



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:

Happy New Year 2012

Unlike last year, Oklahoma’s January has not been a real deep freeze, but there’s still time for hard core cold weather. It’s hard to believe that we’re ready for another legislative session and it’s been a year since the inaugural ceremony for Oklahoma’s first female Governor in 2011.

This year in 2012 we have some other firsts. Although the Oklahoma Assessors Association celebrated the 100th anniversary of the appointment of the first county assessors, they didn’t actually take office until the first Monday in January 1912. So we have a second anniversary to celebrate either on January 1 (the actual first Monday) or on January 8, 1912 because apparently most County Commissions waited until then. (History is always a little more complicated than it seems.)

The Ad Valorem Division has published its Business Personal Property Schedule for 2012, and it’s been posted out on the web. The 2012 Schedule is a good effort, and we are pleased with the input we received from all parties involved. We are sending email notices on new material to remind people to look out on the web.

Public Service is preparing its renditions for mail out by February 14, 2012. Mike Isbell and his staff are making plans for the fifth Capitalization Rate Conference on March 29 and 30th. We hope to post the forms for Public Service on February 1. We are expecting a busy year.

The Ad Valorem Division has sent out the letters of improvement and concern for 2012. If your county received one, please review it carefully. It is our hope that the letter will clarify areas of concern before those issues become compliance problems. So please look at these letters in the spirit in which they are offered: a way to address possible compliance issues early in the process.

IAAO did a great article on the Oklahoma Chapter of IAAO in the latest issue of Fair and Equitable featuring Mike Morrison of Oklahoma County for winning the George Keyes Award for outstanding service to the IAAO Chapter for 2011. Congratulations to Mike. Wade Patterson, Garfield County Assessor, is chair of the IAAO Communications Committee.

We are preparing for the CODA meeting next month. Hope to see everyone there. We’ll have some idea about some of the plans the Legislature has for the next session. The Ad Valorem Division has been talking with President Scott Kirby who’s been burning up the road since he first took office. He was at the Capitol for a meeting on January 12 and a Rules Hearing on January 18th. He’s doing a good job working with the Ad Valorem Division.



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New Years is always a time of new beginnings. The Ad Valorem Division had a good year in 2011, and we look forward to the continued good working relations with Oklahoma State University and the County Assessors' Association. As we've always said a solid partnership between these groups helps everyone in the ad valorem system and provides better service for state taxpayers.

Good luck with your New Year's resolutions. Eat healthy. (I'm feeling bad for Paula Deen's health problems and wondering if I will still be able to have her pound cake this week.)

Try to remember to exercise some, take care of your family, avoid negative things, don't take those people around you who support you for granted, and worry not about the small stuff. One resolution kept is better than ten broken ones.

Jeff Spelman, CAE, Director, Ad Valorem Division

P.S. "Continuous effort—not strength or intelligence—is the key to unlocking our potential." Anwar Caddo, Ad Valorem Philosopher, borrowed and improved from a Winston Churchill quote.



Hello to all. The Bendts' now have a website for MIMS. The website is <http://computermappingcompany.com>.

Some MIMS users have stated that occasionally it is hard to contact either Dr. Paul or Kyla Bendt. The website contains their contact information.

Kyla advised me that sometimes it is easier to contact them by email. Their official support email address is support@ComputerMappingCompany.com.

Of course, official ArcView support can be found at the ESRI website <http://www.esri.com>. This website also contains contact information. Their official support email address is support@esri.com.

Not to be left out, here is the AutoCAD Map website <http://usa.autodesk.com>. Unfortunately, they do not have a simple "support" email address listed.

Have fun and enjoy the new year 2012!

Remember: Only those who never try never succeed!

Feb 7-9: CODA 2012 Winter Conference: Norman, Oklahoma
Assessors' District Meetings Set for 2012:

Mark
Your
Calendar

- May 4: N.E. District:
Delaware County (Leon Hurt)
- May 11: S.W. District:
Jackson County (Gerald Sherrill)
- May 18: S.E. District:
Pottawatomie County (Troyce King)
- May 25: N.W. District:
Major County (Donise Rogers)





Copying Fee Set by State Board of Equalization

The State Board of Equalization set a statewide fee of \$50 an hour for county assessors to charge commercial interests wanting copies of property records and other data. The County Assessors Association of Oklahoma agreed the \$50 fee was reasonable which takes effect immediately.

Commercial customers will be charged a \$50 minimum fee for copies of records, and a \$25 fee for each additional half-hour needed to fulfill the copy request.

The rate does not apply to property owners seeking copies of information on their own land. No fee will be charged to individual property owners seeking copies for their own use.

