



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 curtain has barely closed on 2017, but we are already rolling up our sleeves and preparing to tackle what promises to be an active 2018.

The field staff was in recently to prepare for the 2018 Equalization Study and Performance Audits that they will be conducting. We are looking forward to a successful audit data gathering process, and 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, 74 out of 77 counties were certified as being in full compliance with the 2017 Performance Audit. We have greatly appreciated the efforts of each of our County Assessors to complete the work necessary to attain compliance with the SBOE Performance Audit Guidelines.

It’s probably pretty far from your minds right now, but the Ad Valorem Division is already working hard on the 74th Annual Educational Conference scheduled for July 31 – August 3 in Tulsa. Bids recently closed on a new 3-year hotel contract. We’re in the bid review and evaluation process right now, and will announce a selection soon. We hope to be able to share that information with you at the February CODA meeting.

The 2018 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 9:00 a.m. on March 29, at the Oklahoma Department of Transportation Building, located at 200 NW 21st Street in Oklahoma City (zip code 73105, when searching online for directions). This marks the tenth year that these conferences have been held, and the process has been a good one.

Your highly organized and very efficient Assessors Association Officers and District Chairs have already coordinated with the Ad Valorem Division to establish the District meeting dates for May. They are as follows:

- May 4, NW District, Blaine County
- May 11, SW District, Washita County
- May 18, SE District, McIntosh County
- May 25, NE District, Delaware County



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At the recommendation of your Association Officers, we will be conducting an informal training session the afternoon before each of the District Meetings on Understanding the Audits the Ad Valorem Division conducts each year. More details will be shared on venues and times as we get closer to the District Meeting season.

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 6-8 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. “Cheers to a New Year, and another chance for us to get it right.” -Oprah Winfrey



Back in November 2016, I wrote an article describing how I was playing around with an Open Source program called QGIS. I was taking it out into the field and using it to track my movements with GPS. Well, I found that same feature in ARCGIS, and it works just as well. I now have both of these software packages loaded onto my laptop, but I find myself using ARCGIS more often. The stability of the connection seems to be better. Editing in ARCGIS is the same, except when entering data. With QGIS, I have to manually enter all my data, while with ARCGIS, I am able to select a category, draw my Polygon, and the Attribute Table auto labels the Field for me. Entering date information is also easier because ARCGIS uses a drop down box.

ARCGIS has other features that are useful. The first product is called Collector, which is an appropriate name because it allows you to collect data. You can also collect Points, Tracks, or Polygons (AKA Area), fill in data with a predetermined form, attach photos to your project, and search for locations or features. This program is for Android or IOS only. Another Data Collection App that is available is Survey123, but it is designed to be more of a pinpoint collection of data. For example, I would use Survey123 to collect specific information used for 911 addressing, or storm shelter data. I would use ARCGIS Collector for an Annual County Reevaluation. More information can be found using the following Links:

<http://www.esri.com/products/collector-for-arcgis>

<http://www.esri.com/products/survey123>

Also for a complete list of APPs for ARCGIS, go to:

<http://www.arcgis.com/features/apps/index.html>

If you have questions, feel free to ask.

‘Til next time...

P.S. Aerial Updates are available for download. I am not sure I will have the Aerials downloaded to put on the County Support CD before the CODA meeting in February, but I will have the current City and School Boundaries. If you want them now, the direct link for the counties is: <https://nrccs.app.box.com/v/naip/folder/43484445568>

To make it even easier, go to: <https://tinyurl.com/y7dlyjby>

You will need your Federal County Number, so give me a call at 405-319-8200, and I will help you out.





“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 return 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. 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, corrections to the tax bill may be needed. The projected payout by property type still has Electric Wind Generation leading the way with the highest amount of payout.

The Final Personal Property Schedule is on the website for use now. The cycle starts all over, and preparation for the 2018 PP Schedule is under way. If there are any categories that you would like to see included in the 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 Comanche County (Part 3)

This month will conclude a look at buildings in Comanche County that are listed on the National Register of Historic Places. The City of Lawton has several sites on the list, including the Mattie Beal House, located on the corner of 5th Street and Summit Avenue. Construction on the 14-room house was started in 1907 and completed in 1909. Including the basement and attic, the house has four stories. The outer walls are done in gray stucco highlighted with multi-colored sand from



Mattie Beal House, Lawton

the creek areas of the Wichita Mountains. It features a classic circular entrance portico supported by two-story Corinthian columns. The windows are decorated with stone cornices and iron grill-work, and the building is roofed with red tiles. Mattie Beal was one of the 164,416 Americans who registered for one of 13,000 160-acre homesteads that were part of Kiowa-Comanche lands open to settlement in 1901. On July 29, her name was the second one drawn, giving her second choice of land on which to file. She realized there were not enough lots allotted for what would become Lawton, and she asked the U.S. Land Office to commute her claim for town site purposes. The land was platted and auction of lots was begun on August 10, 1902. Three-hundred homes were built in Beal Addition, Lawton’s first subdivision. Mattie married Charles Warren Payne, co-owner of a lumber yard, and together they set aside lots for a park, a school, and a church. Only a few years after the run, she replaced her original two-room frame house built on her claim, with the 14-room mansion. The house was added to the register in 1975.

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The Mahoney-Clark House, located at 513-515 W. Gore Avenue, was added to the register in 1982. Constructed in 1909, it is unusual for an “up-and-down duplex” design, also known as a “stacked flat.” The first and second floors are identical, with each featuring two bedrooms, a bathroom, living room, dining room with built in china closets, and kitchen. The first floor features a back porch off of the kitchen, and a greenhouse/solarium area off of the dining room. The second floor features a three-sided bay, but otherwise, it is identical to the first floor. The house also features a large attic and basement. The outside of the house is done in buff brick, with a hint of Spanish Colonial style and Mediterranean influences. It was designed by architect Guy Dale, well known in the early days of Lawton.



