



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 recently. This is always a busy time of year for everyone, including the AdValorem Division. It's good to make time to get together and share information about everything that's going on in the world of ad valorem.

The AdValorem Division has sent out the 2017 Capitalization Rate Conference notice. The Conference is set for 9:00 a.m. March 30, in the 4th floor training room of the Connors Building at the Capitol Complex. Scheduled individual conferences will be held March 29-31.

This marks the tenth year that these conferences have been conducted. They 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. 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 three vacant field staff positions, 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 AdValorem Division is actively planning the 73rd Annual Educational Conference for Assessing Officers, which is scheduled for August 1-4. Each year, we review your comments and try to use that information to cover topics that you have requested, and to share materials that will directly benefit your work.

IAAO President-Elect Dorothy Jacks, AAS, who is a Property Appraiser in Palm Beach County, Florida, will speak at the opening session, and at various times during the Conference. We are excited to have her join us this year. We are in the final year of a three-year 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! That contract will be “re-bid” this next year.

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
AdValorem Division Director

P.S. – “Remember, everything's funny as long as it happens to someone else.” - Will Rogers, 1934



Don't shoot the Messenger!! All of the Mapping Support CD's should have been delivered to you, either at the Spring CODA conference, or by mail. I am bound to get some phone calls about the School District codes. From my understanding, the Board of Education changed their school codes a while back, and the University of Oklahoma's Center for Spatial Analysis (the GIS central point for Ad Valorem, Board of Education and the Election Board) kept the old and new codes on the OTC-SCH shape file. That has changed.

Some counties have already converted to the new code, which is great; you are ready to go. For the rest of you, it will be time to upgrade.

In June, when the class schedule for the August Educational Conference comes out, there will be a class available on the new codes, including the Ad Valorem reference number. A map for all of the counties will be available at the conference in August, which will include both the new and old codes.

In the meantime, if you have questions, I am always available, or you can go to the OU website and download your county's map. (<https://data.csa.ou.edu/list.html>). Speaking of the August Educational Conference, now would be a good time to send me suggestions for anything you would be interested in having a class on. I already have some ideas, but feedback on what you want to learn, always works best. I am here to assist you in any way I can, and I am looking forward to our future visits.

“Let's Get Personal” Property

by **Patty Heath**

Balancing of the 5-Year Exempt Manufacturing with the county bills is ongoing. We need to have all the corrected tax bills in to us 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 help ensure the schools receive the monies in a timely manner. This year's legislative appropriation will be around \$70 million dollars. 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 405-319-8200. According to Rules 710:10-7-18 through 710:10-7-20, a separate account is required for each 5-Year Exemption, and there could be both a real and personal bill for one printout.

The Personal Property Schedule Final is on the website for use now. The cycle starts all over and preparation for the 2018 Schedule is under way. If there are any categories that you would like to see included in the schedule, let us know. Research can be done to check the viability of a subject. Remember, this year's wind generation will have no trending factors assigned. The 2017 Square Foot Guide is now on the Assessor only webpage.





National Register Of Historic Places Lincoln County, Part 2

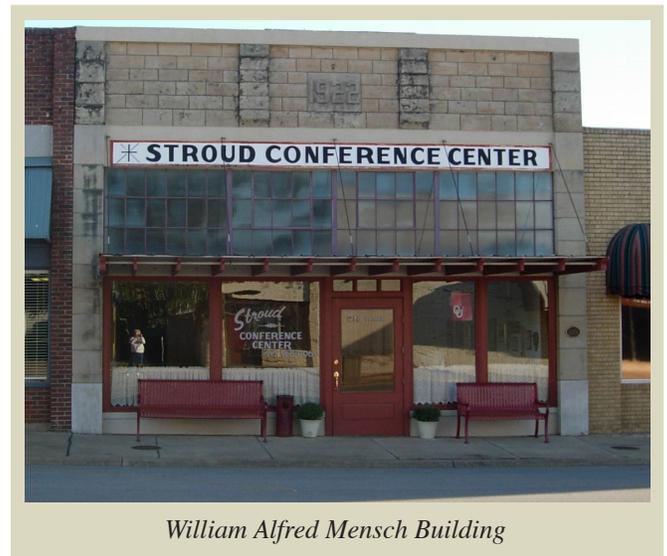
The tour of Lincoln County continues this month with a look at some of the buildings on the National Register of Historic Places located in Stroud.

