

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 2013!

Here it is the middle of January and we still haven’t had any hard core cold weather, but at least we had some rain last week. It will be less than four weeks by the time the legislative session starts up. That means it has already been two years since the inaugural ceremony for Oklahoma’s first female Governor.

The Ad Valorem Division has posted its Business Personal Property Schedule for 2013, and it is finalized and ready for business. We have had great input from everyone involved in the process. We will be sending email notices as a reminder to look on the web.

Public Service is preparing its renditions for mail-out by February 14, 2013. Mike Isbell and his staff are planning for the sixth Capitalization Rate Conference on March 28 and 29th. We hope to post the forms for Public Service on February 1.

We have had much discussion on the two State Questions 758 and 766: the 3 percent cap and the exemption for intangible personal property. We’ve changed the forms for both local and centrally assessed property, and the Ad Valorem Division hopes to report to the county assessors and deputies at the February County Officers and Deputies Association (CODA) meeting in Norman. If your county is not attending that meeting, let us know. We will post on the web any material presented. Intangibles are an important issue, and it is critical that everyone keep in touch so the information provided to taxpayers is consistent from county to county.

The Ad Valorem Division has sent out the letters of improvement and concern for 2013. 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. I was really pleased with several counties which have made some really good improvements.

IAAO did a great article on the Oklahoma Chapter of IAAO in the latest issue of Fair and Equitable featuring Doug Warr, AAS of CLGT, for winning the George Keyes Award for outstanding service to the IAAO Chapter for 2012. Congratulations to Doug.

We are getting ready for the CODA meeting next month. Hope to see everyone there. We will have an idea about some of the plans the Legislature has for the next session. The Ad Valorem Division has been talking with President Gail Hedgecoth who’s serving her second time as President of the County Assessors’ Association. She told me that a few things have changed in the ad valorem system since 1996.

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Good luck with your New Year's resolutions. Eat healthy. Support your family. Avoid negative things. The restaurant sandwich artist who works in the café near the gym where I go says, "The only resolution I make is not to make resolutions. I've seen too many people who make resolutions to work out at the gym every day and break it after two weeks." He says he's never broken his resolution to not make resolutions. I guess he's right. One resolution kept is better than ten broken ones.

Jeff Spelman, CAE, Director, Ad Valorem Division

*P.S. "If you build it, we will come and find it." Quote in "Appraising the Plains" the Kansas County Appraiser Association, January 2013 Newsletter.*



#### **Year in review:**

Last year I was able to spend 54 days visiting 33 counties. The number of visits increased some from 2011. This was partly caused by the State IT policy decision no longer allowing us to remotely connect with your computers. Although I visited most counties only visited once, I was able to spend up to five days with one county last year.

Last year, I traveled as far northwest as Beaver County, as far southwest as Harmon County, as far southeast as Atoka (or Bryan or Latimer... which is the most southeasterly of those three?), and as far northeast as Ottawa County. Seven of those visits were with non-state system counties.

We also dealt with the mapping requirements of the new performance audit. If you have any questions this year, please let me know.

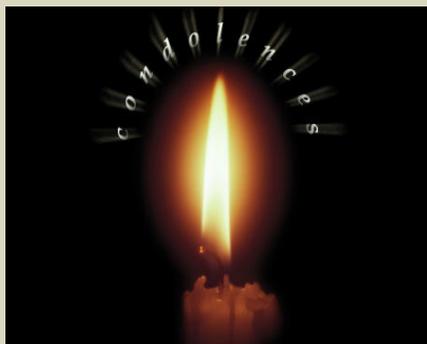
#### **Coming this year:**

Next month, I will give everyone a "Mapping Support" CD with current city, commissioner, precinct, and school boundaries.

The Farm Service Agency is scheduled to fly Oklahoma sometime later this year. As of today, there is no mention of any 2013 flight contracts, but we are supposed to be flown per their three year plan!

I will continue to visit counties as they request assistance. If you need mapping assistance, let me know. I will try to visit you as soon as I can.

*Remember: The world ended last month. You are all figments of MY imagination! (Or, am I a figment of your imaginations?)*



## **In Remembrance**

**Charles Edwards**, former Tillman County Assessor, passed away December 30, 2012. He was 67 years of age.

Charles began working in the assessor's office in February, 1977 and became assessor in June of 1988. He retired in December, 2006.

