



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:

The Ad Valorem Division would like to wish a wonderful Christmas season and a Happy New Year to each of you! We hope that you find time to be with family and friends, and that you are able to experience the many joys of the season.

The December State Board of Equalization meeting took place on Friday, November 30. The main agenda items were the Equalization Study, Performance Audit, Public Service Protest Settlement Certifications, and a Public Service Penalty Refund Authorization.

I am extremely proud of all 77 of our County Assessors for attaining full compliance with both the Equalization Study and Performance Audit this year! What a journey it has been, from the 28 counties passing the Test Audit in 2012, to all 77 achieving that mark this year! The hard work put in by our Assessors, deputies, and Ad Valorem Field Staff in working with you is very much appreciated.

And, it was good to reach settlements on all but one of the Public Service protests, and get those new valuations certified at the State Board of Equalization meeting.

We enjoyed seeing everyone at the CLGT Chili-Fest on December 14th in Stillwater. It’s always nice to get together with our extended “work family” one last time before we celebrate the Christmas holiday with our own families.

Congratulations and very best wishes to all of our retiring Assessors! We have been making the rounds, along with our many assessor-friends and other colleagues in the assessment world, to attend the many retirement receptions during the month. Collectively, we are losing a lot of experience, but we also have great talent stepping up to lead.

We are putting the final touches on the New Assessor Orientation session scheduled for January 17-18. Our New State Auditor and Inspector Cindy Byrd will address the group during our first morning, and your Assessor’s Association Officers will be attending the two-day training session, along with our other colleagues from SA&I, CLGT, and OSU AG Economics Extension. Special thanks to each of them for their willingness to share their knowledge and expertise with our new County Assessors!

The field staff has completed CAMA Personal Property and cost table updates this month, and has been working with counties in preparation for establishing values for the 2018 tax year. The final Personal Property Schedule will be placed on the website the first week of January. We have appreciated all the comments and input again this year, as the schedule was developed and prepared.

Continued on page 2...



Continued from page 1 “Director’s Letter”...

The Public Service Section is preparing for the valuation season, which is just around the corner. Our Statistical and Technical Support staff is wrapping up the Progress Report to the Legislature, which is submitted by the AdValorem Division to the Legislature each year, when the legislative session commences. Thanks for submitting the information needed to produce the report.

As I conclude this Director’s Letter, I want to take a moment to offer my gratitude to each of you for the service, dedication and professionalism that you display in your work every day of the year. We are very fortunate to have the privilege to work with you!

Merry Christmas to all! Peace and Blessings to each and every one of you during this special season and throughout the New Year!

Kind Regards,  
Joe Hapgood, CAE  
Director, Ad Valorem Division

*P.S. – “Don’t cry because it’s over, smile because it happened.” Dr. Seuss*



Good Day Mapping PEEPS,

As you know, we will have a new state CAMA system sometime within next year--Good, Bad, or Indifferent, a lot of cleanup has to be done in order for there to be a smooth transition. When members of the OTC field staff show up in your office with lists of corrections to be made, even though it might be irritating, the corrections need to be done. I have personally experienced many database transformations in my life, and I have found one thing to be true with all of them: clean data can help make the transition painless.

For the mapping part, there are a couple of areas that need to be looked at: School District Boundaries and Municipal Boundaries. Each year at the annual Educational Conference in Tulsa, I present a Power Point to the class illustrating WHAT IS MAPPING USED FOR in the assessor’s office. Some of these tips I’ve shared previously, can help you make a smooth transition to the new CAMA software later. I will only be using ArcView procedures in this example, but there are other options available to assist you, depending on the CAMA system you are using.

**Step One:** Make sure you have the Current School District Boundaries loaded onto your Mapping Project (this will be located on the CD that I provide you each year).

**Step Two:** *(This step assumes you are using the AAEXPORT.dbf database from AA)*

Make sure you have your AAEXPORT database attached to your Parcel Layer

Right Click on PARCEL – Joins and Relates – Join – fill in steps in this order: 2,1,3.

See Fig 1 at end of Article, if you are not sure how to.

**Step Three:** Right click on PARCEL, and go to Properties – Symbology – Categories (Right Side) – Unique Values – Value Field – SCHDIST – Add ALL Values.

