



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 from everyone here at the Ad Valorem Division!

Like each of you, we are busy preparing for another year full of challenging but interesting work. The Ad Valorem Division survived its recent move from our former location at 36th and Classen to our new location at 28th and Stiles, near the Capitol complex. Some of us are still digging through boxes to find our belongings, but we are fully operational and ready to get to work for what promises to be an active 2017.

The field staff was in recently to prepare for the 2017 Equalization Study and Performance Audits that they will be conducting. We are looking forward to a successful audit data gathering process. As always, we appreciate your assistance as we make our rounds throughout the state, gathering the many pieces of information needed to complete the audits and report the findings to the State Board of Equalization (SBOE) in December.

As a result of action taken December 1 by the SBOE, the 9 counties not meeting the minimum points threshold for the 2016 Performance Audit have been moved to category two noncompliance. Many of these counties will come into full compliance this year, and the remainder for next year. We have greatly appreciated the efforts of each of our County Assessors to complete the work necessary to attain full compliance with the SBOE Performance Audit Guidelines.

As detailed in OTC Bulletin 16-33, there are some changes for the 2017 Performance Audit. The State Board of Equalization recently approved changes to make data used for compliance determinations more current. These changes were requested by many assessors, and were shared with the Assessor’s Association Officers prior to submitting the requests for modification to the SBOE Subcommittee. The Ad Valorem Division will cover these changes with you in our initial meeting in your county with your field analyst, and we will also discuss the changes at the CODA meeting in February.

The 2017 Business Personal Property Schedule has been finalized and was posted earlier this month on the Ad Valorem web page for reference. Thanks to all who provided input during our meeting this past fall to discuss the items and values contained in the schedule prior to finalizing the numbers.

The Public Service Section is working hard to prepare for the valuation season. Forms have been posted to the web page. Vicki Duncan and her staff have planned the Capitalization Rate Conference for March 23-24. This marks the ninth year that these conferences have been held, and the process has been a good one.

Like you, we will be once again watching the legislative process closely to see what ad valorem bills emerge. We will probably hear a lot more on that topic at the CODA meeting February 7-9 at the Embassy Suites Hotel in Norman. We’re looking forward to seeing everyone there.

Kind Regards,
Joe Hapgood, CAE, Director, Ad Valorem Division

P.S. “It’s easy to make a buck. It’s tougher to make a difference.” -Tom Brokaw



Platt books--I love them; they are a compact wealth of information. They are great for your staff to reference, field people to mark up, land/oil men who come in looking for reference information, cattlemen, farmers, nosy neighbors, and hunters. They could also be a great coffee table piece. Just like with your maps, presentation is everything. Anyone can slap together a Platt book, and sell it, but is the final product worth what you are selling it for? Luckily you have options. Several vendors offer to make Platt Books for you to sell, or you can always make your own. Personally, I have no opinion on which one you should choose, both options have good and bad points. My only desire is that you have a handy product that you can sell with pride.

So what makes a good Platt Book?

First, it should be a handy size-- my preference is 8.5" X 11," but I have seen some really nice 11" x 17" books.

Second, it should say something about your county, such as who the assessor is, names of elected officials (including contact information), a county history (that is usually created by someone in the courthouse), and images reflective of the county itself. The information needs to be useful and easy to reference. For example, some books that I have seen have the ownership listed for each Township Range behind the map; other books may have double listings, which give the reader an alphabetical listing, as well as an account number listing.

Third, the book should be durable. Most Platt books that I have seen are used as WORK BOOKS, and they take a beating. I would recommend using something more durable, and of a heavier weight, than standard copy paper.

Finally, the books have to be economical to produce, easy to acquire, and readily available. Vendor books pretty much set the prices for you, and they take on the burden of printing, binding, and delivery. In my past dealings with vendors, our office always received the books extremely fast, and the quality and durability were hard to beat. I have also seen some good self-produced books in various counties, and have assisted some counties in creating their own Platt books. Creating your own books may seem cheaper, but there are always hidden costs in using your own labor and purchasing materials. However, when producing your own books, you have more control over the data that is being published.

Over all, it doesn't matter where you get your books from, whether from a vendor, or created in-house. Keep them fresh, up-to-date, and in stock (especially around hunting season). As always, if you need assistance, I am here for you.

