



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 Ad Valorem Division. Still, it was 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 2018 Public Service Capitalization Rate Conference notice. The Conference is set for 9:00 a.m. on March 29 in the ODOT Building at the State Capitol Complex. This will make for an easier ingress/egress without the extra security steps, and we are hopeful that parking will be adequate for our group.

This marks the 11th year that the Cap. Rate Conferences have been conducted. These 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 continue to 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.

It’s not something that most of you are thinking about right now, but the Ad Valorem Division is actively planning the 74th Annual Educational Conference for Assessing Officers, which is scheduled for July 31 – August 3. Each year, we review your comments and try to provide topics that you have requested, and share materials that will directly benefit you in your work.

IAAO President-Elect Tim Boncoskey, who is the Chief Deputy Assessor in Maricopa County Arizona (Phoenix), will speak at the opening session, and at various times during the conference. We are excited to have him joining us this year. We just completed a new hotel bid process for the Educational Conference, and a new three-year hotel contract with the Southern Hills Marriott in Tulsa is now in place. So, we will all assemble once again in our usual spot during the “dog days” of summer! There was one other bidder this time, which was the Doubletree Hotel on South Yale Ave.

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. – “It’s easy to make a buck. It’s a lot harder to make a difference.” - Tom Brokaw



Good day fellow Cartographers,

It has happened: I have the 2017 Aerials provided by NRCS. At the time this article was being written, I was in the process of creating the MAPPING SUPPORT DVDs for you. My goal was to get them finished in time for the February CODA conference. If your county's disc wasn't finished in time, it will arrive via snail mail, soon.

About the Aerials: they are FREE. The quality may be great sometimes, and not-so-great at others, but did I mention, they are FREE? These are not the best high resolution photos ever made, but they are adequate for the way we use them. We can use them for monitoring AG land use, to identify new structures, and as a current background for maps. Most importantly, we can use them as a date stamp, because we know that these pictures were taken during the summer, and in what year they were taken. It means the maps we sell, using these images, will be accurate.

If you are an ARCGIS or QGIS user, these Aerials will slide right into your program, and they will work. If you are using any other Mapping program, get in touch with me, and we will look for solutions.

State CAMA users: In the AA program, there are two buttons on your property screen that are linked to a folder on your server, intended to give you an image of a map for that section. In the past, it has been a laborious process to create these images. However, I have perfected a technique to get the job done easier, so expect a visit from me sometime this year.

As always, if you need assistance with the aerials, feel free to contact me. The only dumb question is the one you didn't ask. You never know, you might even have come up with an idea that will help everyone else.

P.S. I am looking for deeds to use for the August Educational Conference. If you have a deed, that is interesting, I would like a copy of it. The goal is to have enough deeds to fill a 2-hour time slot. Audience participation is encouraged, for although this class features demonstrations, there is more than one way to read a deed. This may also be a good time to get that one deed, the one that has been bugging you, taken care of. I will be accepting sample deeds up to the week before the conference.

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.





“Let’s Get Personal” Property

by **Patty Heath**

5-Year Exempt Manufacturing balancing with the county bills is still in process. We need to have all the corrected tax bills 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. Only then, can the subsequent legislative appropriation be requested and approved, so the schools receive the monies in a timely manner. Remember that the legislative appropriation will be around \$90 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. 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 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 2019 Schedule is under way. If there are any categories that you would like to see 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 2018 Square Foot Guide is now on the Assessor Only webpage.

