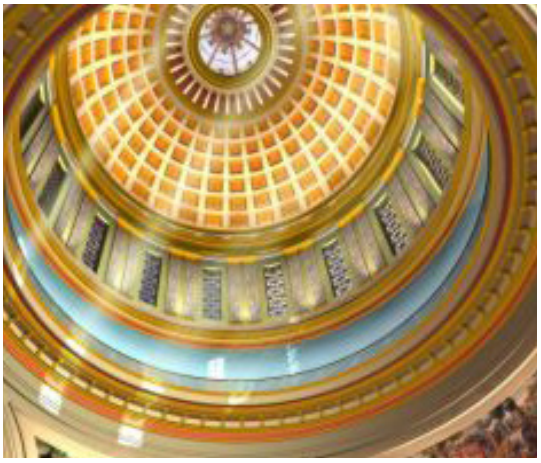

*The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.*

*"IAAO Zangerle Award Winner: 1997 and 2010"*

Oklahoma Ad Valorem

# FORUM

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## Director's Notes:

Happy New Year 2014.

The Ad Valorem Division is starting a new year that should be exciting, interesting and we hope is successful. We are initiating our second live year of the new Performance Audit. This past year was our first effort with a "live" audit for the State Board of Equalization after the test audit in 2012. I believe that the 2014 audit process will be smoother and improved significantly from our past audits.

It will be extremely busy this year since we are still doing the statutory Equalization Study as well as the new Performance Audit. We have several staff vacancies, and our field staff will face another challenging year.

The Ad Valorem Division has posted on the web site its finalized Business Personal Property Schedule for 2014. Thanks to everyone involved in the process for their feedback.

Public Service is preparing its renditions for mailing in February 2014. Mike Isbell and his staff are planning for the seventh Capitalization Rate Conference on March 27th and 28th. We hope to post the forms for Public Service on February 1.

IAAO did a great article on the Oklahoma Chapter of IAAO which will come out in the next issue of Fair and Equitable featuring Wade Patterson of Garfield County for winning the George Keyes Award for outstanding service to the IAAO Chapter for 2013. As many of you know, Wade has broad experience in ad valorem. He worked for the Task Force, the Ad Valorem Division, and for the past 16 years as elected County Assessor of Garfield County. Wade was appointed by Governor Mary Fallin to the State Geographic Information Council and by Governor Brad Henry to the Oklahoma Task Force for Comprehensive Tax Reform. He also has served as President of the IAAO Oklahoma Chapter, President of the County Assessors Association, and Chairman of the Assessors Legislative Committee. Congratulations, Wade. Well-deserved.

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. It's never fun to look at comments like this, but please accept them in the spirit in which they are offered as a way to address possible compliance issues early in the process. We've seen several counties which have made some good improvements..

We are preparing for the CODA meeting next month. Hope to see everyone there. We may have an idea about some of the plans that the Legislature has for the next session.

Jeff Spelman, CAE, Director, Ad Valorem Division

P.S. "Great new book out there by Malcom Gladwell called "David and Goliath." It's all about underdogs

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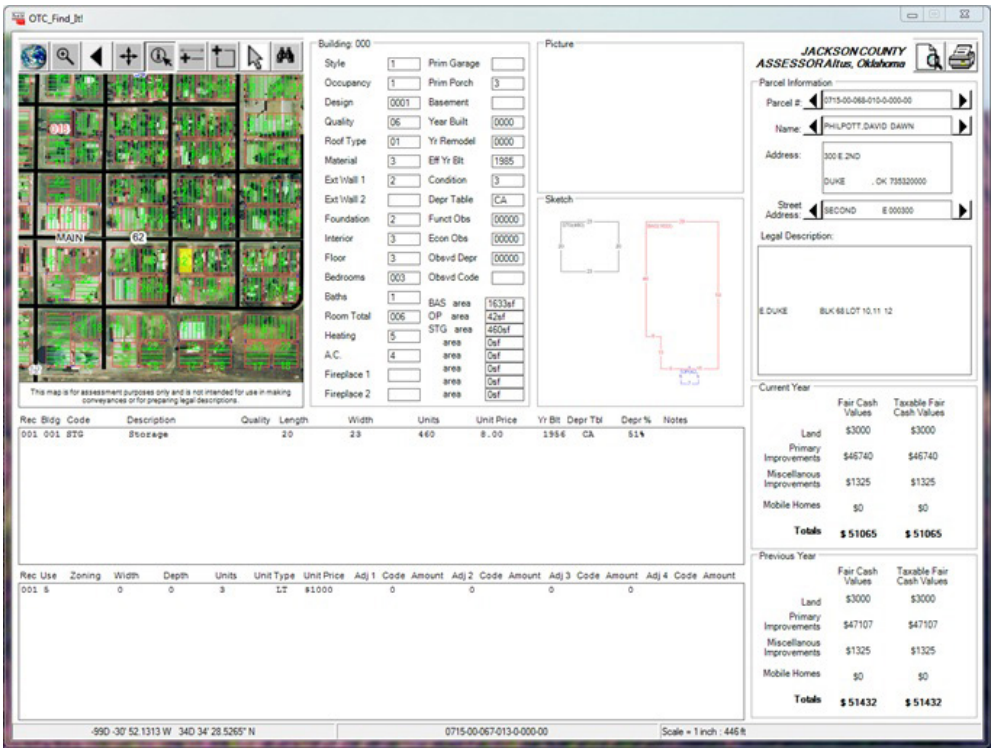
and people that everyone expects not to succeed against overwhelming odds. We all endure a lot of criticism, but sometimes being outgunned and outmanned can be turned into an advantage. All of us in the ad valorem world need to remember that occasionally. Have a good year.