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 in process. All printouts have been sent. It is imperative that you returned the signed approval sheets back to me for the file. Make sure that you are returning phone calls, emails, or any other correspondence in a timely manner with respect to balancing of the 5-Year Exempt accounts. 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, 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. Due to rounding differences between the State and Assessor’s office, there may need to be corrections made to tax bill. The projected payout by property type still has Electric Wind Generation leading the way with highest payout.

The “Final” version of the Personal Property Schedule is on the website for use. Now, the cycle starts all over and preparation for the 2017 Schedule is under way. If there are any categories that you would like to see in the PP Schedule, let us know. Research can be done to check the viability of a subject. Remember, this year electric wind generation will not be trended.

National Register Of Historic Places Lincoln County, Part 1

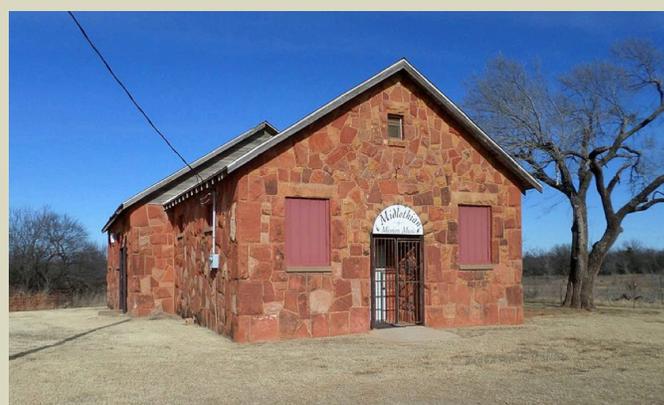
With so many buildings in Lincoln County listed on the National Register of Historic Places, there is no way to cover them all, and it is difficult to choose just a few to discuss. This month’s article will focus on buildings located in Chandler and the surrounding area. February’s column will look at a few buildings in Stroud, and March’s column will focus on historic register sites in other areas of Lincoln County.

Historic Route 66, otherwise known as “The Mother Road” runs through Lincoln County. One of the sites listed on the register is Seaba’s Filling Station, located on a curve of Route 66 eight miles west of Chandler. The brick single-story station was constructed in 1921 and is an irregularly shaped building. The service bay is five-sided and gas pumps were originally located within the front facing bay. Additions were made to the building in the 1940s, and today the bays are enclosed with glass, but the building maintains an architectural integrity and its original decorative brick work. It is a significant example of a combination rural filling station and machine shop.

Another building located in the Chandler area is the Midlothian School, built in 1936-1937 by the Works Progress Administration (WPA). It is constructed of irregular coursed native sandstone and features arched entries,



Seaba filling station, near Chandler, added to register in 1994.



Midlothian School near Chandler, added to register in 1996.





Continued from page 3 “National Register of Historic Places”...

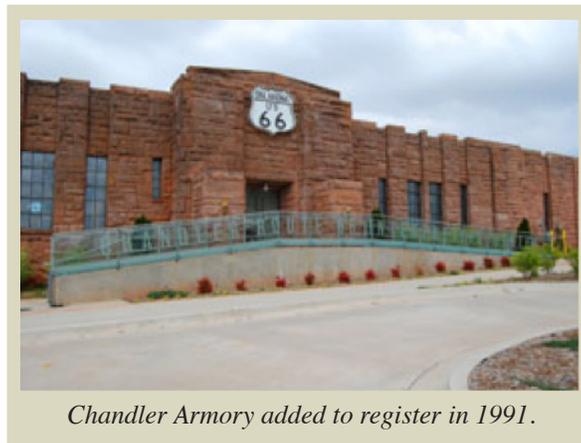
a stone chimney, double windows, and ribbon windows. The two-room school building is representative of several WPA built schools in Lincoln County. As the rural school district declined, Midlothian was annexed by the Chandler School District. The building was modified slightly to protect it from vandalism, and is currently owned by a religious institution. The stone work is very pleasing to the eye.

The Works Progress Administration also constructed Chandler High School, located at 515 Steele Avenue. The school was designed by the Tulsa architectural firm of Koberling and Fleming, and is the largest school built by WPA in Lincoln County. Construction began in 1940 and was delayed several times due to budget issues and shortages of materials. Although unfinished, the building opened for classes in the fall of 1942. Construction was completed in 1943. The center section of the T-shaped school is two-storied, with the intersecting classroom wings being single-story. The concrete foundation is topped by walls of native limestone. The main entrance is decorated with five white cast doric pilasters and a cast entablature offset with a parapet. Minor alterations have been made to the building’s windows and doors to make them more energy efficient, and a ramp has been added to the front entrance. The building is currently used for the school district’s administrative offices, and to house the Chandler School District museum.



