



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:

Volume XXII, Issue II ● February 2013

We enjoyed the CODA mid-winter meeting last week down in Norman. It was held at a nice facility, and that was a beautiful snow we had for a couple of hours. It looked like it belonged on an Oklahoma postcard. I’m still not used to driving all the way to Norman to the Embassy Suites instead of the Biltmore. Last year, you know we had a few folks that drove to Oklahoma City out of habit, but I wasn’t one of them.

The sessions went well, and we had a good discussion on state questions which will be implemented in 2013. SQ 758 will provide for a 3% cap for homestead. Agricultural land was discussed at the meeting and at the 4-C the week before. We feel that it will be fairly easy to implement after the first year as everyone gets used to it. SQ 766 on intangibles will probably have more of an impact at the central level, but it is somewhat more complicated. We also had a good discussion with some assessors and members of the State Board subcommittee on the “live” audit for 2013.

The 2013 Oklahoma Legislature has convened. There are several ad valorem bills already under consideration. We’ve been tracking those and responding to requests for information. Thank you for your assistance if we’re asked to gather county information. It is important that we get legislative impact studies done accurately.

As we discussed at the County Assessor break-out session, The Progress Report to the Legislature has gone over to the Capitol, and we appreciated the county assessors’ help in preparing the report. That report is a valuable collection of information about counties and the ad valorem system as a whole. We always get a lot of questions about the report.

Public Service Capitalization Rate Study

We’re looking forward to the Public Service Capitalization Rate Conference March 28th and 29th. This is our sixth year in a row to have a cap rate conference and we continue to improve our efforts in valuation of public service properties.

Geographic Information Council Day at the Capitol

GIS Day at the Capitol is scheduled for March 14 at the Capitol. Call Troy Frazier or Wade Patterson, the GIS representative, if you have any questions.

Jeff Spelman, CAE
Director, Ad Valorem Division

P.S. “It is a common experience that a problem that is difficult at night is resolved in the morning after the committee of sleep has worked on it.” John Steinbeck.



“A Mapping Minute” With Troy Frazier

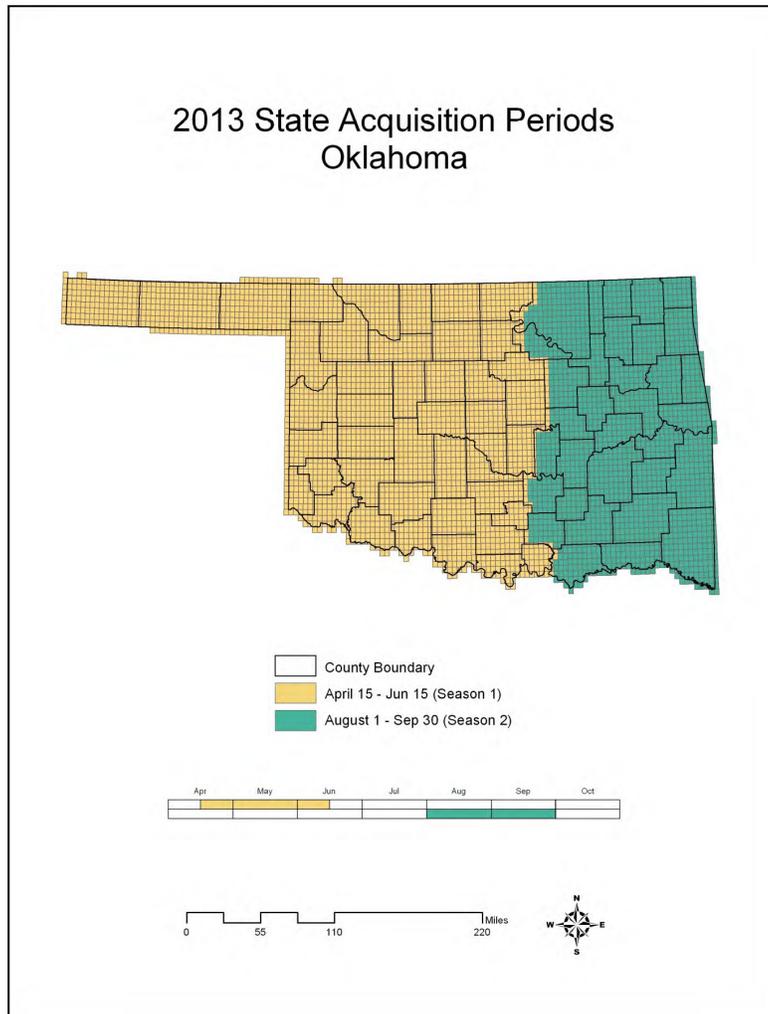
After searching the Farm Service Agency’s Aerial Field Office website again, I just found the “NAIP-TO-3-13-1 Task Order Request for Proposal for Option Year 2013”. The solicitation issue date is January 30, 2013. Responses are due by March 1, 2013.

