



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. We’ve barely put 2018 behind us, but we’re already getting ready to tackle what promises to be an active 2019.

The field staff was in recently to prepare for the 2019 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. The reported findings will be presented to the State Board of Equalization (SBOE) in December.

As a result of action taken November 30th by the SBOE, All 77 counties were certified as being in full compliance with the 2018 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. Additionally, all 77 counties complied with Equalization Study Ratio Requirements this year!

We enjoyed hosting the New Assessor Orientation session January 17-18 In Oklahoma City. It gave us an opportunity to learn a little bit more about each new Assessor, and to begin the process of building good long-term working relationships with them. Special thanks to the new Assessors for attending and for asking so many good questions. And of course, I’m very grateful to our many colleagues who participated and presented at the Orientation. Auditor Byrd, Cheryl Wilson and Nancy Grantham of SA&I; Gary Snyder, RES, Director of CLGT & Eric Hayes, CLGT; Scott Warren and CCAP staff at CLGT; Dr. Notie Lansford, OSU Ag. Econ. County Training Program; County Assessor’s Association Officers, and Ad Valorem Division staff.

It’s probably pretty far from your minds right now, but the Ad Valorem Division is already working hard on the “Diamond Edition” 75th Annual Educational Conference scheduled for July 30 – August 2 in Tulsa. We have some special plans for this year’s Conference that we will be sharing with you at the February CODA meeting and at District Meetings this spring. It should be a memorable Conference, filled with the usual dose of quality education and training.

The 2019 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 28-29. This marks the 11th year that these conferences have been held, and the process has been a good one.

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

NE District	Nowata County	Dave Neely	May 3
SE District	Murray County	Scott Kirby	May 10
SW District	Beckham County	Jonathan Beck	May 17
NW District	Custer County	Brad Rennels	May 24

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 slated for February 5-7 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. "The birthplace of a new year is in the heart of hope."*



WOW, what a start to the New Year. First week in, we get iced in at the Capitol, and then have a (wonderful) 60 degrees the next day. So let's get started. I have already downloaded the City and School District boundaries for 2019. As a courtesy to Dr. Paul Bendt (MIMS) and Todd Holliday (Landmark), I have sent them complete SHP files of both in UTM 14, so they can get them to you in the proper format. I will still be compiling a CD/DVD for each county, and chances are it will arrive on the "Business Card" disk, because I have quite a few of them left. They should be available by the first CODA meeting.

Along with a New Year, comes a new list of needs. My first priority, as always, will be City Boundary changes, but it is equally important that I touch base with all of the new Assessors. I will try and make myself available to everyone that needs me, so do not be afraid to ask, and please be patient. In addition, I plan on working with the Census Bureau BAS Division; they handle the City boundaries on a Federal Level. The goal is to make the information uniform at both the state and federal levels.

Finally, don't forget about the upcoming audit; here's what you are going to need:

**Question 3A: Is the ownership completely mapped?**

Title 68, Section 2821, paragraph D: "In order to conduct the visual inspections of real property during the four-year cycle, each county assessor shall acquire and maintain cadastral maps and a parcel identification system. The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force."

We test the completeness of the cadastral mapping by looking at the percentage of parcels mapped. In MIMS, we test this by running a DOS utility at the F:\MIMS DOS prompt. The usual DOS command would be: **report map\parcel**. This function gives us a total mapping parcel count. In ArcGIS, we open the parcel layer's attribute table (which looks like an Excel spreadsheet). In the bottom-left corner of the attribute table screen is the record/parcel count.





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**Question 3B: Is ownership up to date?**

This is still related to Title 68, Section 2821. What good is a cadastral map if it is not being maintained current?

Our test for this question is the production of paper maps, highlighting a relatively new parcel split in each map. This approach for measuring is uniform for any mapping software in use and ensures that the county can use their software to produce paper maps upon request.

**Question 3C: Can a county produce a parcel map with current school district boundaries?**

Title 68, Section 2815.2: "The county assessor shall maintain and use the current boundary descriptions of each and every school district or part of a district in the county furnished by the State Department of Education pursuant to Section 4-104 of Title 70 of the Oklahoma Statutes."

Each year, we supply your county with a current school district mapping layer. To see if you use this layer, our test is the production of paper section maps highlighting the school district boundaries with parcel mapping.

**Question 3D: Can a county produce a parcel map with current city boundaries?**

Even though the inclusion of city boundary mapping is not specifically listed in a statute, it only makes sense for the assessor to track current city boundaries. City boundaries can affect fair cash values, and cities can have millage rates.

Our test for this question is the production of paper maps highlighting a city's or a town's current boundaries with parcel mapping. We then take this map and compare it to the OTC's municipal boundary mapping (as authorized by Title 68, Section 1375, paragraph A). This approach for measuring is uniform for any mapping software in use and ensures that the county can use their software to produce paper maps upon request.

**Question 3E: Can a county produce a parcel map with current OTC approved soils and current land use?**

Title 68, Section 2817, paragraph C, lists NRCS soil maps and agricultural use categories in the calculation of agricultural land values. In most cases, counties not using digital mapping to calculate agricultural land values are using paper books published 40+ years ago. NRCS has modified some of the soil boundary lines since then. In most cases, counties using these old books are also relying on the aerial photos included in those books to estimate current land use.

