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 XXIII, Issue II ● February 2014

Director's Notes:

The County Officers and Deputies (CODA) meeting was held last week in Norman in some freezing weather that finally returned to normal by the end of the week. We missed getting an opportunity to talk with a number of county assessors and deputies who didn't make it to the meeting because of the snow and tough weather.

I had some informal discussion during the breaks with different counties on the newspaper articles coming out of Tulsa on the Equalization Performance Audit, and the Ad Valorem Division had a good discussion with State Auditor Jones and the County Assessors officers on the new audit. One thing that we discussed at our session was the need for the counties to have a clear idea of our findings, and we are working on an exit conference.

The Ad Valorem Division anticipates some better scores on the 2014 audit based on some of the progress that has been made, but won't show up on the audit until later this year. Our field assignments for 2014 are included in this newsletter. We've made several changes to get all the counties covered.

As we discussed at the County Assessor break-out session, the statutory Progress Report to the Legislature has gone to the Capitol. That report is a valuable collection of information about counties and the ad valorem system as a whole. We always receive a number of questions about the report. Thanks to all the county assessors for completing that report, and for a few that were late, we were able to finally get the information. The Ad Valorem Division wants to send over the report to the Legislature with responses from all counties.

I thought that the breakout session also had a good discussion with the Oklahoma Tax Commission Taxpayer Assistance Division on the agricultural permit issue. We appreciated Joann Kurjan and her staff meeting with the group.

We're looking forward to the Public Service Capitalization Rate Conference March 27th and 28th. It is hard for me to believe that this is our seventh year in a row to have a cap rate conference. We continue to improve our efforts in valuation of public service properties, and it is our anticipation that we'll have a good turnout at the meeting.

GIS Day at the Capitol is scheduled for March 27th next month. Call Troy Frazier or Troyce King, the GIS representative, if you have any questions.

Reminder: The March 15 deadline for homesteads and business personal filings falls on a Saturday this year. The Legislature enacted 68 OS 2011, Section 2802.2 adopted in 2010 to provide for extending that deadline in such instance where the deadline falls on a weekend or holiday. Both postmarks and due dates

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should be extended to March 17 (Saint Patrick's Day). As always, check with your District Attorney, who is the county assessor's legal counsel, if you have any questions.

Jeff Spelman, CAE
Director, Ad Valorem Division

P.S. Good luck to Cheryl Graham, our resident expert on Woody Guthrie, who retired last week. We appreciate her conscientious effort on behalf of her counties. She has logged many miles and hours in Southeastern Oklahoma for the last few years.

There has been a delay in delivering the Mapping Support DVD's I promised the assessors would receive at the CODA Winter Conference.

Due to other matters which took a portion of my time, I only had a few dozen DVDs ready for the conference. Of those, about a dozen were picked up. I will get the rest burned and mailed to you as soon as possible.

Other than that, I hope you had a great February! No doubt we are all ready for Spring.

Filing Deadline Reminder

The March 15 deadline for homesteads and business personal filings falls on a Saturday this year. The Legislature enacted 68 OS 2011, Section 2802.2 adopted in 2010 to provide for extending that deadline in such instance where the deadline falls on a weekend or holiday. Both postmarks and due dates should be extended to March 17. As always, check with your District Attorney, who is the county assessor's legal counsel, if you have any questions.

68 O.S. Section 2802.2 Date of Delivery - Date of Payment

A. For any return, claim, statement, or other document required to be filed with a county assessor in this state or any payment required to be made to a county assessor in this state within a prescribed period or on or before a prescribed date under authority of the Ad Valorem Tax Code, the date of the postmark stamped on the cover in which the return, claim, statement, or other document or payment is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be.

B. The provisions of this section shall apply only if:

1. The postmark date falls within the prescribed period or on or before the prescribed date for filing, including any extension, of the return, claim, statement, or other document or for making payment, including any extension granted for making such payment; and

2. The return, claim, statement, or other document or payment was, within the prescribed period or on or before the prescribed date for filing, deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the county assessor with which the return, claim, statement, or other document is required to be filed, or to which the payment is required to be made.

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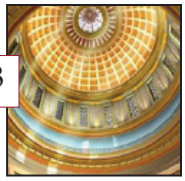

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C. For purposes of this section, if any return, claim, statement, or other document or payment is sent by United States registered mail, the registration shall be prima facie evidence that the return, claim, statement, or other document or payment was delivered to the county assessor to which addressed, and the date of registration shall be deemed the postmark date.

D. The provisions of this section shall not apply with respect to returns, claims, statements or other documents or payments which are required under any provision of the Ad Valorem Tax Code to be delivered by any method other than by mailing.