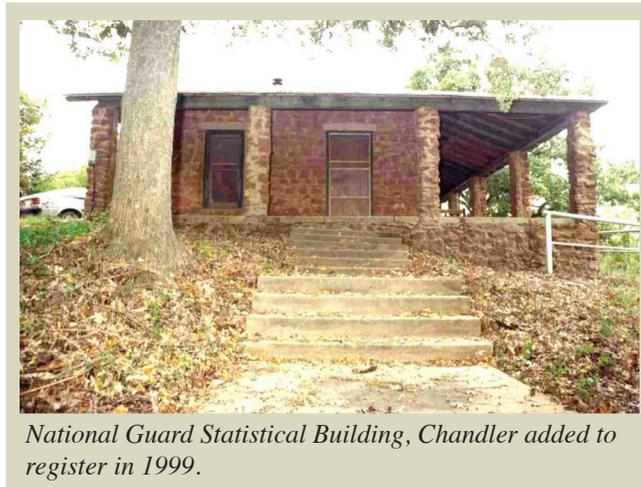
Chandler High School, added to register in 1996.

The Chandler Armory is another WPA project constructed of native sandstone, 1935-1937. It is located on a triangular parcel of land bordered by First Street on the north, and to the south and east by Mickey Clarkson Avenue (U.S. Highway 66). As with most armories, the building features a barrel-roof section and a flat-roofed section. It is constructed of roughly-squared sandstone with projecting pilasters which gives the feeling of vertical lift, suggesting an Art Deco influence. The central entrance is flanked by a series of narrow hopper windows. An artillery shell is embedded in each of the eight foot high piers on either side of the recessed entrance. The Chandler Armory served as the home of Battery F, Second Battalion of the 160th Field Artillery of the Oklahoma National Guard. The Chandler National Guard unit moved into a new facility in 1972. The building is currently home to the Route 66 Interpretive Center, which houses a museum dedicated to “The Mother Road,” gift shop, and event center.



Chandler Armory added to register in 1991.

The National Guard Statistical Building was added to the historic register in 1999. It was built in Chandler in 1909 on a sandstone outcrop of a steep hill on the east side of Park Road as part of Camp Chandler. Between 1909 and 1915, Camp Chandler was the Oklahoma National



National Guard Statistical Building, Chandler added to register in 1999.



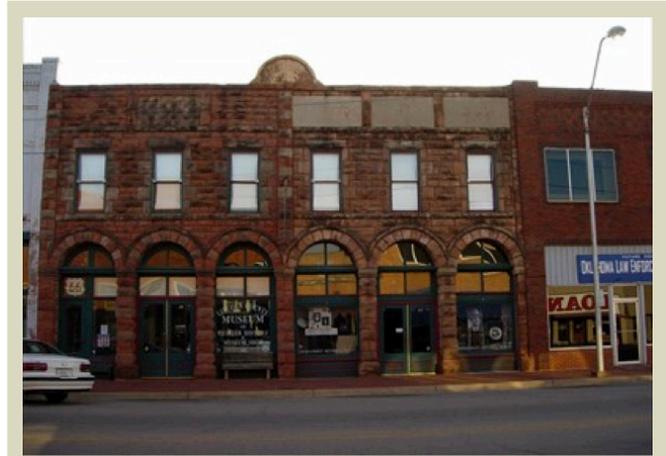


Continued from page 4 “National Register of Historic Places”...