This 115 page document has Oklahoma as one of 19 states prioritized for flight this year. We are scheduled to receive the four-band, color, one meter photos again. The State will be flown in two pieces again (see attached map). The county mosaics for the western portion of Oklahoma are to be delivered to FSA by July 30, 2013. The eastern portion will be due by November 14, 2013.

Again, this is just the first step in FSA’s process. If the budget is there, we should find out the contractor sometime after March 1, 2013. It looks like the same schedule as for 2010; so, be patient.

I will continue to visit counties as they request assistance. If you need mapping assistance, let me know. I will try to visit you as soon as I can.

Remember: My daughter recently shared with me a new take of the older thought of “3, 2, 1, go (or stop)”. I think this really works in today’s age of technology. Here it is, “three... two... one... screensaver!”



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

International Association of Assessing Officers

www.iaao.org

INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

IAAO provides various opportunities for scholarship funding to its members.

IAAO SCHOLARSHIP FUND

The IAAO Executive Board has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to:

- Attend IAAO educational activities
- Attend the IAAO annual conference
- Attain an IAAO professional designation
- Perform research

Contact the [Director of Administration](#) for more information or download an application [here](#).

BARBARA BRUNNER SCHOLARSHIP FUND

Funding provides registration scholarships for members to attend the annual conference. (Administered by the IAAO Scholarship Committee).

Contact the [Director of Administration](#) for more information or download an application [here](#).

JEFF HUNT, CAE, MEMORIAL, CANDIDATES TRUST

Grants are awarded to professional designation candidates who demonstrate financial need and intend to use the funds to complete the requirements of a professional designation. (Administered by the Jeff Hunt, CAE, Memorial - Candidates Assistance Trust Committee).

Contact the [Education Manager](#) for more information or download an application [here](#).

TIMOTHY N. HAGEMANN MEMORIAL MEMBERSHIP TRUST

Funding is awarded to help assessing officers from smaller rural jurisdictions become members of IAAO or maintain membership in IAAO. Priority is given to assessors who work full-time in jurisdictions with fewer than 7,500 parcels of real estate and consideration is given to the jurisdiction's budgetary constraints. (Administered by the Timothy N. Hagemann Memorial Membership Trust Committee).

Contact the [Director of Administration](#) for more information or download an application [here](#).

FRIENDS OF THE PAUL V. CORUSY LIBRARY TRUST

The purpose of the Friends of the Paul V. Corusy Library Trust is to:

- Assist members by providing funds to do research in the field of mass appraisal, tax assessment and tax policy throughout the world.
- Assist the library with the purchase of written and electronic material to be used in the library.
- Support the functions of the library it is presently performing and identify ways to disseminate information to IAAO members.
- Support the library with additional purchases of equipment as necessary to enhance the operations to serve the members of IAAO.

The proceeds of the Trust will be distributed to deserving research papers, educational material, reference material or equipment that are important to all IAAO members, councils or articles in IAAO publications.

Contact the [Director of Library Services](#) for more information or download an application [here](#).

IAAO Hardship Grant

Provides Financial Assistance to IAAO members to renew their IAAO Annual membership dues.

Contact the [Director of Administration](#) for more information or download an application [here](#).





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Public Service Capitalization Rate Conference

March 28 & 29: Ad Valorem Division, Oklahoma City

2013 Assessors District Meeting Dates

May 3: **N.W. District:**
Chair: Teresa Morris, Roger Mills County

May 10: **S.W. District:**
Chair: Buddy Jones, Kiowa County

May 17: **S.E. District:**
Chair: Kim Cain, Carter County

May 24: **N.E. District:**
Chair: Todd Mathes, Washington County

Annual Educational Conference

August 6-9: Tulsa Marriott Southern Hills Hotel & Conference Center

Focus on Hughes County

Hughes County was carved out of land belonging to the Creek and Choctaw nations. Organized at 1907 statehood, the county was named for W. C. Hughes, an Oklahoma City lawyer and member of the Oklahoma Constitutional Convention.

One of the first settlements was called Edwards because that is where James Edwards built his store. Built on the Little River, the post was southeast of present Holdenville. In 1834 Camp Holmes, named in honor of Lt. Theophilus Hunter Holmes, was established nearby and was a cantonment used by the 1834 Dodge-Leavenworth Expedition.



Hughes County Courthouse, located in Holdenville, Oklahoma, was constructed in 1964.

The Edwards settlement moved north when the railroad line came through the area in 1895. As the settlement grew, the town was named for railroad official James Franklin Holden. The name was changed to Holdenville because the Holden was so similar to another post office at Holder. The post office opened on November 15, 1895, and Holdenville was incorporated in 1898 as the county seat.