Your Screen should look like Fig 2

**Step Four:** Add the city boundary layer; make it *hollow* and give it a big border (4 always looks good to me) so you can see it. Attached is a real life example to look at, see Figure 3





Continued from page 2 “A Mapping Minute”...

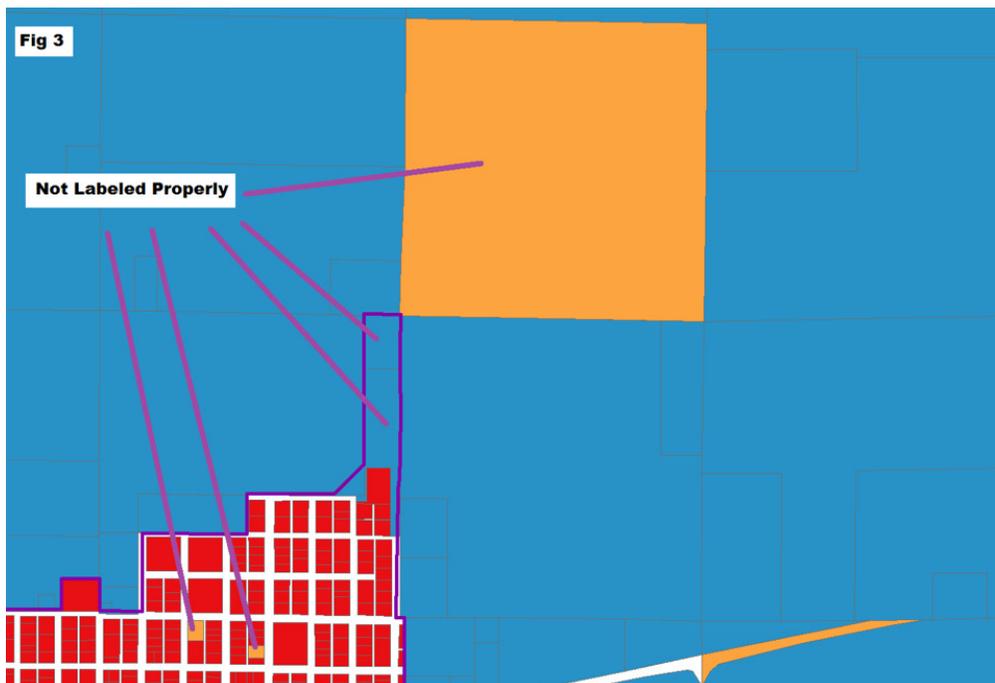
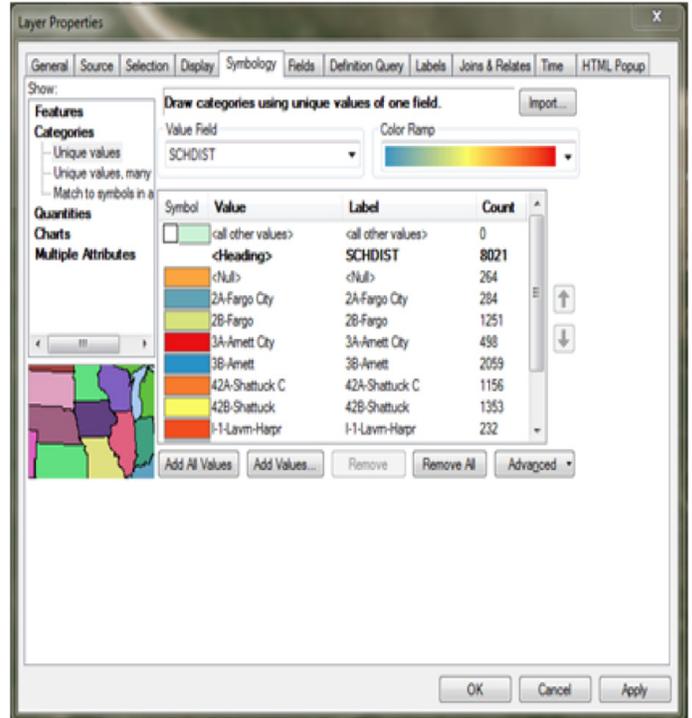
This is the “Easy/Dirty” way of doing it, if you do not have access to ArcMap, or you are using a CAMA system that has Mapping included--call your vendor for help. Additionally, if you have MIMS, it is part of your support; if you do not use MIMS, Dr. Bendt has stated that he can still run a report for you.

