



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 2019 behind us, but we're already getting ready to tackle what promises to be an active 2020.

The field staff was in recently to prepare for the 2020 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 2nd by the SBOE, All 77 counties were certified as being in compliance with the statutory Equalization Study assessment level requirements. The SBOE also found 76 of our 77 counties to be in full compliance with the 2019 Performance Audit! We greatly appreciate the efforts of each of our County Assessors in doing all the work necessary to attain compliance with both of the audits.

It's probably pretty far from your minds right now, but the Ad Valorem Division is already working hard on the 76th Annual Educational Conference scheduled for August 4-7 in Tulsa. We have already secured our national speakers for this year's Conference. We will share more with you on Conference planning at the February CODA meeting and at District Meetings this spring. It should be another memorable Conference, filled with the usual dose of quality education and training.

The 2020 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 26th. This marks the 12th year that these conferences have been held, and the process has been a good one.

Your highly organized and very efficient Assessor's 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 1, NW District, Ellis County (Christie Pshigoda)
- May 8, NE District, Lincoln County (Jackie Holcomb)
- May 15, SE District, Pittsburg County (Michelle Fields)
- May 29, SW District, Cleveland County (Doug Warr)



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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 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. “I resolve to stop making New Year’s resolutions, effective immediately!”



Well once again *Father Time* has turned the calendar page, and we have begun a new year. This also means it’s the start of a new audit year. Several of the annual “Performance Audit” questions pertain to mapping. In the past, I have provided county assessors’ offices with media that included maps of current city boundaries and school district boundaries; I can no longer do that. As a solution, in last month’s Forum, I provided instructions on how assessors may obtain copies of those boundaries. The files were archived as of January 1, 2020, so if any of your vendors require a copy, feel free to have them contact me, and I will gladly provide the information for their use.

Below is the list of map-themed performance audit questions. The test for each question is designed to be uniform in measuring the ability of the county assessor’s staff to use computer software to produce paper maps upon request

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.”

Ad Valorem auditors test the completeness of the cadastral mapping by looking at the percentage of parcels mapped.

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?

Auditors test for this question by having the assessor’s staff produce paper maps which highlight a relatively new parcel split on each map.

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.”

Again, the test for this question is the production of paper section maps which highlight 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 statute, it only makes sense for the assessor to track current city boundaries. City boundaries can affect fair cash values, and individual cities can have millage rates.





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Testing of this question requires the production of paper maps which highlight a city/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).

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 ag land values. In most cases, counties not using digital mapping to calculate ag 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 photographs. MIMS has been able to transfer automated ag land values to the state-provided CAMA system for nearly 25 years. ArcView has been able to do so for more than 10 years. Landmark has this analysis built into the program.

The test for this question is the production of paper section maps which highlight soil types, land use types, and parcels on each map.

“Let’s Get Personal” Property

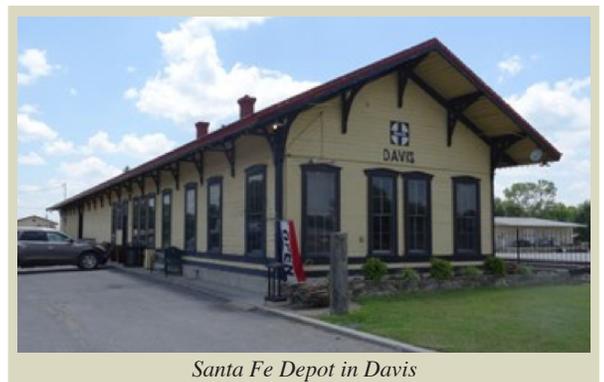
by **Patty Heath**

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. 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 the tax bill. The projected payout by property type still has Electric Wind Generation leading the way.