E. For the purposes of this section, if the prescribed period ends on or the prescribed date is a legal holiday as defined by Section 82.1 of Title 25 of the Oklahoma Statutes or any other day when the office of the county assessor does not remain open for public business until the regularly scheduled closing time, then the prescribed period or prescribed date shall be extended until the end of the next day upon which the office of the county assessor is open for public business until the regularly scheduled closing time.

"Let's Get Personal" Property

by Doug Brydon

The process of balancing the five-year exempt manufacturing accounts with the county bills is underway.

All the corrected tax bills must be received by the end of February, so it is imperative that you respond quickly to Patty Heath's requests. When that process is completed, claim forms will be sent for your completion and subsequent submission to the State Board for approval. From these claims, a legislative appropriation can be requested, and when approved, monies will be allocated to the schools.

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 personal bill for one printout.

The projected payout by property type still has Electric Wind Generation leading the way at 50% of the reimbursement amount with Traditional Manufacturing at 28%. The rest are as follows: Large Manufacturing at 15%, Data Computer Processing at 6%, and Distribution at 1%.

The Personal Property Schedule is now on the website for use. Preparation for the 2015 Schedule is underway as the cycle begins again. 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.

SB 1917 is addressing concerns with hog barn valuation. Those counties that have significant hog barn population might consider tracking this bill. Section 17 page 9 of the Marshall Valuation Service addresses valuation of hog barns. Also, SB 1617 addresses wind generation. The interpretation is no other wind generations will be accepted for the 2015 tax year which would be applications submitted March 15, 2016.

Remember the legislative appropriation will be around 30 million dollars. This will be the largest appropriation of monies in the history of the five-year exempt manufacturing program.

Do, or do not. There is no "try". - Yoda

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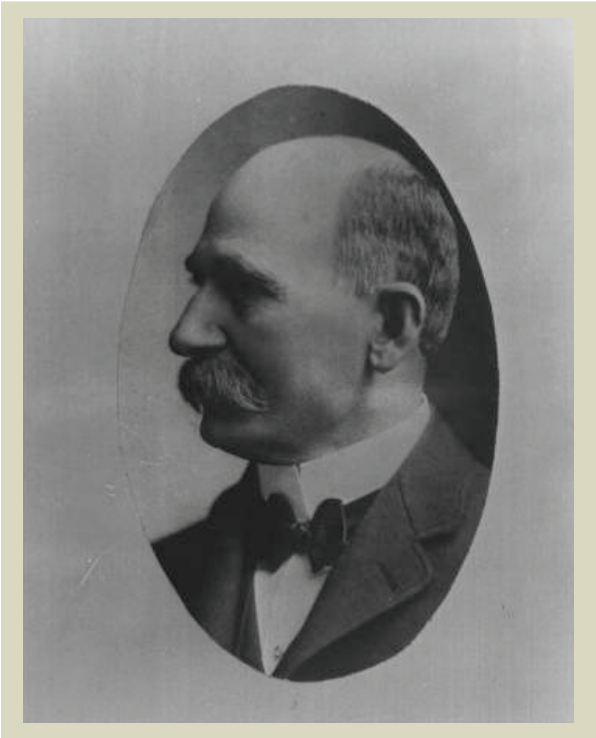
The Governors of Oklahoma Territory

Congress passed the Organic Act of May 2, 1890 which featured the formation of the Territory of Oklahoma, and territorial governors were appointed by the President of the United States to keep order.

The following men served as the third, fourth and fifth territorial governors.

William Carey Renfrow

May 7, 1893 - May 24, 1897



The third territorial governor, William Renfrow, was born in North Carolina in 1845. He attended the public schools which he left at the age of 17 to enter the Confederate army in the Civil War, and on February 25, 1862, was mustered in as a 2nd sergeant but subsequently was promoted to 1st sergeant.

After his return from the war, Renfrow moved to the vicinity of Russellville, Arkansas where he married Jennie B. York and served as a deputy county official at Russellville in the 1880s. Upon the opening of Oklahoma for settlement in 1889, he located at Norman where he was engaged in the banking business.

President Cleveland appointed William C. Renfrow as governor of Oklahoma Territory and on May 7, 1893, the oath of office was administered to him at Guthrie. He was a democrat and the only governor from that party during the territorial days. The outstanding event of his administration was the opening of the Cherokee Outlet on September 16, 1893. It was during his tenure that the Oklahoma Historical Society was formed. The governor's administration of public affairs was marked by the highest integrity.

His tenure as governor ended on May 24, 1897 after which he lived in Kansas City, Missouri for a few years. Later moving to Miami, Oklahoma, he become an extensive owner of lead and zinc properties, and founded the Renfrow Mining and Royalty Company. Some two years prior to his death he embarked in the oil and gas business in the Mexia field in Texas where he spent a considerable portion of his time. His business ventures were highly successful.

