer, and Bertha Elizabeth Jones. He grew up in north central Texas before running away from home at the age of twelve. For seven years he worked as an agricultural laborer attending public schools sporadically. After attending College Hill Institute, a secondary school at Springtown, he became a public school teacher in Parker County.

Establishing himself as an orator and a leader in the Farmers' Alliance and the Democratic Party, Murray moved to the larger community of Corsicana where he founded a newspaper, the Corsicana Daily News; he served as both editor and publisher. Twice a candidate for the state senate, he lost both contests. The newspaper failed financially, and Murray moved to Fort Worth where, after reading widely in legal texts, he became an attorney. Admitted to the bar on April 10, 1897, Murray's practice did not flourish, and in March of 1898 he departed for Indian Territory.

Murray settled in Tishomingo, the capital of the Chickasaw Nation, immediately establishing relations with tribal leaders. His legal practice proved lucrative, especially after he married Mary Alice Hearrell, niece of the Chickasaw Governor, Douglas H. Johnston, and had 5 children. Their son, Johnston Murray, was elected Governor of Oklahoma in 1951, and Murray administered the oath of office to his son.

A major effort was made to obtain statehood for Indian Territory in 1905, and with his deep involvement in Chickasaw politics, Murray helped to write the constitution for the proposed state of Sequoyah. While the movement failed, his role at the constitutional convention in Muskogee and his frequent speaking engagements gave him prominence in the Territory. Murray spoke extensively in support of the Democratic Party and for diversification of agriculture. His orations in favor of the cultivation of alfalfa led to his nickname, "Alfalfa Bill."

After the movement for separate statehood for Indian Territory failed, a joint statehood convention with Oklahoma Territory was held in Guthrie, Oklahoma Territory, in 1906, and Murray and his allies dominated the meeting. Supported by delegates from Indian Territory and by alliance members, he won election as president of the convention. Murray wrote major sections of the constitution using his authority as presiding officer to force inclusion of his ideas. Voters in the "Twin Territories" approved the proposal, and on November 16, 1907, Oklahoma was admitted to the union. Though conservatives such as William Howard Taft denounced Murray's handiwork, the Oklahoma Constitution included numerous examples of reforms being advocated nationally by Progressives in both major parties.

Murray won a seat in the Oklahoma House of Representatives in the First Legislature, and his colleagues elected him Speaker of the House. He battled for legislation to curb business excesses and to enhance agriculture during the next two years. Murray constantly defended his rural supporters. Defeated for the Democratic nomination for governor in 1910, he sought election to the U.S. House of Representatives two years later and won an at-large seat. Following congressional reapportionment, he ran in the new Fourth District in 1914, winning another term.





Continued from page 4 “The Governors of Oklahoma - William H. Murray”...

During his four years in Washington, Murray made few significant legislative contributions, and he championed President Woodrow Wilson’s preparedness program. Isolationist sentiment in his district swept Murray out of Congress in 1916, and he again failed to win the gubernatorial nomination two years later. Strong support in rural southern and western Oklahoma could not overcome the opposition he roused in the towns and cities.

Discouraged by successive defeats, Murray left the United States in the 1920s as he sought to establish an agricultural colony in southern Bolivia. Murray’s sons and their spouses, with a few neighbors from Tishomingo, settled in Bolivia where they suffered numerous hardships when support from the Bolivian government failed to materialize. Harsh living conditions demoralized the settlers, and when the colony collapsed, Murray returned to Oklahoma where he found political and economic chaos.

While some Oklahomans had enjoyed unprecedented prosperity in the 1920s, the state government was torn by the emergence of the Ku Klux Klan, the impeachment of two governors, and the dominance of the Republican Party. The collapse of agricultural prices and a catastrophic decline in the petroleum revenues provoked an economic crisis. Murray discovered that his reformist ideas and agricultural land reform now resonated with voters who faced financial ruin. His fiery oratory swamped a wealthy oilman who opposed him in the Democratic primary. Despite the strenuous efforts of the metropolitan press to portray him as a radical, the flamboyant Murray won an overwhelming victory in the general election.

Murray won the Democratic nomination, then won the general election by almost 100,000 votes, the largest majority of any Oklahoma governor up to then. He was inaugurated as the ninth Governor of Oklahoma on January 12, 1931. Murray faced the harsh problems of the Great Depression and the Dust Bowl. Mass unemployment, mortgage foreclosures, the deficit, and bank failures haunted Murray’s administration. In 1931, the legislature appropriated \$600,000 for emergency necessities.