Our condolences to his wife, Shirley, and other family members.



## Spotlight • Oklahoma Chapter of IAAO

# Oklahoma Chapter Presents Third Annual George C. Keyes Award

Jeff Spelman, CAE

The Oklahoma IAAO Chapter met October 24, 2012 at the Biltmore Hotel in Oklahoma City for its annual business meeting and presentation of the annual George C. Keyes award for outstanding service to the chapter.

The Oklahoma Chapter, founded January 27, 1985 with 25 members signing the Chapter Charter, will complete its twenty-eighth year in 2013. The chapter's anniversary was celebrated in October with the 2012 IAAO President Debra Asbury as special guest.

Chapter President Keith Hulsizer, Chief Deputy Assessor in the Tulsa County Assessor's office, commended the chapter for spearheading an effort to get as many Oklahoma IAAO members as possible to the annual conference in Kansas City. He reported that the group set an Oklahoma record 30 members attended the conference. Hulsizer was recognized by the chapter for his service as a chapter officer over the last five years and as chapter president for two years in a row.

### Newest Keyes Recipient

The first George C. Keyes award was presented in 2010, in honor of the IAAO Oklahoma Chapter founder and former Oklahoma County Assessor who died in 1991. The 2010 award was presented to Jeff Spelman, CAE, of the Oklahoma Tax Commission, and the 2011 award to Mike Morrison, Oklahoma County.

Carrying on the tradition in which the previous year's winner presents the award to the newest winner, Morrison presented the 2012 Keyes award to Doug Warr, AAS, from the Oklahoma State University Center for Local Government Technology. Receiving the award, Warr acknowledged his great respect for George Keyes and stated that to receive an award named after Keyes as recognition from his peers was truly an honor.

Warr was recognized for his contribution to the Oklahoma chapter and participation in IAAO activities through committee work. Warr has a broad range of experience in ad valorem taxation. He worked for the Oklahoma County Assessor's office, and in the Cleveland County Assessor's office, he started as a field appraiser and worked his way up to head of commercial valuation. For the past 15 years, he has been an instructor for Oklahoma State University, working with Gary Snyder, RES, to provide accreditation classes and technical assistance for county assessors in Oklahoma. Warr is a certified IAAO Instructor and has served on the Research Committee. He is well respected as an excellent appraisal instructor who mixes technical knowledge with a highly original sense of humor.

Also at the October meeting, the chapter elected Dan Jenkins of Cleveland County as president for 2013; Joe Hapgood, CAE, with the Ad Valorem Division of the Oklahoma Tax Commission as vice president; and Matt Wehmuller as secretary-treasurer.



Joe Hapgood, CAE, congratulates Doug Warr, AAS, on his Keyes Award with Dan Jenkins looking on.



The Three Keyes Award Winners: Jeff Spelman, CAE, 2010; Doug Warr, AAS, 2012, and Mike Morrison, 2011





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### George C. Keyes

George C. Keyes was a World War II veteran, serving in the U.S. Navy and U.S. Marine Corp Reserves. The ship that he served on survived a direct hit by a Japanese kamikaze plane during the latter part of the war.

Keyes was a life-long newspaper editor, publishing the Oklahoma County News and several other successful small town newspapers in Oklahoma County. He was elected to the Oklahoma House of Representatives in 1968 and served several terms in the legislature. Keyes also was elected to the State Senate, but did not serve because of a major reapportionment court case redrawing all legislative boundaries the following year.

He served as the Oklahoma County Assessor for 13 years until his death in 1991. Under his leadership, the Oklahoma County Assessor's office received a Distinguished Research and Development Award from IAAO in 1989.

Keyes was the first president of the Oklahoma Chapter. He set up the first educational offerings in many years by sponsoring IAAO courses in Oklahoma and was instrumental in establishing the chapter. He served on the Membership Services Committee, Resolutions Committee,

and the Metropolitan Jurisdiction Council. He ran unsuccessfully for the IAAO Executive Board against George Donatello in 1987.