Governor Renfrow passed away while sitting in the lobby of the Massey Hotel at Bentonville, Arkansas on January 31, 1922, on his way to visit his ill brother. His body rests in the cemetery at Russellville, Arkansas by the side of his wife who died some years prior.

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Cassius McDonald Barnes

May 24, 1897 - April 15, 1901

The fourth territorial governor, Cassius Barnes, was born in New York in 1845. As a youngster, his parents moved to Michigan where his public school training was supplemented by his attendance at the Wesleyan Seminary. Early in life he took up telegraphy and was first employed at Leavenworth, Kansas at the age of fifteen.

The young lad became a volunteer Union soldier in the Civil War when only sixteen years of age, serving in the Military Telegraph and Engineering Corps until the war ended. After the war he moved to Little Rock, Arkansas, and then to Ft. Smith in 1876 where he accepted a position as Chief Deputy United States Marshal which he held until 1886. While living in Arkansas, Mr. Barnes had a political contact with the Clayton family whose influence was dominant in political circles in the Southwest. It was probably through the influence of Hon. Powell Clayton that he was appointed Receiver of the United States Land Office at Guthrie, moving in 1890 to the new territory. He held this position for four years during which time he read law and was admitted to practice in 1893. He served as a member of the 3rd Legislature of Oklahoma Territory in 1895 and was Speaker of the House during its session. He was a member of the 4th Legislature in 1897.

President McKinley appointed him as governor of Oklahoma Territory and Barnes took the oath of office on May 24, 1897. The four years of his tenure had little enduring interest except the determined governor defeated extravagant gestures of the 6th Legislature to create numerous additional territorial institutions. It was suggested this legislative effort was undertaken in view of a rapidly growing possibility of the formation of the State of Oklahoma which would include the Indian Territory. The governor promptly vetoed this legislation.

Governor Barnes retired from office on April 15, 1901 when William M. Jenkins took the oath of office as his successor. The governor continued his residence at Guthrie where he was president of the Logan County Bank. He served as mayor of Guthrie in 1903-1905 and again in 1907-1909.

Barnes first wife died in 1908. He remarried in 1910 and established residency in Leavenworth, Kansas where his wife was a teacher in a girls' seminary and where he again became a postal telegraph operator. Governor Barnes' two sons and one grandson had distinguished military service and were decorated for gallantry in action.

Failing health prompted his move to New Mexico where he passed away in Albuquerque in 1925. His body was returned to Guthrie and interred in the Summit View Cemetery near that city.

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Ad Valorem Forum Mailing List:

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

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William Miller Jenkins

April 16, 1901 - November 30, 1901

The fifth territorial governor was born at Alliance, Ohio in 1856. He was educated in the public schools, later attending Mt. Union College at Alliance. Jenkins taught school in Stark County, Ohio in 1876-8 and married Delphina White in 1878.

He moved to Shelby County, Iowa in 1880 where he was admitted to the bar in 1883. In 1884 he established his residence at Arkansas City, Kansas where he practiced law and was a delegate to the Republican National Convention in 1888.

When the Cherokee Outlet was opened to settlement on September 16, 1893, William M. Jenkins made the race and secured a homestead in Kay County. President McKinley appointed him as Secretary of the territory in June, 1897, serving in that position for four years. The president elevated him to the governorship, taking the oath of office on April 15, 1901. An important event in his brief administration was the opening of the Comanche-Kiowa-Apache and the Wichita-Caddo Indian reservations to settlement in August, 1901.

Whispered slander challenged the fidelity of Governor Jenkins in a renewal of certain contracts for the care of the insane. These whisperings developed into a furious opposition to the governor immediately after the death of President McKinley on September 14, 1901, and his immediate removal was demanded by an ambitious clique. President Roosevelt, not affording the governor an opportunity for explanation and defense, abruptly removed him from office and appointed Thompson B. Ferguson who took office on November 30, 1901.

The brief tenure was a personal tragedy. William M. Jenkins was a man of high character and no spot of official corruption ever actually attended him either before or during his term as governor of Oklahoma Territory. Gov. Thompson B. Ferguson who succeeded him reported to the Secretary of the Interior that William M. Jenkins had "suffered a great injustice."

Following his retirement, Governor Jenkins spent a few years in California, but upon his return to Oklahoma, settled at Sapulpa and in 1920 was elected Court Clerk of Creek County. He passed away at Sapulpa on October 19, 1941 and is buried in the South Heights Cemetery near that city.