A state law was passed in 2011 requiring the board to set a fee to be used by county assessors for the search, production and copying in electronic or digital format of property data, administration files, sketches and pictures of property parcels in the county.

Assessors are obligated only to produce the data in the manner in which it is maintained. They are not required to produce the information in a customized format.

County Computer Coordination Committee “4C” January Meeting

Gerald Sherrill, 4C Chairman, conducted the meeting which was held on January 10, 2012 in the Ad Valorem Division.

The CAMA vendor has been contacted concerning an error message that appears on the F8 screen. Difficult to diagnose, it may be the server back-up that caused it, or it might only be an inconsistency. CAMA Version 5 is ready for the OTC field staff to install.

An issue on the CAMA miscellaneous screen is that if a “1” is entered as the building number but nothing is entered in the grade, the program is designed to fill in the blank. The vendor advises the program has always been that way; however, it might be that the variance occurred when the company changed hands. If this is a problem a county is having, notify the OTC so there is a record of it. If it is an issue which concerns many, then a request to modify can be made.

Request had been made for a “check box” which would allow a property search with the option to not display the property value on the print-out. The vendor advised if feature were done, it would cause another screen to be displayed which must be clicked through in order to get the print-out without value. It was suggested that counties be surveyed to determine if they prefer to proceed with a “check box” and are willing to deal with clicking through an additional screen. If the results indicate a preference for the new function, it may take some time to acquire if additional funds are needed.

The AA software ag screen has a maintenance pull-down that can be used to access the ag. However, a problem arises since there are two ways to get to it. There should not be much extra work to take laptops to the field. Updates on laptops should be easy without server inclusions. Folders can be created that appear to run like those on the server. There may be more discussion on this at the February meeting. Efforts are being made to find easier ways of importing to the office server. Since these are first-year issues, when resolved they won't recur.

A question arose regarding licensing on laptops. If programs are copied, the license is knocked out and has to be reset. Program changes on the server causes it to be out of sync with the laptops. There could be a problem with the license.

Those who may be looking for a free image resizer that works with Windows 7 should look for Microsoft's image resizer tool for Windows 7. Be sure that the product is found on the Microsoft website.

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Some counties keep an XP computer for DOS printing purposes. There are some ways to print in Windows 7. One way is to open the document in Excel; another is to save the text file, open in Notepad or Word, then print. However, printing in this manner eventually shifts the document out of alignment.

Everyone is reminded to run back-ups and to keep an icon on the screen for that purpose.

The next meeting is set for 10:00 a.m. on February 7, 2012 at the Cleveland County Courthouse.

Focus on Nowata County

Nowata County is located in northeastern Oklahoma sharing borders with the Kansas counties of Montgomery and Labette bordering on the north. Archaeologists believe humans first occupied Nowata County some six centuries ago.

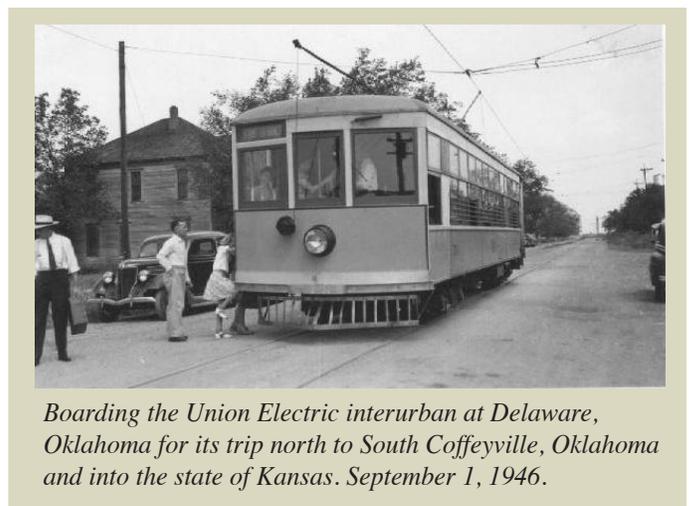
In the early days when the cattle men had control of the greater part of this country, the portion now included in Nowata County was much sought after on account of its nutritious prairie grass and the abundant supply of water. In their drives to the northern markets with great herds of fat cattle, the cowboys were fond of lingering here for days at a time to give their herds their final feeding up before rushing them on to the Kansas City market.

An important pre-Civil War community was Coody's Bluff, located on the Verdigris River east of present Nowata, settled in the 1830s by a Cherokee named John Coody. Coody's Bluff became a staging area for Confederate forces early in the Civil War. Following the war the area experienced increased settlement, including whites.