### Chapter Activities

The Oklahoma Chapter won the IAAO Outstanding Chapter Award in 1988 and 2006. The chapter meets four times a year in coordination with the Oklahoma County Assessors Association and the Oklahoma County Officers and Deputies Association or the Oklahoma Tax Commission Annual Conference.

For the last five years, the chapter has brought two or three IAAO courses to the state each year. These courses are held to supplement the Oklahoma assessor accreditation courses presented at the Oklahoma State University Center for Local Government Technology.

The chapter also maintains a Web site (<http://ok-iaao.oklahomacounty.org>) to communicate information on upcoming courses, past minutes and financial data, and photographs from chapter activities. Chapter Webmaster, Mike Morrison, keeps the Web site current.

*Fair & Equitable • February 2013*

## Focus on Garvin County

Delegates to the Constitutional Convention of 1906 formed Garvin County from what was originally a part of Pickens and Pontotoc County Districts of the Chickasaw Nation. Garvin County took its name from Samuel J. Garvin, who moved to the Chickasaw Nation near White Bead in 1870 and became a prominent cattleman, merchant, and banker.

History and artifacts recovered in the area reveal early Indian settlements had a culture that migrated from a nomadic life to a village existence of farming and trading. While some American Indians abandoned the villages to move west in search of bison, others continued to live in the vicinity until the area became a part of the Choctaw and Chickasaw nations in 1832 and 1856, respectively.

The town was named after Smith Paul, an early settler who moved to the area in 1837 when the Chickasaw Indians were relocated to Indian Territory. He married Ela-Techa, who was a Chickasaw.

In 1857, Smith Paul and his family settled in the rich Garvin County bottom land which became known to locals as Smith Pauls Valley. According to Paul, it was "a section where the bottom land was rich and the blue stem grass grew so high that a man on horseback was almost hidden in its foliage." The Santa Fe Railroad shortened the name to Pauls Valley when the railroad came to town in 1887.



*Garvin County Courthouse, located in Pauls Valley, Oklahoma, was constructed in 1918.*



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A natural ford on the Washita River located two miles east of present Pauls Valley served as a crossing on the Washita River for a stage line that ran from Caddo to Fort Sill. Cherokee Town was established at the ford as a supply station and rest stop for the stage line and wagon trains. Confederate Gen. Albert Pike met with the Plains Indians at Cherokee Town in 1861 to enlist their support for the South during the Civil War.

When the Atchison, Topeka and Santa Fe Railway came through in 1906, Cherokee Town merchants

moved to Wynnewood and Pauls Valley, which were located on the rail line. The railroad brought growth and prosperity to Pauls Valley which served as the trade center for the fertile Washita River Valley.

Citizens selected Pauls Valley as the county seat over Wynnewood and Elmore City on June 20, 1908. The voting results might have had a different outcome if flood waters had not prevented opposition voters from getting to the polls.

The first newspaper was published in 1887, the town site was laid out in 1892, and a U.S. Courthouse was built in 1895. The first white school in Indian Territory was established and brick buildings were built downtown. In 1909, the streets were bricked, and today Pauls Valley has more brick streets than any other town in the USA.

Farming, ranching, and oil production have provided the major economic activities in the county. In 1907 crops of alfalfa, broomcorn, cotton, onions, potatoes, and hay produced \$2.5 million for the county. Paper shelled pecans, an important export, grew on one thousand acres dedicated to pecan groves in the 1930s. By 1961 the Lindsay area harvested more broomcorn than any other region in the world, and "We Sweep the World" became the county slogan.

Oil-field services from discovery to production to delivery constituted the petroleum industry in Garvin County. Production developed from the 1920s when oil was discovered in the Robberson Field in the southwestern part of the county. Newer discoveries were made across the county which created drilling, production, and refining jobs. The Golden Trend pool extended from Lindsay in the northwestern part of the county to Elmore City in the southern section. Geologists discovered gas reserves throughout the county. In 1991 Garvin County wells produced 5,602,413 barrels of oil and 56,715,111 million cubic feet of natural gas.



