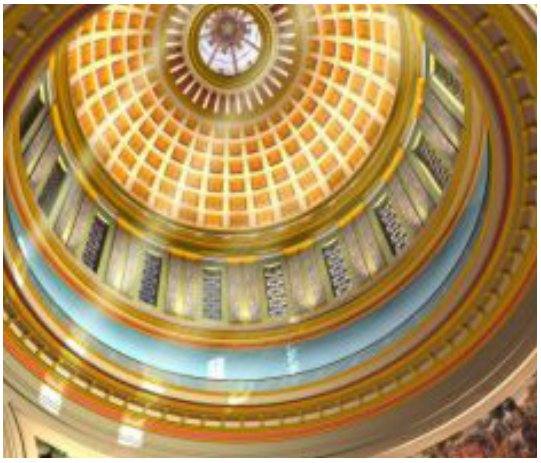

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem

FORUM

Volume XXV, Issue II ● February 2016

Director's Notes:

It was good to see everyone at the CODA meeting in Norman recently. This is always a busy time of year for everyone, including the Ad Valorem Division. Still, it's good to get together and share information about everything that's going on in the world of ad valorem.

The Ad Valorem Division has sent out the 2016 Capitalization Rate Conference notice. The Conference is set for March 24-25 in the Ad Valorem Division Conference Room. This marks the ninth year that these conferences have been conducted. The conferences have been another tool for input and dialogue with industry and assessors, as we go through the difficult task of centrally valuing around 275 companies.

Our field staff is actively involved in audit work and CAMA assistance right now, and they are working hard to accomplish all the tasks before them. They will continue to spend time with counties that are generating CAMA values and assist noncompliance counties, while managing their audit responsibilities and meeting their audit deadlines. I appreciate their efforts and know how hard they work to get everything accomplished in a timely manner.

With the state budget crunch, and with two field staff positions remaining vacant, there will be challenges in managing our limited resources. We will continue to do our best to assist each county within these limitations.

It's not something that most of you are thinking about right now, but the Ad Valorem Division is actively planning the 72nd Annual Educational Conference for Assessing Officers, which is scheduled for August 2-5. Each year, we review your comments and try to provide information on topics that you have requested, and share materials that will directly benefit you in your work.

IAAO President-Elect Randy Ripperger, who is Polk County Assessor from Des Moines, Iowa, will speak at the opening session, and at various times during the Conference. We are excited to have him join us this year. We are in the second year of a three-year hotel contract with the Southern Hills Marriott in Tulsa, so we will all assemble once again, in our usual spot, during the "dog days" of summer!

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

Kind Regards,

Joe Hapgood, CAE
Ad Valorem Division Director

P.S. – "Service is the essence of our purpose in life."

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Busy Times

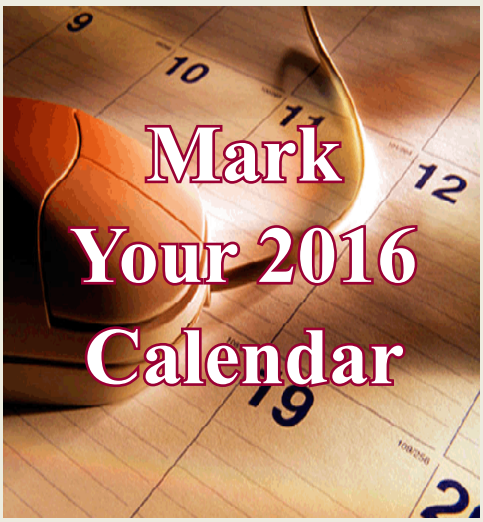
Hi there. Well, it's been a long first month of the year. Right now, I am working to get the new county support DVDs made that include the new 2015 aerials, along with the up-to-date school and city boundaries. I hope to have them all done before the CODA meeting. If you didn't already get your DVD, it will go out in the mail soon.

Between making DVDs, and being out of the office on county support runs, I find the stack of paper work on my desk has grown at an alarming rate. To deal with this issue, I will need to optimize my county visits. To make sure that you are being taken care of in a timely manner, I am going to ask that you send visit requests in email form to: steve.oliver@tax.ok.gov . This way, when you ask for assistance I can get you in on a first come, first served basis. It should help insure that I do not leave anyone out. This will also allow me to group my trips together regionally whenever possible, optimizing my travel time. In your email request, please include a list of what you need to have done. That way, I will arrive completely prepared for what we need to accomplish.

I know this is a busy time for you, with Personal Property filings and getting ready for your protest period. I know that for myself, I am already starting to think about the August Educational Conference. If anyone has a request for something they would like to be covered at school, now is the time to mention it—your ideas are welcome.

