



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:

It was good to see everyone at the CODA meeting in Norman last week. I know this is a busy time of year for everyone, including the Ad Valorem Division, but it’s still good to get together, network, and share information about the world of ad valorem. After all, who else understands it any better, or cares about it any more, than all of us.

As I mentioned at the CODA meeting, I am pleased to announce that Doug Brydon has been selected to serve as Deputy Director of the AdValorem Division effective March 1. He has already received the appropriate introductory “hazing ritual” of producing fiscal impact studies on the 40 or so ad valorem bills we’re tracking this year, has dealt with untold numbers of taxpayer and assessor calls, and doesn’t seem to be a bit “worse for the wear” after experiencing all of these new rigors.

Additionally, Troy Frazier, CMS will become the CAMA/Equalization Administrator March 1. Troy has worked closely with the field staff and Equalization Supervisor over the past several years to assist with audit database and technical support. He has been actively involved in the audit activities, planning and discussions for several years as well, so it will make the transition to his new role a smooth one.

The Ad Valorem Division will be facing some significant challenges with the state budget crunch in the year ahead. We will work hard to minimize the impact it may have on our audit and CAMA support functions as we go forward.

Last week the AdValorem Division sent out the 2015 Capitalization Rate Conference notice. The conference is set for March 26-27 in the Ad Valorem Division Conference Room. This marks the eighth year that these conferences have been conducted, and they have been another tool for input and dialogue with industry and assessors as we go through the difficult task of centrally valuing around 280 companies.

Our field staff is actively involved in audit work and CAMA assistance right now, and they seem to be running in several different directions at once. I appreciate their efforts and know how hard they work to get everything accomplished in a timely manner.

As each of you go about the difficult process of completing valuations and mailing notices while balancing the many other tasks you are responsible for, please remember that you really do make a difference in the ad valorem world.

Joe Hapgood, CAE
Ad Valorem Division Director

P.S. – “There are no short cuts to any place worth going.”



“A Mapping Minute” With Troy Frazier

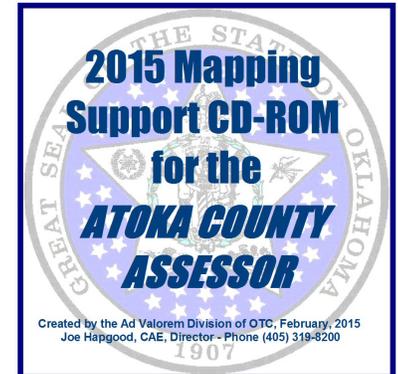
This is just a reminder that you will receive your “2015 Mapping Support” CD-ROM either at the Winter CODA Conference or by mail. This CD will contain the most recent city and school district boundaries.

For most ArcView counties, you will copy the contents of the “UTM” folder into your c:\mapping\utm folder on your mapping computer. Make sure you do not have ArcView up and running as you attempt this.

For most MIMS counties, you will copy the contents of the “State-Pln” folder into your f:\mims\map folder. Make sure you do not have MIMS up and running as you attempt this.

Let me know if you have any issues. And, remember, the 2015 aerial photos will not be available until later this Summer or Fall.

Remember: If at first you don't succeed, can you blame someone else?



“Let's Get Personal” Property

by Doug Brydon

The 5-Year Exempt Manufacturing balancing with the county bills is in process. It is imperative that you respond quickly to Patty's requests because all corrected tax bills are needed by the end of February. This enables us to send the claim forms to you for completion, and they can be submitted for approval by the State Board. Then the subsequent legislative appropriation can be requested and approved so the schools can receive the reimbursement monies in a timely manner.

The legislative appropriation will be around \$32 million dollars. This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program.