Mahoney-Clark House, Lawton

Three of Lawton’s churches are also included on the register. The First Presbyterian Church, located at 8th Street and D Avenue, was added in 1979, with The Methodist Episcopal Church, South at 702 D. Avenue, and the First Christian Church at 701 D. Avenue, both added in 1985. The First Presbyterian Church was built in 1902, and is the oldest brick building in Lawton. It was founded one day after the land opening, and is an example of American-Gothic architecture popular at the turn of the century. The original part of the building was one-story, with a two-story addition made in 1946.



First Presbyterian Church, Lawton

The Methodist Episcopal Church South is also known as the Centenary Methodist Church. It was constructed of buff brick in 1922 in a Greek Revival Style, featuring a portico with four two-story ionic columns. A broad flight of steps leads to the entrance. The building features pediments, dentil moldings, raised keystones, masonry parapets, and limestone cornice.



Methodist Episcopal Church, Lawton

The First Christian Church is a three-story brick structure done in Gothic Revival style. The pitched roof has intersecting ridges that form a cross. A compound Gothic arch is featured at the main entry, and a twelve sectioned stained glass rose window is featured above. Decorative features of the façade include narrow Gothic arched windows, buttresses, and a broken parapet with finials. Parapet caps, finials, sills, and other accents are made of limestone. The building was constructed in 1928, but burned shortly after completion. It was rebuilt in 1929 using the original plans.



First Christian Church, Lawton





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Lawton is also home to a Carnegie Library, located at B Avenue and 5th Street. Designed by local architect J.W. Smith, it was added to the historic register in 1976. The library was built in 1922, and is an example of modified Federal style, commonly used for public buildings at the time. It was originally a 52-foot square, with a basement and main floor nine feet above ground level. The buff



Carnegie Library Lawton

bricks were manufactured at a local plant, and the limestone, used for window trim and other ornamentation, was quarried in the area. The main corner entrance features two large columns with influences of the French Renaissance style. The building's simple capitals and fascia reflect a Tuscan style. An addition to the building was completed in 1943. The newly formed City of Lawton asked the Carnegie Corporation for funding as early as 1902, but a vote to accept the funding wasn't put to citizens until 1915. The vote was very close, and it was feared that those pledging to help fund the library, would not follow through. Another municipal election was held in 1917, and more of the town's citizens voted in favor of the library. However, construction was delayed until after World War I, with the library finally being dedicated on June 22, 1922. A new library was built and the contents of the Carnegie Library were relocated in 1973.

Two of Lawton's school buildings were nominated to the register, “Old” Lawton High School, 809 C Avenue in 1997, and Douglass School, 102 East Gore Boulevard, in 2008. The original four-story brick high school was built in 1909-1910 in a Classical Revival architectural style. It features six Ionic columns and a copper covered dome. Other adornments include a concrete-capped brick balustrade crowning concrete cornices, brick friezes and a band of dentils. The dome is mounted on a lipped-cornice over a circular base that features windows of colored panes of glass. A crown-shaped finial and flag pole top the dome. An addition was made to the building in 1922-23, and an effort was made to maintain the Classical Revival style. A third addition was made to the building by the Works Progress Administration (WPA) in 1939.



Old Lawton High School

A crown-shaped finial and flag pole top the dome. An addition was made to the building in 1922-23, and an effort was made to maintain the Classical Revival style. A third addition was made to the building by the Works Progress Administration (WPA) in 1939.





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Douglass School was constructed in 1931 as a separate primary and secondary school, and was partially funded by a grant from the Julius Rosenwald Fund. The school was expanded many times during the 35 years it served the African-American community in Lawton. The main one-story building features polychromatic brick with two taller sections at the rear, one an auditorium, and the other a gymnasium. Since the additions made in the 1950s are connected to the first structure, it is considered to be all one building. Architectural styles featured are categorized as the Late 19th and Early 20th Century American Movement and Modern Movement. The original section of the building is rectangular in shape and has a hipped roof and short eaves clad in metal. The foundation of this section is topped with a course of soldier bricks. Although it was not the only black school in Lawton, it was the only secondary school available to the black community until after desegregation in the 1950s. The junior and senior high classes at the school were closed in 1966 to allow for integration. The building was still being used as an elementary school at the time of nomination.



Douglass School, Lawton

The Federal Building and U.S. Courthouse at S.W. 5th and S.W. E Avenue in Lawton was nominated to the register in 2000. The symmetrical building was constructed between 1915 and 1917 in a Classical Revival style. The rectangular buff brick and limestone building is three stories tall, and features a full basement. A rusticated stone base comprises the first floor, with upper walls made of brick capped with a brick parapet, and limestone cornice with dentils. Below the cornice, above the third floor windows, is a limestone belt course. Limestone spandrels, embellished with foliate swags and rosettes, decorate the walls between the second and third floor windows. An addition of a loading dock was made to the building in 1957, with other changes made around 1965, which included the replacement of the historic three panel wooden doors with aluminum storefront doors. The building is one of few historical examples left in the city's commercial center following the urban renewal movement of the late 1960s and early 1970s.

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Federal Building and Courthouse, Lawton

For more information about buildings in Oklahoma that are listed on the National Register of Historic Places, visit: <https://npgallery.nps.gov/nrhp>