On June 27, 1908, Holdenville, Wetumka, Calvin, and Lamar competed for the privilege of becoming the permanent county seat. Because none received a majority, a runoff election between Holdenville and Wetumka was held on September 10, 1908, with Holdenville the victor. County officials used the federal building until a new courthouse was built in 1920.

The arrival of rail transportation was paramount for Hughes County's economic development as an agricultural area. At the turn of the twentieth century four railways provided access to markets and products.

By 1907 citizens supported three newspapers, the Holdenville Times, the Holdenville Tribune, and the Union Signal. Two years later the settlement had developed as an agricultural trade center and boasted five banks, three cotton gins, four lumber yards, and a cotton-seed oil mill, a sales outlet for his hides and

Continued on page 5...





Continued from page 4 "Focus on Hughes County"...

furs. In the 1930s five cotton gins and two grain elevators operated. As the Greater Seminole and Hughes County oil fields developed in the 1920s and 1930s, numerous petroleum companies located in Holdenville.

Education assumed a prominent place in community life. In 1896, a subscription school was established in a one-room frame building. The city government issued a ten-thousand-dollar bond to erect a school building in 1904. In that year, eight teachers taught 514 students for an eight-month term. By the 1930s, the local public school system included three elementary schools and junior and senior high schools. In 1933 junior college-level courses were offered at the high school. A private business college was in operation in the 1930s.

By the 1920s, approximately 85 percent of the county was used for farming, with 15 percent in timber. Cotton, corn, sorghum, wheat, peanuts, and pecans were the main crops. Farmers also have grown sweet and Irish Potatoes and orchard fruits.

The petroleum industry came to play a significant economic role as well, since Hughes County is located on the eastern edge of the Greater Seminole Oil Field which was developed in the mid-1920s. Hughes County and Holdenville participated in the oil boom. Refineries and other related industries clustered around Holdenville through the 1930s.



The John E. Turner house, located in Holdenville, was listed on the National Registry in 1983.

Through the years the Covey Corporation manufactured plastic products and employed approximately one hundred fifty workers. Other enterprises included Seamprufe Corporation (a manufacturer of lingerie), F.B. Fly Company (a producer of fishing tackle), Aquafarms (a catfish processing plant), and the Holdenville State Fish Hatchery.

In the 1990s Tyson Foods' hog breeding operation and the Earl A. Davis Community Work Center created jobs. It is home to The Pork Group, a subsidiary of Tyson Foods; the Holdenville State Fish Hatchery, one of four operated by the Oklahoma Department of Wildlife Conservation; the Davis Correctional Facility, a 1,600 bed medium security prison operated by the Corrections Corporation of America; and the Creek Nation Casino, one of many operated by the Muscogee (Creek) Nation. West Watkins Technology Center is also a major employer.



Old First National Bank building, located in Holdenville, was built in 1901.





Continued from page 5 “Focus on Hughes County”...

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

- Dustin Agricultural Building, Dustin
- Holdenville Armory, Holdenville
- Holdenville City Hall, Holdenville
- Levering Mission, Wetumka
- Moss School Gymnasium, Holdenville
- Spaulding School Gymnasium-Auditorium, Spaulding
- Stuart Hotel, Stuart
- John E. Turner House, Holdenville
- Wetumka Armory, Wetumka
- Wetumka Cemetery Pavilion, Wetumka



Holdenville City Hall was placed on the National Register of Historic Places in 1981.

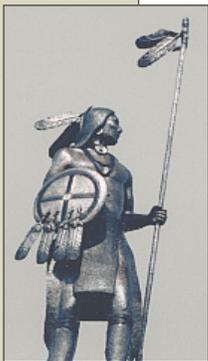
At the turn of the twenty-first century Holdenville’s amenities included city parks, tennis courts, golf courses, a hospital, and a municipal airport. Since May 1934, nearby Lake Holdenville has offered outdoor recreational activities

Well-known residents:

- Dizzy Dean - major league baseball pitcher, spent his youth in Spaulding where “Dizzy Dean Day” is celebrated annually.
- T. Boone Pickens - billionaire oil & gas businessman, born in Holdenville.
- Clu Gulager - actor in TV series and movies, starring with Paul Newman, Lee Marvin, John Wayne and many others; born in Holdenville, first cousin to Will Rogers.
- Daren Brown - manager for Seattle Mariners, born in Holdenville
- Jim Skaggs - NFL player from Wetumka
- Dave Redding - NFL assistant coach, native of Holdenville.
- Jack Jacobs - Canadian football league quarter back, born in Holdenville.



Prehistoric pictograph called the Red Stick Man is located in Hughes County in a sandstone rock shelter. About 6” tall, it was probably made by drawing with a chunk of hematite, an iron-rich mineral with a red tint.



Hughes County Demographics

Population: 14,003

Area: 805 square miles

2012 Real Property Net Assessed Valuation: \$43,348,025

2012 Personal Property Net Assessed Valuation: \$46,472,007