As you complete the balancing process, please verify the school district as well as the tax liability. If there are any discrepancies in either, please call Patty Heath at 405-319-8200. Remember, Rules 710:10-7-18 through 710:10-7-20 require a separate account for each exemption, and there could be a real and a personal bill for one printout. The projected payout by property type still has Electric Wind Generation leading the way at 40% of the reimbursement amount with Traditional Manufacturing at 23%, Large Manufacturing at 22%, Data Computer Processing at 9% and Distribution at 1%.

The Personal Property Schedule Final is now on the website for your use. The cycle begins again, and preparation for the 2016 Schedule is under way. If there are any categories you would like to see in the Schedule, let us know. Research can be done to check the viability of subject. Remember, this year's wind generation will have no trending factors assigned.

The 2015 Square Foot Guide is also now on the “Assessor Only” webpage.

We are currently tracking 39 bills for legislation, of which about 12 bills deal with the 5-Year Exempt Manufacturing Program. It is going to be an interesting year for legislation.

We are all born ignorant, but one must work hard to remain stupid. - Benjamin Franklin





19th Annual GIS/CAMA Technologies Conference

March 2-5, 2015

Renaissance Oklahoma City Convention Center Hotel
Oklahoma City, OK

The International Association of Assessing Officers (IAAO) and the Urban and Regional Information Systems Association (URISA) are pleased to announce the 19th Annual GIS/CAMA Technologies Conference in Oklahoma City, OK. The conference is designed to foster collaboration and integration of data, technology, and functionality.

Registration

Full registration includes access to all sessions, the conference proceedings, receptions, social event, luncheon, and vendor educational sessions. Attendance at a pre-conference workshop is an additional cost. The conference program and pre-conference workshops will be detailed in Fall 2014 and a registration form will be available at that time.

Regular Rates (after December 31, 2014):

- URISA and/or IAAO Member: \$475
- Non-Member: \$625

Pre-Conference Workshops:

- URISA and/or IAAO Member: \$195
- Non-Member: \$245

Conference Hotel

The conference will take place at the Renaissance Oklahoma City Convention Center Hotel (10 North Broadway Avenue, Oklahoma City, OK 73102). A block of rooms has been offered to conference attendees at the discounted rate: \$139 single/double, \$149 club level, and \$169 for suites. Complimentary in-room internet for those who reserve within the block. The hotel offers complimentary airport transportation.

Sleeping room reservations can be made by phone at 1-800-468-3571. Be sure to reference the GIS/CAMA Conference. Reservations should be made no later than 21 days prior to the conference.

Online hotel reservation form coming soon.

Valet parking is available for \$25 per day or a half day rate charge of \$15. Be sure to mention you are with the GIS/CAMA Conference. The hotel is connected to a public parking facility via skywalk, however, the hotel does not control public parking rates.

For more information, visit the [19th Annual GIS/CAMA Technologies Conference](#) webpage.

Web Page Additions

The following reports have been uploaded to the "Assessor Only" site on the OTC/AdValorem web page:

- Presentations from the New Assessor Orientation
<http://www.tax.ok.gov/AssessorSite/AVAdownloads/2015NewAsrsOrientation.pdf>
- The 2015 Business Personal Property Valuation Guide (Square Foot Manual)
<http://www.tax.ok.gov/AssessorSite/AVAdownloads/2015BPPSqFtGuide.pdf>
- 2014 Progress Report To The Legislature
<http://www.tax.ok.gov/AssessorSite/ProgressRpts.html>





Virus Protection Information

Virus protection software issues were discussed at the County Computer Coordination Committee (4-C) meeting held February 18th in Norman.

Rob Tigner of the Ad Valorem Division reported that there have been some significant problems with the free anti-virus software being utilized by the state system CAMA counties.

Known difficulties have occurred with AVG free and Avast. These virus protection programs have quarantined some of the files necessary to run the state system CAMA software and have resulted in down time for several counties.

For state system counties currently using the free version of AVG or the Avast virus software, it is strongly recommended that they be replaced with a purchased license of a program such as McAfee or Trend Micro. The minimal cost of these anti-virus programs outweigh the costs of potential down time and will help the computers in your office run at maximum efficiency.

