



*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.*

## Oklahoma Ad Valorem

# FORUM

### Director's Notes:

It was great to see everyone at the CODA meeting in Norman recently. This is always a busy time of year for everyone, but it's still 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 notices for the 14th annual Public Service Capitalization Rate Conference. The conference is set for 9:00 a.m. on March 26, in the Concourse Theater located in the tunnel of the Capitol Complex. These conferences will be instrumental for input and dialogue between industry professionals and assessors as we go through the difficult task of centrally valuing around 280 companies.

Our field staff is actively involved in audit work right now. I want them to know I appreciate their efforts and know how hard they work to get everything accomplished in a timely manner.

The Ad Valorem Division is actively planning the 76th Annual Educational Conference for Assessing Officers, which is scheduled for August 4 – 7. Each year, we review your comments and try to implement them by providing topics that have been requested and share materials that will directly benefit your work. IAAO President-Elect Greg McHenry, AAS, Riley County Appraiser in Manhattan, Kansas, will speak at the opening session and at various times throughout the conference. We are excited to have him joining us this year. Our likely IAAO National Instructors include Lisa Hobart, CAE, PPS, ASA (IAAO Fellow, Former National Instructor of the Year) and Marion Johnson, CAE (IAAO Fellow, Former National Instructor of the Year). Vice President- Wade Patterson will probably be in attendance as well. We are in our 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!

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. We truly enjoy working with each of you and we are grateful for your dedication and professionalism.

Kind Regards,

Joe Hapgood, CAE  
Ad Valorem Division Director

*P.S. – “Go the extra mile- It's never crowded.”*



The aerial photos are here! The USDA: NRCS (United States Department of Agriculture: Natural Resources Conservation Service) division has made a commitment to provide aeriels every three years. Fortunately, funding has allowed them to fly every other year. The files are stored on the web at Box.com. If your I.T. department is blocking this site, I have a list of servers that will be needed to unlock and access the files. As a reminder, the State of Oklahoma did not pay for them.

The 2017 aeriels were shot at 1M resolution and 2019 aeriels were shot at 60cm (2'). The cities of Tulsa, Oklahoma City and Lawton have 6" (15cm) aeriels that were shot in 2018. The 3" (7.5cm) vertical, oblique aeriels and LIDAR are available for: Stillwater, Chickasha, Altus, Duncan, Ardmore, Ada, Durant, El Reno and a few border areas near Ft. Smith, Ark., Siloam Springs, Ark., as well as Liberal, Kan. Collection dates for these areas were completed in 2018 and 2019. The aeriels shot are in the UTM projection; most GIS systems should be able to handle the projection with little difficulty. The company that flies aerial missions for the USDA is SURDEX. If you have issues installing the aerial footage, contact your vendor for solutions. For all other inquires about different products SURDEX offers contact:

Tim Bohn, CP, PMP  
SURDEX Corporation  
520 Spirit of St. Louis Boulevard  
Chesterfield, MO 63005  
Main Office: (636) 368-4400  
timb@surdex.com  
[www.surdex.com](http://www.surdex.com)

**How to get aerial footage:**  
<https://nrcs.app.box.com/v/naip/folder/94330766675>

**If you have to enter it in manually, this is an option:**  
<https://tinyurl.com/tnqhvvtj>

The folders are encoded like this: (ortho\_I-Ihn\_s\_ok"YOUR COUNTY NUMBER"\_2019\_I.zip)

Your county number is your FIPS (Federal Information Processing Standard) number, which is different than the county number you are more accustomed to. You should be able to find this number on any federal paperwork you have. If you do not know the FIPS, it's the last 3 numbers on Figure 1.

Click on the Zip file, move it to a location you can remember and then unzip. If you have issues, you will need to contact your support vendor for further instructions.

Until next time, enjoy the scenery.