I hope this helps you get prepared for the coming transition. As always, I will do whatever I can to assist you.

Fig 1: Right Click on PARCEL - Joins and Relates - Join



Fig 2: Symbology - Categories (Right Side) - Unique Values - Valued Field - SCHDIST - Add ALL Values





## “Let’s Get Personal” Property

by **Patty Heath**

5-Year Exempt Manufacturing Inspections are done. The second sets of printouts were mailed around the middle 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, please call Patty Heath or Bryan Shuck at 405-319-8200. We need all responses back to us by December 31, 2018. 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 Assessor’s office, there may need to be corrections made to the tax bill.

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:

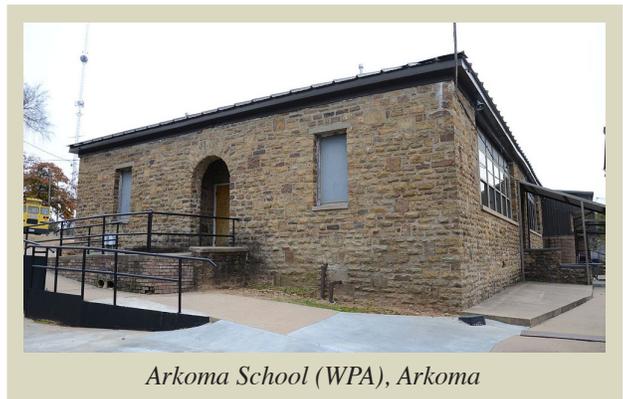
**Second Ten Day Comment Period:** ended on December 13, 2018. All comments received during this period were posted to the website.

**January 2, 2019:** Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2019 will be posted on the website and available for use. Hard copies will not be printed for 2019; the Schedule will only be available through the website.

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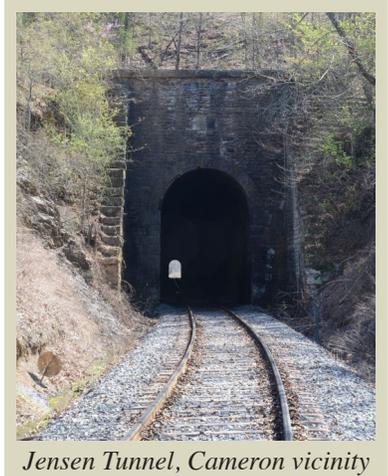
## National Register Of Historic Places LeFlore County, Part 2

This month continues the look at sites in LeFlore County that are listed on the National Register of Historic Places. The locations are all over the northern part of the county, but the first stop is Arkoma School, located at Arkoma and Blocker Streets in Arkoma. The school was built in 1936-1937 as a Works Progress Administration (WPA) project during the Great Depression. The single-story four room building is still used as an educational facility. It is constructed of cut and coursed native sandstone and features a hipped roof with a gable dormer above the front entry. The doors are recessed under an archway. End doors are also recessed behind archways. The windows have been replaced, and a concrete block structure has been added, but the overall integrity of the building is intact. The building of the school created jobs for destitute coal miners and agricultural workers who had been hit hard during the depression. The fact the building is still in use today, is a testament to its solid construction. It was added to the register in 1988.



*Arkoma School (WPA), Arkoma*

One site near Cameron is something most of us will never actually see. The Jensen Tunnel, or “Backbone Tunnel,” was built between 1885-1886 in the part of Indian Territory that was part of the Choctaw Nation, and is the only railroad tunnel in Oklahoma. It was constructed by the Ft. Smith and Southern Railway (later acquired by the Frisco Railway), and put into service in 1887. The tunnel was still being used at the time of nomination in 1976, but due to the average 20 feet in height above



*Jensen Tunnel, Cameron vicinity*





Continued from page 4 “National Register of Historic Places”...

the rails, and a width that varies between 14-20 feet, it does not always accommodate modern freight cars. Detailed drawings of the 1,180 foot long tunnel can be found on the National Park Service website: <https://npgallery.nps.gov/nrhp>

The Peter Conser House is located 3.5 miles west of Hodgens. Conser was a Native American lawman, a Chief Lighthorseman of the Mosholatubbee District of the Choctaw Nation, which is somewhat like a county sheriff. He was born about 1850 to a Choctaw mother and French father, F.X. Coinson. He simplified the spelling of the last name to make it easier to pronounce. Conser served in the Confederate Army during the Civil War, and married after it ended. The first house he built on the site was made of logs, but it burned. He built a second home on the site, but there is no account of what happened to it. The third home he built is the one that stands today. The L-shaped house has tall cut-stone chimneys on the east and north wings. Double porches overlook the front yard. A door and some rafters were salvaged from the first two log houses, and incorporated into the current building. Conser lived in the house from 1894 until his death in 1934. He farmed the land and operated a store on the site. He and his wife had eight children. The two-story white, frame house has been restored slowly over the years. It was added to the historic register in 1971.