A computerized mass appraisal approach allows for the use of current soil boundaries and current aerial photography. MIMS has been able to transfer automated agricultural land values to the state provided CAMA system for nearly 25 years. ArcView has been able to do this for more than 10 years. Landmark has this analysis built into it

Our test for this question is the production of paper section maps highlighting soil types, land use types, and parcels on each map. This approach for measuring is uniform for any mapping software in use and ensures that the county can use their software to produce paper maps upon request.



*To all those who got me through December,  
thank you.*

*I never knew I had so many friends.*

*Larry Martin*





## “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 Five-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 bills. The projected payout by property type still has Electric Wind Generation leading the way in highest of the payout.

The Personal Property Schedule Final is on the website for use now. The cycle starts all over and preparation for the 2019 Schedule is under way. 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. Remember, this year electric wind generation will not be trended.

## National Register Of Historic Places Cimarron County

This month’s county visit is in the Panhandle of Oklahoma, Cimarron County, the farthest north and west one can go in the state. The County Courthouse in Boise City, was added to the register in 1984. It is located in the exact center of the original town site, at the junction of U.S. highways 64



*Cimarron County Courthouse*

and 385. The center of the buildings front features four two-story Ionic columns that rise from the concrete water table to just below the frieze. Small balconies with metal railings are featured between the columns of the third story windows. Windows and doorways are outlined with ornamental brickwork. The front entrance is reached by a flight of concrete stairs with brick banisters. The courthouse was designed by architect M.C. Parker, and constructed by builders S.S. Strong and B.C. Froman in 1926. It replaced an original frame courthouse building that was lost to fire the previous year.

Although many sites in Cimarron County are listed on the historic register, most of them do not have accompanying photographs or descriptions. This may be to protect the integrity of the sites, or it could simply be that the agency has not scanned in the documents. Some of these sites include: Bat Cave Archeological Site; Cedar Breaks Archeological District; Cold Spring and Inscription Rock Historic District; Red Ghost Cave Archeological District, and Three Entrance Cave Archeological District.





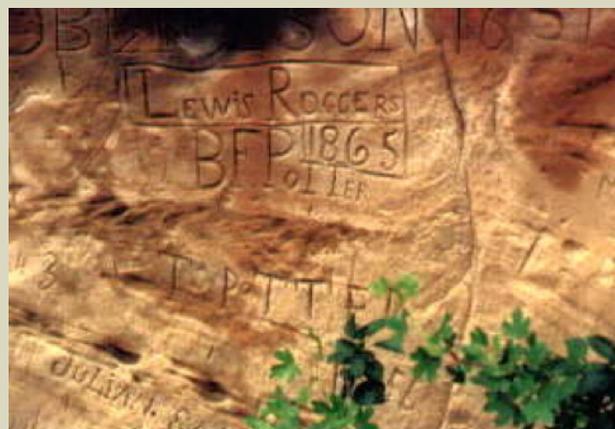
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One site with no information on the site, but about which information can be obtained by searching online, is the Autograph Rock Historic District, added to the register in 1994. The site is privately owned, but tours can be arranged through the Cimarron Heritage Center, 1300 Cimarron Avenue in Boise City, 580-544-3479. The museum itself is located in a house designed by Bruce Goff. Autograph Rock features more than 300 carved signatures of travelers on the Santa Fe Trail. There are 500 additional names carved on other rocks in the area. The 200 yard long rock cliff is 20-25 feet high. The earliest signature is dated 1826, but most of them were carved in the mid-1800s. Tours are not granted when the ranch, where the site is located, is working cattle. The Cimarron Heritage Center is filled with information and artifacts about the Santa Fe Trail, dinosaur digs, and other items of interest in the area.

Located near the town of Wheelless is Camp Nichols, also known as Fort Nichols. The camp ruins are on private land, and not accessible to the public. The camp was situated on a high point of land between two ravines on the forks of South Carrizozo Creek. Cedar Spring is located below a cedar-covered bluff, and it served as the water supply for the camp, as well as for passing wagon trains on the Santa Fe Trail. Remnants, or wagon ruts, of the Cimarron Cutoff are still visible today.

The camp was founded in May 1865 by Col. Kit Carson, to protect wagon trains using the Cimarron Cutoff. It is thought to have had around 25 buildings, including officer's quarters, barracks, guardhouses, and a commissary. The first soldiers on site lived in tents with stone walls. All of the buildings were constructed using local materials of sandstone, adobe, and sod. General James H. Carleton, who was commanding the Department of New Mexico, ordered Carson to establish the camp located in the heart of Comanche and Kiowa Indian territories. It was created as a halfway station on a 300 mile route between Fort Union and the Cimarron Crossing of the Arkansas. By June of 1865, Carson had completed six sets of stone officers' quarters, and a quartermaster building. The camp occupied an area of approximately 200 square feet, and was enclosed by breastworks of stone and earth. The site was abandoned in September of 1865.

The site was added to the register in 1978. For more information, to view maps showing placement of the buildings within the site, visit: <https://npgallery.nps.gov/nrhp>



*Autograph Rock Historic District*



*Camp Nichols*