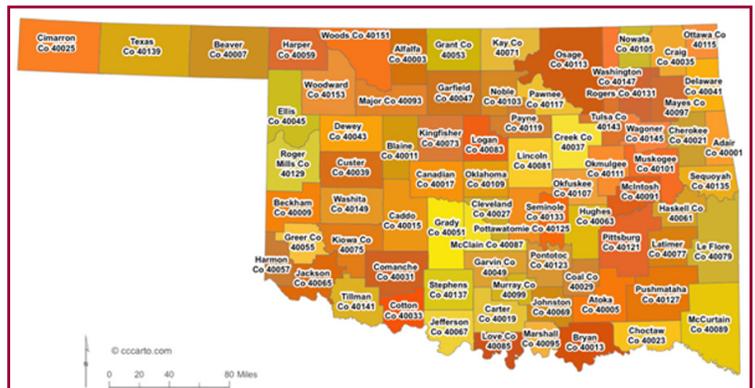


Figure 1





## “Let’s Get Personal” Property

by **Patty Heath**

The process of balancing Five-Year Manufacturing forms to numbers on the county bills is ongoing. 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 and the subsequent legislative appropriation can be requested and approved so the schools receive the monies in a timely manner. Remember, this year the legislative appropriation will be over \$100 million dollars. This will be the largest appropriation of monies in the history of the Five 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, please call 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 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 2021 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 subject. Remember, this year’s wind generation will have no trending factors assigned. The 2020 Square Foot Guide is now on the Assessor-only webpage.

## National Register Of Historic Places Murray County, Part 2

This month wraps up a look at sites in Murray County that are listed on the National Register of Historic Places. With 27 buildings, including ones within the Historic Sulphur Downtown Commercial District, only a few can be mentioned in the space allotted. One of the oldest buildings is located at 108-114 W. Muskogee. The two-story Commercial style structure was built in 1905 of buff colored brick with a red brick parapet and decorative cornice. The ground floor housed retail and office space, while the upper floor was the Pennsylvania Hotel. The second floor windows are framed by red bricks in Quoin style pattern.



*108-114 W. Muskogee Sulphur*

The building’s neighbor at 116-120 W. Muskogee was completed in 1906. The three-story corner Classical Revival style bank building is constructed of tan colored brick with red brick fields. The parapet wall of tan and red brick has recessed sign plates. The canted corner entry has plain cast stone columns with Corinthian capitals and broken pediment. The word “Bank” is featured above the entry.



*116-120 W. Muskogee Sulphur*





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The Hassen Building, located at 200-210 Muskogee, was constructed in 1918 to be fire-proof. The two-story Commercial style building is constructed with red brick and highlighted with limestone. It features a canted corner entry and multiple store fronts on Muskogee Avenue and on 2nd Street. Chicago style windows with leaded glass transoms are featured on the second floor and there are seven sets on the Muskogee side and six sets on the 2nd Street side. Each window has a limestone string course above a soldier bond lintel. The string course features decorative shouldered drips.



*Hassen Building, 200-210 W. Muskogee, Sulphur*

The two-story Commercial Italianate building at 214-216 West Muskogee is constructed of red brick. The building is divided into two storefronts separated by a central bay, with an entrance to the second floor. The two outside bays each have three windows with segmental arch, corbelled brick lintels. The central bay features a paired window set under on lintel on the second floor and a round arch entry with sidelights on the first floor. The store front at 214 has a clear transom and flat awning. The 216 storefront has black Carrera glass surrounded the recessed storefront. No year of construction is given in the information sheet.



*214-216 W. Muskogee, Sulphur*

The building at 218-220 W. Muskogee was constructed in 1906 as a hardware store. It is also a two-story red brick Commercial Italianate style building and served as an anchor of the commercial downtown district until the mid-1970s. It had undergone some alterations during the 1960s, but was rehabilitated in 1996, restoring its original appearance. The first floor store front features cast iron columns supporting cast iron lintels. Windows feature large panes topped with a horizontal row of smaller panes and transom windows above. Upper floor windows are one over one wood with arched shaped openings and decorative buff brick hoods. A flat wood canopy, supported with hanger rods, spans the entire front. An iron lintel at the west end corner has “Sulphur, IT” embossed on it (IT for Indian Territory).



*218-220 W. Muskogee Sulphur*



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One of the areas on the historic register that has not been digitized yet is the Platt National Park Historic District (now known as the Chickasaw National Recreation Area), located at SH-7 at SH-177. Within the park, there are many buildings and structures built during the Great Depression by the WPA (Works Progress Administration). One of the buildings specifically listed on the register is the Travertine Nature Center, although details about construction and years it was added to the register are not currently available. Most of the structures are built using native stone, blending into the landscape. Without a detailed listing to discuss, it seemed logical to simply include photos taken within the park.

### Platt National Park Historic District



*Bromide Spring*



*Travertine Nature Center*



*Buffalo Spring*



*Pavillion Springs*



*Cold Springs Camp Ground*



*Lincoln Bridge*

To learn more about the Platt Historic District, visit:  
<https://www.nps.gov/chic/learn/photosmultimedia/the-platt-historic-district.htm>

To learn more about the National Register of Historic Places, visit:  
<https://npgallery.nps.gov/nrhp>