March 27:
- GIS Day at the Capitol

March 27 & 28:
- Capitalization Rate Conference
  Ad Valorem Division office

District Meetings (3 of 4 dates set)
- SE District - May 9
- NW District - May 23
- SW District - June 6
- NE District - June 13

August 5 - 8
- OTC Annual Assessors Educational Conference
  Tulsa Marriott Southern Hills

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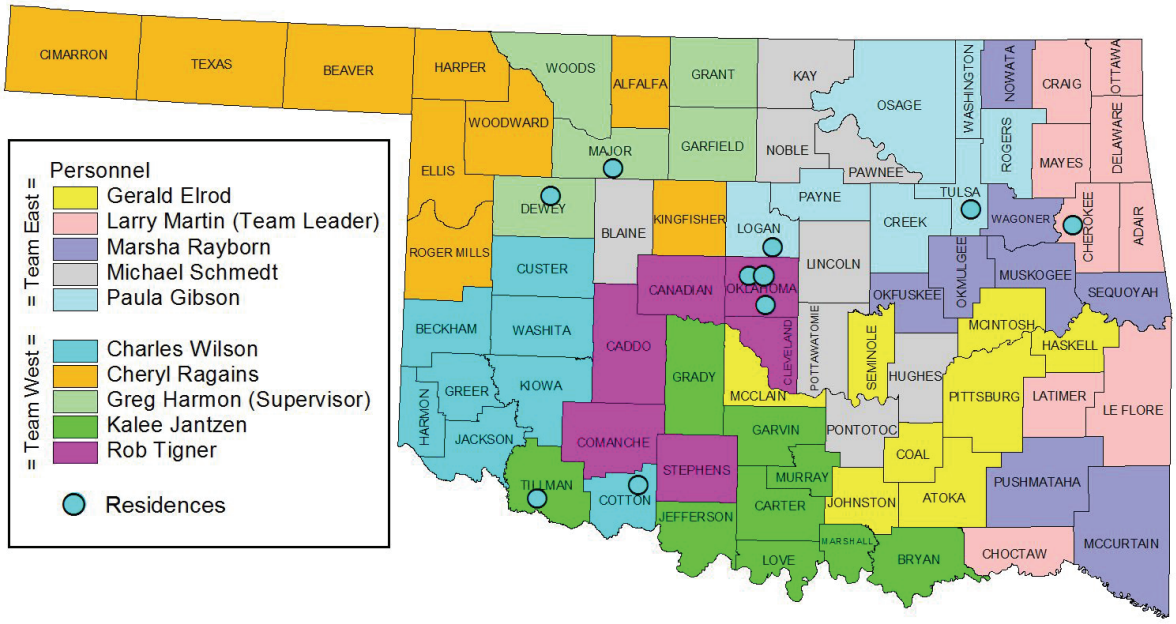
ATAP Assessor Classes

Course	Location	Begins	Ends	Meets	Fee
GPS/GIS for Local Government Asset Management	Stillwater - CLGT Classroom	03/11/14	03/12/14	Tu and W from 8:30 AM to 3:30 PM	0.00
Equalization Board Training	Norman - Hilton Garden Inn	03/12/14	03/12/14	W from 8:30 AM to 4:30 PM	100.00
Unit III, Mass Appraisal	Tulsa - Hampton Inn Tulsa Central	03/18/14	03/21/14	Tu, W, Th from 8:30 - 4:30 and Fri 8:30 - 12:00n	100.00
Equalization Board Training	Tulsa - Hampton Inn Tulsa Central	03/25/14	03/25/14	Tu from 8:30 AM to 4:30 PM	100.00
Unit IV, Income Approach	Tulsa - Hampton Inn Tulsa Central	04/08/14	04/11/14	Tu 1:00 - 4:30, W, Th 8:30-4:30, F 8:30-12:00n	100.00
Data Collection of Residential Properties	Stillwater, - OSU / CLGT	04/29/14	05/01/14	Tu, W from 8:30-4:30 and Th from 8:30 -12:00 N	100.00
Unit V, Personal Property Appraisal	Tulsa - Hampton Inn Tulsa Central	05/06/14	05/08/14	Tu, W 8:30-4:30 and Th from 8:30 AM to 12:00n	100.00
Unit VI, Cadastral Mapping	Norman - Cleveland County Election Board	06/02/14	06/05/14	M 1:00 -4:30 PM, Tu, W 8:30-4:30 and Th 8:30-Noon	100.00
Unit VII, Ag Land Valuation	Tulsa - Hampton Inn Tulsa Central	06/18/14	06/19/14	Wed 8:30 - 4:30 and Thur from 8:30 AM to 12 N	100.00

2014 County Assignments



Map created by the Ad Valorem Division of OTC, January 29, 2014
Jeff Spelman, CAE, Director - Phone (405) 319-8200