*Peter Conser House, Heavener vicinity*

Another house on the register is the T.G. Overstreet house, located near Cowlington, at the foot of Short Mountain south of the Arkansas River. The 12-room square frame home was built in 1891, in an Italianate/Victorian style. It has a hipped roof with a center captains walk and gable additions. The wide eaves are ornamented with heavy brackets, and the gable and porch ornamentations are Victorian in style, with fish scale shingles and turned spindle elements. The foundation is two foot high hand hewn stone from a nearby quarry. The builder is unknown, but the heart-pine was shipped up the Arkansas River and milled on site. T.G. Overstreet came to the area in the early 1870s from Springfield, Missouri. He built a log cabin, and began to clear bottom land that had been allotted to him as a Choctaw by marriage. He had a vast farming and ranching enterprise of more than 3,000 acres, mostly being farmed, and cattle, horses and pigs. He was a stockholder in the First National Bank of Fort Smith, Arkansas, and operated a bank in Warner. He died in 1934 at the age of 93, and is buried in the family cemetery near the house. The building was added to the historic register in 1980.



*Overstreet House, Cowlington vicinity*



Continued from page 5 “National Register of Historic Places”...

The Skullyville County Jail near Panama City was also added to the register in 1980. It is part of the Skullyville County Government complex of the Choctaw Nation that once existed on the site. The other buildings burned in 1949, but the sandstone jail remains. The walls of the jail are two feet thick, with stones laid so that they lap at the joints, on the inner and outer wall edges. The only sources of ventilation are a door and a small 12”x 6” window. The window has two sets of iron bars which are offset from one another, one set closer to the interior wall, and the other set closer to the exterior wall. The door is made of iron strips placed in a crisscross pattern that resembles lattice, with a rivet inserted at each intersection. It was built by a firm named Sengel and Shulte, and cost \$55.65. Door hinges are mounted in the stone wall, and a large stone lintel sits above the door. The floor is dirt, and the original roof was replaced at some point with a tin roof. This jail building was constructed in 1894 by Elija W. Fannin.



*Skullyville County Jail, Panama vicinity*

Tucker School, located near Spiro, was built as a WPA project in 1936-1937. The L-shaped building has three rooms, and is constructed of undressed and uncoursed native stone. It features a stepped, intersecting gabled roof, and a recessed arched entry. Double-sash windows reach to the eaves in the classrooms. A fence of native stone separates the property from the road on the east side. It was added to the historic register in 1988.



*Tucker School (WPA), Spiro vicinity*

No visit to LeFlore County is complete without talking about Spiro Mounds. The location and details of the sites are not available on the National Historic Register website, but Oklahoma is fortunate to have the Spiro Mounds Archeological Center just a few miles south of I-40, and on the south side of the Arkansas River, which is the northern border of the county. The site preserves 150 acres of land that was home to the Spiro people, a prehistoric culture was permanently located on the site from 800 A.D. through 1450 A.D. The site encompasses 12 mounds, which were not excavated until the Great Depression years. The Spiro people influenced culture across the Southeastern part of



*Spiro Mounds*

of what is the United States today, and it is thought their language was Caddoan, which influenced languages of the Wichita, Caddo and Pawnee tribes. The sites were added to the historic register in 1969, to help protect them from looting, and save them for future generations. The current archeological center was built in 1978, and it features a large exhibit of artifacts. Outside, there are 2 miles of trails, and reconstructions of what the Spiro people’s village may have looked like. An archeologist is on site during business hours to answer any questions. The center is only open 9 a.m.-5 p.m. Wednesday-Saturday, and from 12:00-5:00 p.m. on Sunday. Admission rates, and other information is available at: <http://www.okhistory.org/sites/spiromounds>