The government of Oklahoma faced failure, not only because of the massive deficit, but because many of Oklahoma’s citizens could not pay their debts. This was partially due to a large amount of government debt being passed to the property owners. *At Murray’s urging, the Legislature created the Oklahoma Tax Commission to oversee equalization of property taxes in the counties, value public service companies for property tax purposes, and to speed the collection of funds. This three-member commission was responsible for the collection and administration of taxes, licenses and fees from all citizens. The new agency established safeguards against tax evasion and helped to stem the drain on the state’s tax revenue.*

Through money collected from state employees, businessmen, and his own salary, Murray financed programs to feed Oklahoma’s poor. No federal relief program had yet been instituted. Murray became a national leader for the victims of the Depression, and he called for a national council for relief to be held at Memphis, Tennessee in June 1931. Governor Murray proved to be irascible, controversial, and extraordinarily colorful. He attacked the administrators of the state’s colleges and universities; he planted food crops on the lawn of the governor’s mansion to feed the hungry.

Confusing notoriety with popularity, in 1932 Murray sought the Democratic nomination for president. In rumpled, ash-covered, food-stained clothes Murray campaigned across the country advocating his platform, “Bread, Butter, Bacon and Beans.” He won only one delegate outside of Oklahoma, and his opposition to Franklin Roosevelt earned him the disdain if not hatred of many New Dealers.

After March, 1933, Murray fought with federal agencies over relief funds and their administration. An unrelenting critic of Roosevelt and the New Deal, Murray caused Oklahoma to lose federal money, and he limited the role of relief programs and agencies. His often eccentric behavior continued to generate magazine and newspaper articles, but his support faded when he refused to cooperate with Washington.

Due to the severity of the Depression, Murray relied on the Oklahoma National Guard to enforce the state’s laws through the use of martial law. Murray did this in spite of impeachment threats from the Oklahoma





Continued from page 5 "The Governors of Oklahoma - William H. Murray"...

Senate. During his tenure as governor, Murray called out the Guard and charged them with duties ranging from policing ticket sales at University of Oklahoma football games to patrolling the oil fields.

Murray used the Guard during the "Toll Bridge War" between Oklahoma and Texas. A joint project to build a free bridge across the Red River on U.S. Highway 75 between Durant, Oklahoma and Denison, Texas turned into a major dispute when the Governor of Texas blocked traffic from entering his state on the new bridge. The Red

River Bridge Company of Texas owned the original toll bridge and had a dispute over its purchase deal. Murray sent the Guard to reopen the bridge in July 1931. Texas had to retreat when lawyers determined that Oklahoma had jurisdiction over both banks of the river.

Murray used the Guard to reduce oil production in the hopes of raising prices. Because of the vast quantity of newly opened wells in Texas and Oklahoma, oil prices had sunk below the costs of production. Murray and three other governors met in Fort Worth, Texas to demand lower production. When the Oklahoma producers did not comply, on August 4, 1931, Murray called out the Guard, declared martial law, and ordered that some 3,000 oil wells be shut down.

By the end of his administration in 1935, Murray had used the National Guard on 47 occasions and declared martial law more than 30 times.

When his gubernatorial term ended, "Alfalfa Bill" retired to his farm near Tishomingo and began to publish books and pamphlets attacking the New Deal and Franklin Roosevelt. Defeat in the gubernatorial primary of 1938 proved his last political hurrah. Murray spoke out against Roosevelt in 1940, but the shaky, disheveled old man had few followers. Only in 1950, when his son Johnston Murray was elected governor, would the elder Murray return to the governor's mansion.

Throughout his life he had championed agriculture and the family farm, often stating his firm belief that "civilization begins and ends with the plow." Murray died in Oklahoma City on October 15, 1956, after a paralytic stroke followed by pneumonia and is buried in the Tishomingo cemetery next to his wife who died in 1938.



Governor Murray faced the beginnings of both the Great Depression and the Dust Bowl.



Calendar of Events

- Jan. 13 - 16:** **Unit I, Intro to the Assessor's Office**
- Hampton Inn, Tulsa Central
- Jan. 22 - 23:** **New Assessor's Orientation**
- Oklahoma City, OK
- Feb. 10 - 13:** **Unit II, Real Property Appraisal**
- Hampton Inn, Tulsa Central