*The three-story brick Eskridge Hotel was built in 1907. The Wynnewood Historical society transformed the hotel into a museum to help preserve its deep history in 1973.*



*Pauls Valley Train Depot was listed on the National Register of Historic Places in 1986.*





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Although the Lindsay line of the Atchison, Topeka and Santa Fe Railway was abandoned after 1978, the north-south route remained in operation through 1990. Starting in 1999 the Heartland Flyer, an Amtrak passenger line from Oklahoma City to Fort Worth, Texas, stops twice daily at Pauls Valley’s restored Santa Fe depot.

Garvin County boasts several interesting sites which are on the National Register of Historic Places:

- The Murray-Lindsay Mansion in Erin Springs
- The Washita Valley and Santa Fe Depot Museums in Pauls Valley
- Elmore City’s restored Main Street
- The Eskridge Hotel in Wynnewood
- A restored bank and museum in Stratford
- The Initial Point, from which all of Oklahoma except the Panhandle was surveyed, is situated on the boundary of Garvin and Murray counties.
- Twelve blocks of downtown Pauls Valley are on the historic register.

The Garvin County town of Maysville claims aviator Wiley Post as a resident before 1918 when he left to work in the oil fields.

Earl and Charles Burford invented a “twist tie” machine to close bread wrappers in 1961 and built a corporation in Maysville that manufactured packaging and production machines for bakeries.

Located in downtown Pauls Valley, The Toy and Action Figure Museum opened in 2005. Over 50,000 visitors have been to the museum, coming from all 50 states and over 40 foreign countries. The museum has won several awards, including the Redbud Award for Best New Tourist Attraction in the state for 2006 at the Oklahoma Governor’s Conference on Tourism.

The Okie Noodling Tournament, the world’s largest noodling contest, takes place in Pauls Valley annually. It is the only sponsored noodling tournament in the world and has served to inspire television shows, feature films and books. The sports recent popular success came through shows like Hillbilly Handfishin’ (Animal Planet) and Mudcats (History Channel). Past years have brought The BBC, National Geographic, The New York Times, ESPN, Sports Illustrated, and The Discovery Channel to cover this unique festival.

Recreational activities include golf courses at Lindsay and Pauls Valley, while area lakes provide fishing and boating opportunities.



*The Murray-Lindsay Mansion in Erin Springs, built in 1880, was the largest and most ornate house in the western Chickasaw nation with 15 rooms, 2 baths, and 4 fireplaces.*



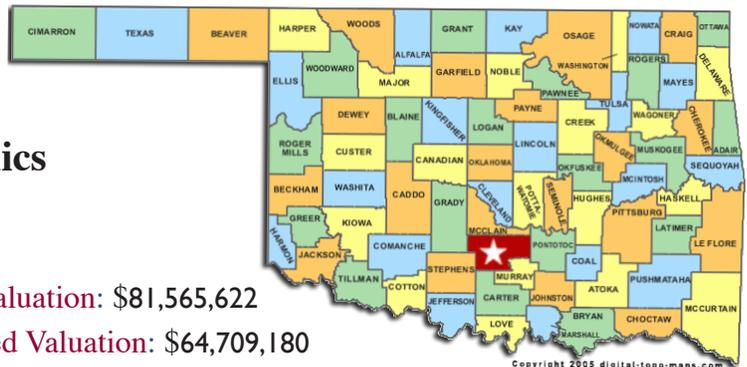
## Garvin County Demographics

**Population:** 27,113

**Area:** 813 square miles

**2011 Real Property Net Assessed Valuation:** \$81,565,622

**2011 Personal Property Net Assessed Valuation:** \$64,709,180





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Volume XXII, Issue I • January 2013

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*E-mail is a vital link between IAAO and it's members. It is IAAO policy not to sell, rent, or distribute e-mail addresses.*

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*I hereby apply for membership in the International Association of Assessing Officers and agree to comply with the requirements of the IAAO Code of Ethics and Standards of Professional Conduct. If accepted for membership, I will abide by the IAAO Constitution, pay the established dues, and comply with the Code and Standards.*

Signature \_\_\_\_\_ Date \_\_\_\_\_

Please indicate if you have been convicted of a felony or crime of office which may reflect on your ability to abide by the IAAO Code of Ethics and Standards of Professional Conduct.  Yes  No

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is available to: all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration, or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials, or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration, or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

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