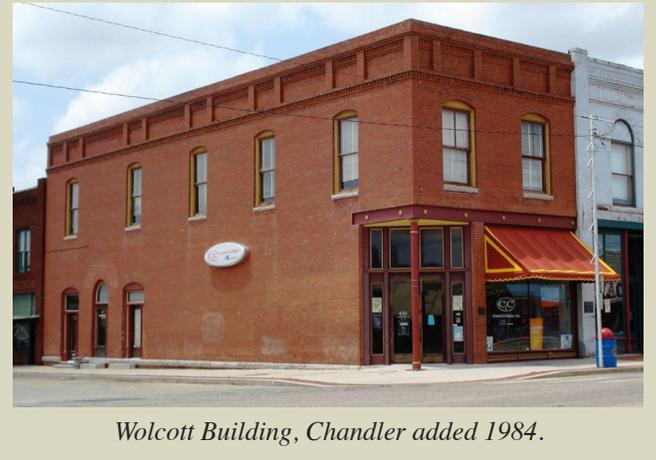
Guard’s state training camp and rifle range. The building’s location provided a clear view of the rifle range (an area which is known today as Tilghman Park). Reddish-brown sandstone was used in making this Craftsman-style building featuring a hip-roof and a very wide veranda on three sides. Square porch columns extend into the stone retaining wall on three sides. The concrete slab foundation extends to form the veranda floor. All of the wooden window and door frames are original, and the open overhang allows viewing of the original wooden roof decking and rafters. Alterations to the building’s exterior have been few, but the interior has been remodeled several times. It is currently owned by the City of Chandler.

Several buildings in downtown Chandler are listed on the historic register, but two that stand out are the Murphy Building, also known as the Mascho/Murphy Building and Public Privy, located 717-719 Manvel, and the Wolcott Building, located at 725 Manvel. The Mascho/Murphy Building is actually two buildings that were constructed one year apart, but matched so perfectly in detail, they appear as one unit. They were built in 1897 and 1898 by A.E. Mascho, who operated it as a grocery store until 1913. The brick privy is a low, one-story building on the rear side of 717 Manvel, and the original walls, floor and toilet-area are intact. The toilet fixture was said to have a “revolutionary seat-activated flushing device.” The description resembles a toilet patented by Sir Thomas Crapper in 1891. Today, the Mascho/Murphy building houses the Lincoln County Historical Society’s Museum of Pioneer History and a western wear store. The privy has been rehabilitated, to weatherproof the building. A concrete block addition was added to the Mascho/Murphy building which obscures the north side of the privy. The Wolcott Building is a two-story brick building constructed in a Victorian style. It was built in 1903 for Dr. Alfred Jerome Wolcott, and it housed the City Drug Store from 1903 to 1941. Offices available for rental were located on the second floor.

The Conklin House, located at 206 W. 8th Street in Chandler, was added to the register in 1984.



Mascho Building, Chandler added in 1984.



Wolcott Building, Chandler added 1984.



Conklin House, Chandler added in 1984.





Continued from page 5 “National Register of Historic Places”...

Built in 1905, it is an example of homes built when Oklahoma was still a Territory. The home is a good example of Colonial Revival architecture featuring 2 ½ stories of white clapboard. It features a wide veranda incorporated into a two-tier portico. The veranda is supported by 12 Tuscan order columns on the south and east sides of the building. The upper level is supported by two paired Tuscan order columns which form a balcony, surrounded with a railing of turned wooden posts. The home was built by E.L. Conklin, who served as agent to the Sac and Fox Indians, and was also prominent in the Union National Bank of Chandler.

Two churches in Chandler are also listed on the historic register. The First Presbyterian Church at Eighth and Blaine Streets, added in 1984, and St. Stephen’s Episcopal Church, 812 Blaine Ave., added in 2000. The First Presbyterian Church is a one-story clapboard gabled structure with a bell tower on the southeast corner axis of two gables. It was built in 1894 and features Gothic-type arches over windows and doors. All windows above the basement level feature stained glass panels of religious depiction. It is the oldest building in Chandler because it was the only building to survive a tornado that hit the town in 1897. It was used as a temporary medical facility and home for those who were injured and homeless as a result of the storm. St. Stephen’s Episcopal Church is a sandstone building located across the street from the First Presbyterian Church. Construction of St. Stephen’s was completed in 1899, and it is very similar to other Episcopal churches built in Oklahoma during that time. It is a one-story rectangular Gothic style church building featuring battered buttresses and a steeply pitched roof. The original structure is largely intact, and the building is still being used as a church, although it is no longer owned by the Episcopal Church.

For more information about buildings on the National Register of Historic Places, visit the National Park’s website: <https://npgallery.nps.gov/nrhp>



First Presbyterian Church, Chandler added to register in 1984.



St. Stephen’s Episcopal Church, Chandler added to register in 2000.



**Mark Your
2017 Calendar**

CODA 2017 Legislative Conference:

- February 7-9: Embassy Suites and Conference Center Norman, Oklahoma