Leon C. Phillips

Eleventh Statehood Governor

January 9, 1939 - January 11, 1943

Leon Chase "Red" Phillips was born on December 9, 1890, on a farm in Worth County, Missouri, to Rufus Putnam and Bertha Bressler Phillips. In 1892 his father bought land west of present Clinton, Oklahoma, later moving the whole family to their new home.

After graduating from the local public education system, Phillips attended Southwestern Normal School in 1908 and taught school in the Keelor District of Custer County. A higher calling brought Phillips to Oklahoma City in 1909, and he entered the Methodist seminary at Epworth University (later Oklahoma City University). In 1911 he realized a career in ministry was not to his liking, and he transferred to the University of Oklahoma to study law, completing his degree in 1916, and working as an attorney until World War I began in 1917. He would serve his country throughout the war as a private in the artillery division of the U.S. Army.

He was a member of the Okemah School Board from 1922 to 1926 and served as Secretary of the Okfuskee County Elections Board from 1926 to 1932. He was a special member of the Oklahoma Supreme Court in 1927. Elected three times to the Oklahoma House of Representatives from 1933 to 1938, he was Speaker of the House in 1935 and Democratic Minority Leader in 1937. He led opposition to proposals from governors William H. Murray and E.W. Marland, the latter of which helped him attain his seat as Speaker.

Phillips won the gubernatorial general election against Ross Rizley and served as Governor from January 9, 1939, to January 11, 1943. In his inaugural address he emphasized the need for court reform. He accomplished reform measures in the reorganization of the Oklahoma Highway Commission and by

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the steps taken to balance the state budget, including reorganizing and reducing the number of gasoline inspectors. He also helped create, as well as appoint, the Oklahoma State Regents for Higher Education.

During his gubernatorial term, bonds were issued to eliminate the outstanding state debt, and a balanced budget amendment to the state Constitution was adopted. Phillips opposed construction of multiple purpose dams in Oklahoma and used the National Guard to block completion of the Grand River Dam Project, but was overruled by a federal court injunction. The final years of his term were focused on mobilization for World War II, which helped bring Oklahoma out of the Great Depression.

He chaired the Interstate Oil Compact Commission from 1940 to 1942. Because of his disagreement with New Deal programs, Phillips would not back Franklin Roosevelt, the Democratic candidate, for reelection. He ultimately broke with the Democratic Party and supported the Republican ticket during the 1942 election.

His term was marked by his proposals to trim the state budget, but despite deep cuts, the budget produced by the 17th Oklahoma Legislature was not balanced. It was the last budget not subject to constitutional requirements to balance the budget approved by voters in 1941. Phillips was responsible for the constitutional amendment requiring a balanced budget by the Oklahoma Legislature.

In spite of his accomplishments, his career as governor was impeded by labor disputes, many from the oil industry. During his governorship, Phillips was charged with accepting a bribe, was tried twice, but was eventually acquitted.

Throughout his term he received many honors, including honorary chief of the Otoe tribe. He made the presentation to the nation of the Will Rogers statue in the U.S. Capitol Building in Washington, D.C. Phillips was a member in many organizations.

Phillips was married twice. His first wife was Myrtle Ellenberger of Norman. They were married on June 19, 1916, and had two children, Robert Rowe and Lois Ann. The couple later divorced in 1951. On April 24, 1953, he married Helen Conklin.

After retiring from the office of governor, Phillips moved back to his farm near Okemah, and he continued to practice law. A decade and a half later Phillips would pass on, dying of a heart attack in the post office in Okmulgee on March 27, 1958.



This statue of Will Rogers was presented in Washington, DC by Governor Leon Phillips. Of the statues in this part of the Capitol, the Rogers sculpture is the only one facing the Chamber entrance. According to guides at the Capitol, each President rubs the left shoe of the Rogers statue for good luck before entering the House Chamber to give the State of the Union address.