I appreciate the support I get from all of you when I visit. It has been a joy to serve you, and I look forward to working with you throughout the year. Don't be shy, or question your abilities; each of you has something to share, and I am always looking for better ways to do things.

Until our next visit….

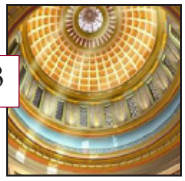


District Meeting Schedule:

- May 6: NE District Meeting, Craig County (Kelli Minson, Chair)
- May 13: NW District Meeting, Woodward County (Mistie Dunn, Chair)
- May 20: SE District Meeting, McCurtain County (Stan Lyles, Chair)
- May 27: SW District Meeting, Stephens County (Dana Buchanan, Chair)

OTC Annual Educational Conference:

- August 2-5: Tulsa Marriott Southern Hills



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"Let's Get Personal" Property

by Patty Heath

The process of balancing the 5-Year Exempt Manufacturing numbers with the county bills is still a work in progress. We need to have all the corrected tax bills turned in by the end of February. This will help us send the claim forms to you, so they can be submitted for approval by the State Board, and the subsequent legislative appropriation can be requested and approved. This will ensure the schools receive the monies in a timely manner. Remember, the legislative appropriation will be around $40 million dollars this year. This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program.

As you are completing the balancing process, please verify the school district as well as the tax liability. If there are any discrepancies in either, please call me at 405-319-8200. 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 property and personal property bill on one printout.

The Personal Property Schedule Final is on the website for use now. The cycle will start over, and preparation for the 2017 Schedule is under way. If there are any categories that you would like to see in the PP Schedule, let us know. Research can be done to check the viability of the subject.

Remember: this year's wind generation will have no trending factors assigned. The 2016 Square Foot Guide is posted on the "Assessor's only" section of the website.

100% Veterans' Exemption

We've recently had a few phone calls from assessors concerning 100 Percent Disabled Veteran's letters used to file for property tax exemption. The veterans coming into county offices are requesting their property tax exemption using a different 100 percent disabled certification letter not provided by the Oklahoma Department of Veteran Affairs located in Muskogee. The veterans are claiming that this is a "replacement letter."

After verification with the ODVA in Muskogee, the embossed letter has not been changed. The veteran still needs to receive the embossed letter from the ODVA in Muskogee to be eligible to receive their exemption [see Article 10, Section 8D, 8E, and 8F].

Veterans may call ODVA in Muskogee at 918-781-7766, and give them the case number on their USDVA 100 Percent Disability awards letter, to get the process started for getting the ODVA letter with the embossed seal.

Reminder: To qualify for the 100 Percent Disabled Veteran's Property Tax Exemption, the veteran must be certified and receiving benefits from the USDVA at the 100 percent rate, and be eligible for the homestead exemption. The veteran must be on the deed for the home, and can only claim the exemption on their primary residence. Rural homesteads are restricted to 160 acres; urban households to 1 acre. To apply for the exemption, the veteran or surviving spouse must have the letter from the ODVA with the embossed seal, a valid photo I.D. (Oklahoma Driver's License, Military I.D. or V.A. Benefits I.D.) and a completed OTC 998 form. OTC Rules 710:10-14-1 through 710:10-14-8 and 710:10-16-1 through 710:10-16-4.

Doug Brydon
Deputy Director Ad Valorem

Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to jbittner@tax.ok.gov.

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David L. Walters

Twenty-fourth Statehood Governor

January 14, 1991 - January 9, 1995

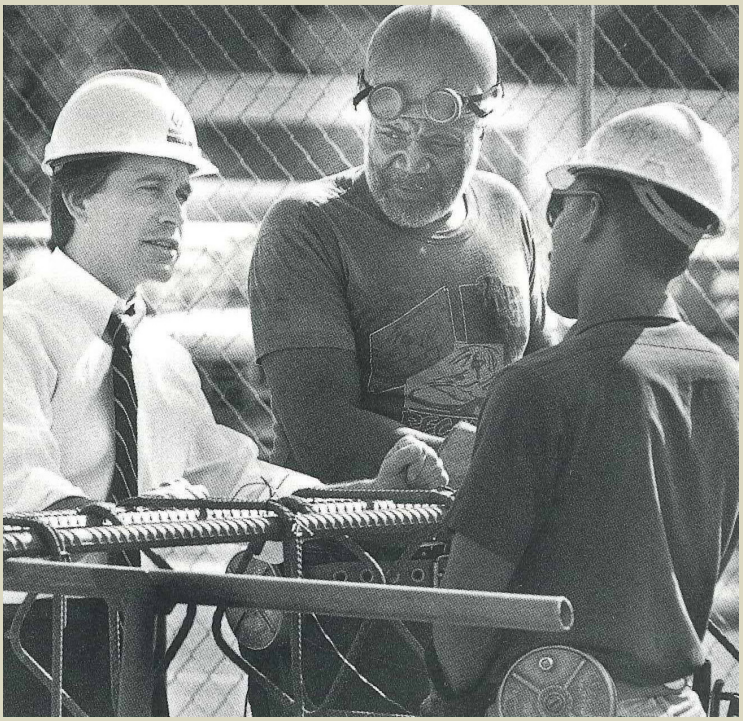
David Lee Walters was born in 1951 near Canute, Oklahoma. He spent his early years on a small family farm that produced cotton and wheat. He graduated from Canute High School in 1969 as valedictorian, and was graduated from the University of Oklahoma in 1973 with a bachelor's degree in industrial engineering. He earned a master's degree in business administration from Harvard University in 1975. He began his career at the University of Oklahoma as a management systems and projects administrator.