The Final Personal Property Schedule is now on the website for use. The cycle will start over, and preparations for the 2020 Schedule are 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 Murray County, Part 1

Murray County has numerous locations listed on the National Register of Historic Places including the Santa Fe Depot located at 12 Main Street in Davis. The building was constructed in 1908 by the Atchison, Topeka and Santa Fe Railway, which served passengers and shipped freight. The depot is pretty standard in appearance, and is referred to as a “Combination 9 depot with Italianate features” on the nomination form. The gabled slate roof features wide overhanging eaves which are decorated with brackets. A large bay window is located on the west side of the building. Alterations have been made over the years to the



Santa Fe Depot in Davis



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building, but it has retained historical and architectural integrity. It was added to the register in 1994, and currently houses the Arbuckle Historical Museum.

The remainder of the Murray County sites are located in and around Sulphur. The Sulphur Armory, located at 500 W. Wynnewood Avenue, was added to the historic register in 1994. The single-story building of native stone was constructed between the years 1935-1937 by the Works Progress Administration (WPA). As with most armories, the building has two sections, a barrel-roofed drill hall and a flat-roofed administrative section. The Sulphur Armory was designed to house one guard unit.



Sulphur Armory

Many of the armories built across the state during this time period were designed by a WPA architect and National Guardsman Major Bryan W. Nolen. Nolen standardized designs for one-unit, two-unit, and four-unit armories. The designs were flexible and could be tailored for conditions specific to an area, and could be built by an unskilled labor pool. The idea behind WPA projects was to use native materials, and employ as many men from the relief rolls as possible, stimulating local economies during the Great Depression.

Added to the list in 1984, the Murray County Courthouse is located on Wyandotte Avenue in Sulphur. The two-story red and tan brick building features four concrete Tuscan columns and brickwork arches above the central doorway and ground floor windows. Two large concrete urns accent niches on either side of the front door. The building is topped by a balustrade parapet highlighted by four decorative concrete torches, one above each column. The arch above the doorway features an unusual brickwork pattern. The courthouse was constructed in 1923 and was designed by Jewell Hicks.



Murray County Courthouse, Sulphur

The Historic Sulphur Downtown Commercial District was added to the historic register in 2001. A variety of buildings is included within the boundaries including City Hall, the American Legion Memorial Building, and two churches. Sulphur's City Hall was constructed in 1916 at 404 W. Muskogee. The two-story Classic Revival styled building features a façade of red brick and stucco. A cast stone cornice and four pairs of cast stone columns decorate the second floor. The building currently houses the Sulphur branch of the Arbuckle Historical Society Museum.

The American Legion Memorial Hall was built by the City of Sulphur in 1922. Designed by Jewell Hicks, the commercial style building features a barrel vault roof and variegated brick walls laid in a running bond pattern. The front of the building features a stucco cornice and bands of windows arranged symmetrically around the doorway.

The Presbyterian Church at 917 5th was constructed in 1924 in a Gothic Revival style. The red, raked brick building features a two-story bell tower flanked by wood windows and transoms. The entrance is at the base of the tower.

The First Christian Church at 401 W. Muskogee was erected in 1923, and is also built in a Gothic Revival style. It is also a raked brick building, but in a buff color. The front door features a lancet arch with a cast stone surround. Arch-shaped fields of cast stone, and three lancet windows of stained glass, sit above the doorway. The cross-gabled roof is covered in red, terra cotta tile.





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Also included within the downtown commercial district is a two-story Renaissance Revival style house located at 329 W. Muskogee. The house features a symmetrical façade and wide-eave hipped roof with Spanish-style metal tile (which resembles terra cotta). It was constructed in 1924 using buff-colored brick with red brick around the first floor windows. Moorish style columns support the porch roof. The first floor center door is flanked by sidelights and two double windows.

To find out more about sites in Murray County listed on the National Register of Historic Places, visit: <https://npgallery.nps.gov/nrhp>

Next month’s Forum will feature Murray County Part 2.

Historic Sulphur Downtown Commercial District



City Hall, 404 W. Muskogee, Sulphur



American Legion Memorial Hall, 914 5th, Sulphur



Presbyterian Church, 917 5th, Sulphur



First Christian Church, 401 W. Muskogee, Sulphur



*Renaissance Revival style house,
329 W. Muskogee, Sulphur*