OKLAHOMA
BUSINESS PERSONAL PROPERTY
VALUATION SCHEDULE

2018



OKLAHOMA TAX COMMISSION
AD VALOREM TAX DIVISION

ISSUED IN ACCORDANCE WITH 68 O.S. 2011, § 2875 D4

National Register Of Historic Places Beckham County (Part 1)

This month’s Forum feature will focus on sites listed on the National Register of Historic Places in Beckham County starting in the County Seat of Sayre. Many buildings in Sayre area listed on the register, including the Downtown Historic District, were added in 2002. The irregularly shaped area along Main and Fourth Streets encompasses nearly three blocks, and contains 39 buildings. Main Street was once State Highway 41 (now State Highway 152) and Fourth Street was part of famed Route 66 and U.S. Highway 283. One of the 39 buildings included on the register is the First National Bank Building, located at 102 West Main (Main and Fourth Street intersection). Built in 1905, the two-story brick structure was designed and built by W.M. Rice. In 1907, Rice incorporated the design when building the adjacent structure at 104-106 West Main, known as the Flournoy Building. After 1909, the buildings were known as part of the Thurmond Block. Both buildings feature flat roofs. Second story windows where



First National Bank, part of Downtown Sayre Historic District





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the buildings join, share a stone header and sills, even though the windows are not continuous. Some of the windows are not original to either building, and many have been painted. A decorative brick arcaded corbel table is featured on both buildings, with a patterned raised brick design underneath the table. The brick parapet on the bank features a pediment design with a nameplate in the center reading “First National Bank 1905.” Historically, a brick parapet was centered above the east windows of the Flournoy Building, but it has been removed, with only two short brick columns remaining. Most of the buildings within the Downtown Historic District are commercial in nature, one or two storied, constructed of brick, feature store fronts, and have flat roofs.

The Champlin Service Station is located at 126 West Main, and was added to the historic register in 2004. Constructed in 1934, the oblong shaped building replaced a smaller Prince Brothers station that was built in 1923, positioned at a diagonal on the corner of Fifth and Main Streets. When Route 66 was constructed, it traversed Main Street,



Champlin Service Station, Sayre

directly in front of the Prince Brothers station. In 1934, the first part of the Champlin building was erected followed by an expansion in 1937. The station is done in an Art Moderne architectural style, which was popular between the years of 1920-1940. The streamlined effect is created with smooth walls, curved corners, and sweeping lines. Each corner is marked by pilasters rounded at the top just shy of the coping of the wall. Long horizontal ovals are located high above the windows between the pilasters. Stepped out concrete is painted in alternating contrasting colors, which have changed over the years. Not used as a service station for 50 years, the building has been the subject of careful restoration and is an example of what could be found along the “Mother Road.”

Located at 408 North Fourth Street, the J.W. Danner house may not look special from its photo. The one-and-a-half story home is nearly square, and is constructed of concrete blocks. Not typical rectangular-shaped blocks, but locally manufactured blocks that are triangularly shaped, with hollow centers. Danner constructed the house himself, and manufactured the blocks with his own mold on the home’s site in 1905. The rock faced triangle-shaped blocks are fitted together at the short sides to form a straight wall. To see a detailed diagram, visit: <https://npgallery.nps.gov/nrhp>