One of the county's earliest pre-statehood communities was Metz, named for its postmaster, Fred Metzner. By 1889, when the Kansas and Arkansas Valley Railway constructed a depot there, the name was changed to Nowata, which is a derivative of the Delaware Indian word "no-we-ata," meaning "come here" or "welcome." The railroad's misspelling of the word as "Nowata" eventually became the official town and county designation.

In 1904, when Congress announced it would establish courts in several Indian Territory towns, an influential resident was dispatched to Washington, D.C., where he won a court for Nowata. Nowata County was formally organized at statehood in 1907, and Nowata was selected as the temporary county seat. In 1908 when the county seat went to a vote, Nowata won after a hot fight with the town of Delaware.

After the Iron Mountain Railway had located a station in Nowata, several buildings were erected and streets and alleys were established by common consent of the people before the townsite had been surveyed.





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In 1892 the Cherokee Nation laid off the townsite of Nowata one mile square; subsequently this area was reduced to 320 acres by the Federal Government in 1904. After the town was incorporated in 1892 the Cherokee Nation auctioned off the lots, which they did each following year. Some earlier settlers built on the land but had no title to their lots. Public sentiment allowed them to remain on the lands they had settled.

Most of the lots sold at the first lot auction were purchased for the nominal sum of perhaps \$2.00 or \$3.00, but when the town area was reduced in size by the Federal Government in 1904, the people who had purchased lots prior to this time had to pay for them again. However, the prices were low and payment could be made over four years' time.

In 1889, ten years before taxes could be levied for public purposes, Nowata provided free schools for the boys and girls of the community.

The Nowata County Courthouse is listed on the historic register.

Nowata County is roughly divided into eastern and western halves by the Verdigris River, which runs south from Kansas into Rogers County. Most of the county's creeks empty into the Verdigris basin, except for the runoff in the extreme western portion, which drains into the Caney River. These tributaries furnish most of the county with an abundant supply of fresh water.

Since the valley of the Verdigris River is very fertile, corn, wheat, oats, alfalfa and vegetables are the staple crops. Many farmers have good grades of cattle, horses and hogs.

The valleys of the Verdigris River and its tributaries were formerly heavily timbered, much of the timber being of good quality. Many car loads of fine walnut logs were cut and shipped to northern furniture factories after the railroad was extended down through the country.

The proceeds derived from the sale of these logs aided the farmers very materially in improving their homes, but the money which they received from that source was only a fractional part of what such valuable timber would be worth on the market at the present day. These valleys also furnished many immense cottonwood logs from which a fairly good grade of lumber was made for building purposes.

The county is also known for its woodland belts, limestone and sandstone hills, and limestone quarries.



One of the interesting facts about Nowata is that many of the streets in Nowata are still the original brick. There were multiple brick plants in the area during the early 1900's. When you drive on the brick streets you feel the bricks under the tires and see all the unique characteristics of each road, which brings visions of another time.



A church in Nowata is home to Oklahoma's Oldest stained glass. "The Crucified Christ" was commissioned 500 years ago by a French duke whose frequent house guest was Italian master Leonardo DeVinci. The window eventually ended up in the art collection of William Randolph Hearst and was auctioned at Gimble's Department Store. Purchased by Mrs. J. Wood Glass, it hangs in the First Presbyterian Church in Nowata. The glass has been professionally certified as 90% original.





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The development of the agricultural resources of Nowatta County progressed at a gradual pace, but not until the discovery of oil about the year 1904 did the towns of the county begin to manifest vigorous signs of life. Some of the oil deposits in this county became known as the world’s largest “shallow” field.

Due to the comparatively small cost of drilling a well, the development progressed rapidly and a lively scramble for leases and drilling permits ensued. Prospectors and drillers soon got busy in various parts of the county, and by 1906 the famous “Hogshooter” field was discovered. Oil was also found at Coody’s Bluff and other parts of the county.

A test well was drilled in Nowatta in 1906 but instead of oil, radium water was found at a depth of 1500 feet. The opening of these oil fields caused people from all over the United States to locate in Nowatta, as it was the center for this field.

The Savoy Hotel was built in 1909 as a modern elegant hotel with 62 rooms in Nowatta. It was built to accommodate the many new visitors, workers, and businessmen coming to the oil and gas boom town.

Since many people touted the health benefits of radium water, the Savoy Hotel opened its “Radium Water Baths” on February 16, 1916. The bathhouse had the latest and most modern apparatus with bathing experts in charge. The mineral baths were touted as good for healing rheumatism, stomach trouble, malaria, nervous trouble, and skin diseases, according to the owner.