Walters was tapped by Gov. David Boren in 1976 to serve as a project manager in his administration. From 1977 to 1982, he worked at the University of Oklahoma Health Services Center. During that time, he rose to the position of Associate Provost, becoming the youngest executive officer in the university's history.

He served on the commission of the Oklahoma Department of Human Services in 1983, and was appointed co-chair of Gov. George Nigh's 100-member Commission on Government Reform in 1984. He was later appointed to serve on the Oklahoma Human Services Commission.

Walters entered private business around 1985, heading up two real estate companies, the Burks Group and American Fidelity Property Company.

He ran for governor in 1986, losing to Henry Bellmon. In 1990, he campaigned for the office once again, running on a platform of no new taxes without public approval. He promised to run state government like a business, supported term limits, and education reforms. Portrayed as a political "outsider," Walters won the election, carrying 75 of 77 counties.



David Walters discussing labor issues at a jobsite in Oklahoma.

During his term, education funding was increased by nearly one third. A $350 million bond issue for higher education, the first in 25 years, resulted in renovations and construction on college campuses across the state. Walters began initiatives in several areas including child development, rural development, and welfare reform. His administration focused

Continued on page 5...

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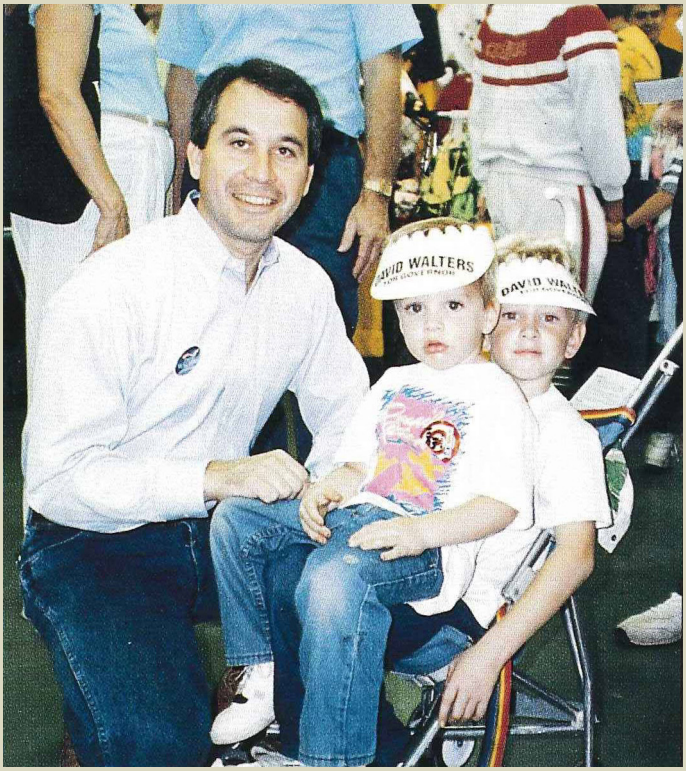
Continued from page 4 "The Governors of Oklahoma - David L. Walters"...

on improving the environment, reforming workers' compensation, easing prison over-crowding, and tightening gun control. While in office, he promoted economic development, and the state saw record job growth.

Walters' time as governor was marred by great personal tragedy. He and his wife, Rhonda, lost one of their four children, Shaun, during his first year as governor. In addition to the loss of his son, charges of campaign contribution irregularities colored his time in office. Facing possible impeachment, Walters reached an agreement with prosecutors, which he felt was in the best interest of his family. He did not seek a second term.



Governor Walters at the State Fair of Oklahoma.

Walters entered the energy business in 1995, forming Walters Power International. WPI supplies, develops, services and manages electrical generation power plants throughout the world. He and Rhonda still own real estate companies, and through their management company, lease office space to private businesses and many state agencies.

He ran unsuccessfully for the U.S. Senate in 2002, against incumbent Jim Inhofe. He has not sought public office since.

Governor Walters visits with children in an elementary school classroom.