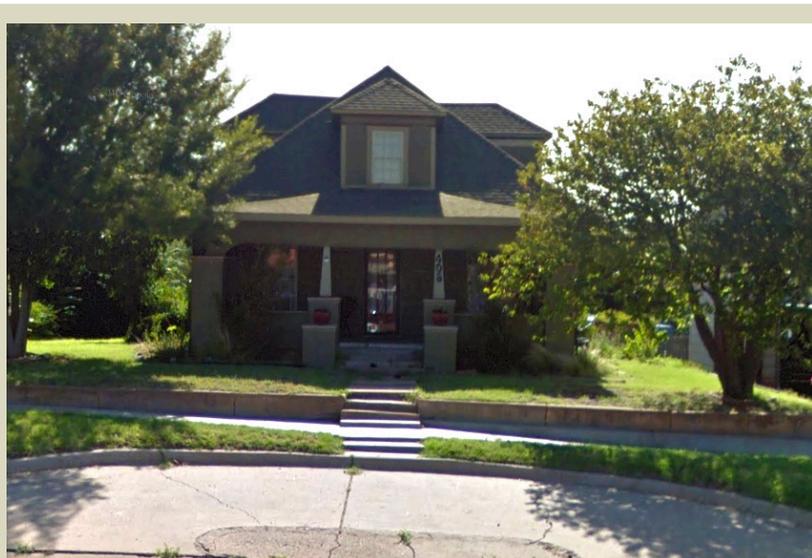
Danner House, Sayre





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The Danner house features a front porch that runs the length of the house, and is thought to have replaced the original porch around 1910. Half-piers flank the central steps and are topped with wooden posts that help support the porch roof. The roof features four hipped dormers, and the dormers and the roof have boxed eaves. What makes the house notable is the unusual block construction, which remains intact and uncovered. Some of Danner’s property was purchased by the town site company to build Sayre, but he retained the block of land his home was located on that later became known as Danner Hill. The house was added to the register in 2002.



Danner House, Sayre

The Sayre Rock Island Depot was built in 1927 at 106 East Poplar. It replaced a depot built outside of the city limits in 1901. The new depot is located just two blocks from downtown, on the north side of the tracks. The one-story building is done in an Italian Renaissance style with a gable-on-hipped roof of red ceramic tile. Set on a concrete foundation, the building is a combination of red



Rock Island Depot, Sayre

brick and stucco with a stringcourse of stone in between. The windows have flat headers and stone sills. Two large freight doors are located on the baggage side of the depot, with one door shorter to allow for the above grade dock. The doors are thought to be original to the building. Wide open eaves, oversize brackets with stone drops, triple windows, and a red brick chimney decorate the building. Nominated to the historic register in 2000, the building houses the Shortgrass Country Museum. The outside of the building is mostly intact, but as the interior was repurposed, and not many original historical features remain.

The Beckham County Courthouse has been on the historic register since 1984. Located on Courthouse Square, the three-story building is constructed of brick and stone. The first floor brickwork is laid in a pattern of six raised and one recessed brick, running in horizontal lines. A stone water table is located above the first floor. Doorways on three sides have wide stone jambs. Large Tuscan columns rise, from the water table above the entrances on the east and west sides of the building, all the way to the cornice. Four stone pilasters, flanked by two wider brick pilasters, flank the north and south sides of the building. A cornice covered

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in painted copper sheeting is above the third floor. It is decorated with dentils and pearl molding which supports a brick parapet topped with a stone edge. Atop an octagonal base, a clock dome rises from the flat roof. The dome has flat panels for four clocks, facing four directions. The dome roof is supported by 12 Doric columns, and it is topped with a miniature dome, also supported by 12 Doric columns. The courthouse was built in 1911, and is one of the few in Oklahoma that features a large dome.



Beckham County Courthouse, Sayre

Located on Route 66 in Texola, just a few miles from the Texas-Oklahoma border, is the Magnolia Service Station. Erected around 1930, it is an example of the “house” style of service station, popular after 1910. It is built of ornamental concrete blocks and has a single bay clapboard garage. The blocks have a rock-faced stone



Magnolia Service Station, Texola

pattern. The front features a single paneled wooden door with a window on either side. A large plywood canopy, supported by metal pipes, provided protection from the weather and extends over the pump station and the building. The canopy and clapboard garage are thought to have been added in the 1940s or 1950s. It was one of the first service stations on Route 66 that travelers on the western side of Oklahoma would have encountered. The Magnolia Petroleum Company was incorporated in 1911, with the majority of their activity in Texas. The company began exploring Oklahoma oil fields in 1913, and opened an office in Oklahoma City in 1919. Route 66 was not paved in Western Oklahoma until 1931, and it's thought the station was built just prior to that time. The station changed hands, and brands, a few times over the years, even serving as a fix it shop for a while. Doors were permanently closed in the 1980s. An example of many service stations that were located along the Mother Road, the Magnolia Station was added to the register in 1995.

Next month's Forum will conclude a look at places on the National Historic Register that are located in Beckham County.