The Stroud Trading Company Building, also known as the Stroud Trading Post, is located on the corner of Main Street and Second Avenue. It is a brick building with sandstone trim, and was one of the first commercial establishments in Lincoln County during territorial days. The two-story building was constructed in 1901, and features decorative brickwork at the top. It was altered slightly when larger front windows were installed, and the original wood floor was replaced in 1917 with cement. In 1902, the second floor was dedicated as a lodge hall and opera house, and it continued to be used for this purpose until 1925. That year, the upper floor was remodeled to become the Liberty Hotel, since a housing shortage had developed following the discovery of oil in the area. The second floor also served as classroom space for Stroud Schools for a time. When built, the interior boasted the longest floor space of any commercial structure in Oklahoma Territory. This building was added to the register in 1979.



Stroud Trading Company Building

At 218 West Main Street is the William Alfred Mensch Building, otherwise known as the Stroud Convention Center. The one-story masonry building was constructed in 1922, and designed in a Commercial Style typical of storefronts following World War I. The front features limestone blocks and is sparsely decorated. Other walls are constructed of rough sandstone blocks. In addition to the large display window, the building features a clerestory strip to allow more light to enter, showcasing sale goods that were on display. The building has been altered inside several times over the years, but the integrity of design has remained. It was added to the register in 2000.



William Alfred Mensch Building

Another building on Main Street on the historic register is the Hotel Lincoln, also known as the Hotel Stroud. The building at 323 Main Street began life as a one-story drug store. In 1924, the second story was added and the hotel established on the second floor. It was named Hotel Lincoln for the county in which it was located. Situated on the corner, the entrance is canted, and the placement of the first floor store front was on a canted wall. Display windows flank the entrance, one large window to the left, and two adjacent windows on the right. A row of clerestory windows sits above the main display windows, allowing more natural light to enter. The second floor is simple in design with the windows resting on a row of corbelled brick. The building is capped with a cast stone coping underlined with corbelled brick. The hotel was a significant part of the community

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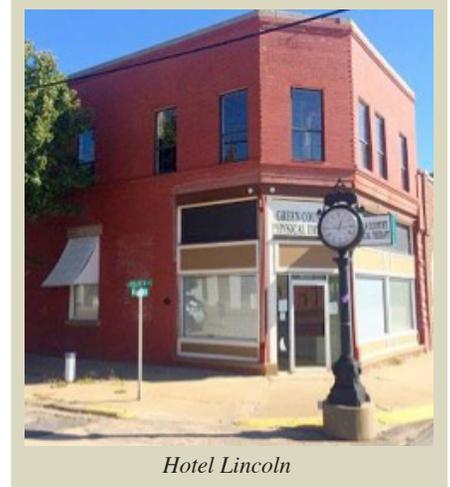




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between the years 1926-1944, when Route 66 travelers needed a place to stay. The hotel was added to the register in 1995.

The Southwestern Bell Telephone building located at 301 W. Seventh Street is significant as the only Art Deco style building in Stroud. It was constructed in 1929 and features 23 wall pilasters, with 16 of these extended above the terra cotta cornice, topped with stepped ornamental crowns. As with most Art Deco styled buildings, it gives the feeling of vertical lift. The building is constructed of buff brick and features a limestone belt course between floors. Very few alterations have been made to the building, and it is still owned by Bell Telephone Company. It was added to the historic register in 1986.



Hotel Lincoln

One of the best known buildings in Stroud that is on the register is the Rock Café, located at 114 W. Main. It is a tall, single story sandstone building constructed by Roy Rives between the years of 1936-1939, on historic Route 66. He poured the concrete foundation one wheelbarrow at a time. Mr. Rives paid \$5 for all of the stone that was used. The cafe was added to the register in 2001. In May 2008, the building was destroyed by fire, with only the sandstone walls and chimneys still standing. The owners rebuilt, and the café reopened in June 2009. From the outside, the integrity of the original sandstone construction remains. It is still an excellent example of a roadside restaurant, and is significant for its location on the “Mother Road.”