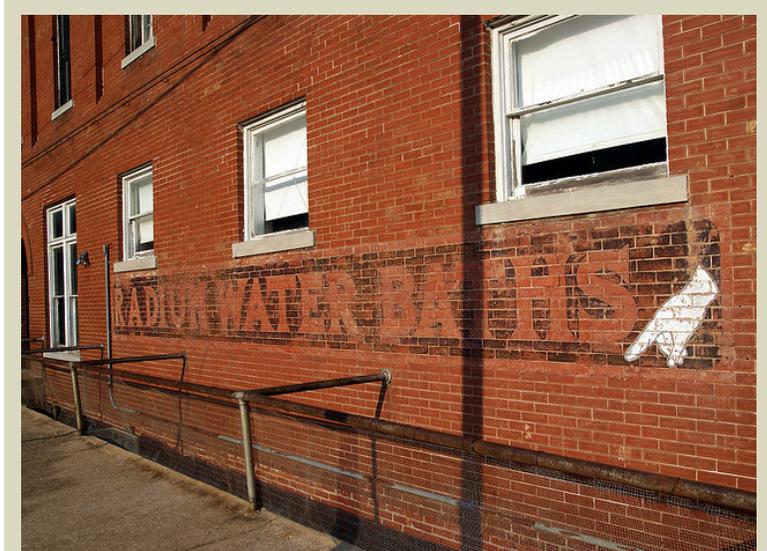
In the 1940’s the Savoy served as the County Hospital.

Some renovation was done in the 1990’s and the building was used for events, dinners, weddings, and even for the feature film, *Possoms*. Filmed in 1998, the movie’s plot was about a man played by Mac Davis who tries to bring back the town’s cancelled high school football program. Scenes were filmed in town and guest starred Barry Switzer and many locals.

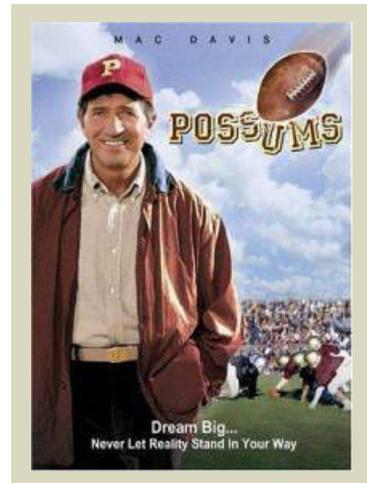
During the years of the gold rush in California, many Cherokees went to California in search of gold. Most of the later Cherokee parties met at the Grand Saline to organize their expeditions. Crossing the Neosho



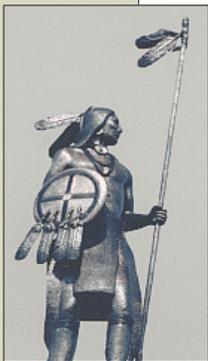
The Savoy Hotel in Nowata, Oklahoma



Entrance to the Radium water baths at the Savoy Hotel.



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(Grand) River at this point, they traveled in a northwestern direction through Mayes, Rogers and Nowata counties, on through Kansas. This road, known as the Cherokee Trail, continued north through Colorado; west through Wyoming, Utah and on to California.

Nowata County has produced several notable individuals.

Eugene B. Lawson, a Nowata attorney, banker, and politician was a candidate for delegate to the 1906 Constitutional Convention and a Republican candidate for lieutenant governor. He later owned one of Oklahoma's largest independent oil production companies..

Walter Davis Humphrey, an attorney and four-time Democratic mayor of Nowata, was awarded a seat at the Constitutional Convention and was appointed to the Oklahoma Corporation Commission in 1915 and to the Oklahoma Tax Commission in 1931.

Alluwe native Beth Campbell Short became a nationally known journalist. A reporter for the Daily Oklahoman, she joined the Associated Press's Washington bureau in 1936 and was appointed by President Harry S. Truman as the White House's first woman correspondence secretary.



The first railroad passenger depot built in Nowata was this wooden structure, erected in 1889, with the train utilizing the new facility in Nowata Christmas Eve, going from Coffeyville, KS. to Fort Smith, Ark.



The Diamond Point School is a historic one-room school house in Nowata County, Oklahoma at the junction of county roads 409 and 24.5. It was built in 1919 and was used through 1968.

Several Nowata County properties have been listed in the National Register of Historic Places.

- Cemetery Patent 110, Delaware
- Diamond Point School, Nowata
- Nowata County Courthouse, Nowata



Nowata County Demographics

Population: 10,250

Area: 541 square miles

2011 Real Property Net Assessed Valuation: \$31,195,939

2011 Personal Property Net Assessed Valuation: \$7,298,760