Southwestern Bell Telephone Building

Added to the historic register in 1997, the Old Stroud School is another of many buildings built by the Works Progress Administration. It was erected in 1936 just outside of the city limits. The two-room school is constructed with native stone and features a brick chimney, ribbon windows, and paired windows. In the early 1980s, the Oklahoma Turnpike Authority used the school as office space.



Rock Café after 2008 fire

One of the houses listed on the historic register is the James W. Stroud house located at 110 E. Second Street. The town’s founder, Stroud built the house in 1898, prior to statehood. The two-story house features a clapboard wall finish, steeply pitched hip roof, and gables. The house incorporates elements of the Eastern Stick Style including asymmetrical composition, cross gables and projecting two-story bay windows. The cross gable ends feature fish scale trim and stained glass windows. Modifications were made in 1940 to the porch, and a one-story addition was made to the South side of the house. The Stroud house is the oldest remaining example of a Territorial period house in the city, and was added to the register in 1984.



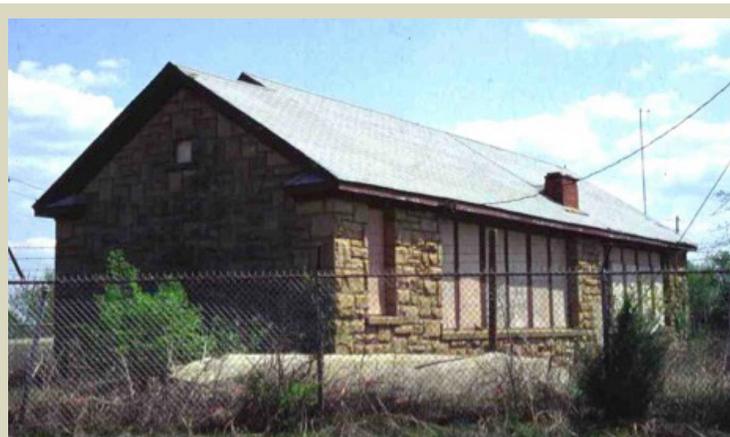
Restored Rock Café





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Also added in 1984 is the Hadley House, located at 622 N. Fourth Avenue. It is a square, Bungalow Style two-story home, built in 1915, featuring a cross intersecting hipped on hipped roof with four dormers. The roof is supported by attenuated rafters which project beyond the wall line. There is also a bay window on the first story of the house's south side, which is flanked by two wooden framed windows. The house is an example of the Western Stick Style and was finely crafted as typical of the Craftsman Movement in America.



Old Stroud School

Two other houses of note are the Bon Ton House (Haynes House) located at 404 N. Fourth Avenue, and the Joseph Carpenter House, at 204 W. Sixth Street. Both houses were added to the register in 1986.



James W. Stroud House

The Bon Ton House was built in 1902, and is the oldest remaining example of Second Empire Style construction in Stroud. It features a mansard roof with concave profile, pediment roof dormers with scrolled metal cresting above the pediments. The main roof features scrolled metal cresting along the roof ridges, and an interior corbelled chimney stack. Eight wooden columns support the veranda.

The Joseph Carpenter house was built in 1913 in what is known as “Prairie Style.” The style was popular in the Midwest, and Mr. Carpenter brought in an architect from Kansas City to design his new home. It features a rectangular floor plan of two-and-a-



Hadley House

half stories with one-story porches in the front and rear. Horizontal lines are emphasized by the hipped roof with wide overhanging unenclosed eaves, contrasting wood, and stucco wall finish and trim. The home features many double-hung windows with lead panes done in geometric patterns.





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For more information about buildings in Oklahoma that are on the National Register of Historic Places, visit the National Park Service website at: <https://npgallery.nps.gov/nrhp>



Bon Ton House



Joseph Carpenter House



Mark Your 2017 Calendar

District Meeting Schedule:

- April 28: Northeast District Meeting - Sapulpa
- May 5: Southwest District Meeting - Frederick
- May 12: Northwest District Meeting - Cherokee
- May 19: Southeast District Meeting - Holdenville

73rd Annual Education Conference for Assessing Officers:

- August 1-4