So, what's new this year?

Soon you will be getting the new Mapping Support DVDs which will contain the 2013 aerials, the current commissioner, State House, and Senate districts, and USGS supplied elevation contour lines. We are also working on a new map/data viewer for the State System counties using the same free, open source technology (MapWinGIS) as is used by Landmark CAMA. (As of this printing, it is running in Beckham County.)

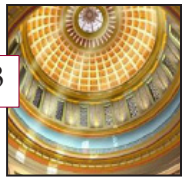
The new OTC_Find_It! program:




For MIMS counties on any system, we have been able to use the MapWinGIS to create a method of exporting a parcel layer that includes the ownership database already merged together. This makes life easier for all end users.

We will get these programs to you when requested and as we can.

*Remember: The use of computers will make our lives easier?!*



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# "Let's Get Personal" Property

**by Doug Brydon**

The five-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 to Patty 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 Patty Heath at 405-319-8200.

Remember, according to Rules 710:10-7-18 through 710:10-7-20, a separate account for each exemption is required, and there could be a real and personal bill for one printout. Due to rounding differences between the State and Assessor offices, corrections may be needed on the tax bill.

The projected percentages of the total reimbursement distribution by property type is as follows:

1. Electric Wind Generation - 50%
2. Traditional Manufacturing - 28%
3. Large Manufacturing - 15%
4. Data Computer Processing - 6%
5. Distribution - 1%

The final version of The Personal Property Schedule is now on the website for use. Preparations for the 2015 Schedule are under way as the cycle begins anew. If there are other categories that you would like to see in the Schedule, let us know. Research can be done to check the viability of subject.

*It is the working man who is happy; the idle man is miserable. Ben Franklin*

# New on the "Assessors Only" Webpage

The following information is now available on the "Assessors Only" section of the Ad Valorem Division web page.

- **Report to the State Board of Equalization – Equalization Study**
  http://www.tax.ok.gov/AssessorSite/AVAdownloads/2013DecSBOE.pdf
- **2014 Business Personal Property Valuation Guide (Square Foot Guide)**
  http://www.tax.ok.gov/AssessorSite/AVAdownloads/2014BusPPSqFtGuide.pdf
- **2013 OTC Bulletins compiled into one PDF file**
  http://www.tax.ok.gov/AssessorSite/Bulletins.html
- **Revised OTC Form 538-H**
  http://www.tax.ok.gov/IT2013/538-H.pdf

**March 27 & 28:**
- Capitalization Rate Conference
  Ad Valorem Division office

**District Meetings (3 of 4 dates set)**
- SE District - May 9
- NW District - May 23
- SW District - June 6

**August 5 - 8**
- OTC Annual Assessors Educational Conference
  Tulsa Marriott Southern Hills

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# The Governors of Oklahoma Territory

Congress passed the Organic Act of May 2, 1890 which featured the formation of the Territory of Oklahoma, and territorial governors were appointed by the President of the United States to keep order. While nine men served in this capacity, the interim service of Robert Martin between Governor Steele and Governor Seay is generally not counted as a territorial governor term.

## Robert Martin
## Acting Territorial Governor
### November 8, 1891 - February 1, 1892

Born at Frankfort Springs, Pennsylvania in 1833, Robert Martin, grew to manhood in Ohio. After graduating from Westminster College in Pennsylvania, he taught high school in Ohio while reading law. He married in 1861 and had two daughters. The following year he entered law practice in Steubenville and later enlisted in the 126th Ohio Volunteer Infantry as an officer. Martin's Civil War service was cut short by illness, and he was discharged from the U.S. Army in November 1863. Reentering law practice, he briefly went into local Republican politics before moving to Kansas in 1887.

In the company of a group of former soldiers, Robert Martin came to Oklahoma in April 1889, where he settled at Harrison. He immediately became involved in the movement for organizing the territory, serving in the convention that met in July 1889 in Guthrie. Soon after this he moved to El Reno, and when territorial government was established with the Organic Act of May 2, 1890, he was nominated territorial secretary.

During his tenure, Martin became well known in Washington because of his careful attention to territorial finances. His accurate and timely reports to the Interior and Treasury departments drew favorable notice. He held the secretarial post until the October 1891 resignation of Territorial Governor George Washington Steele. On November, 8, 1891, Martin took office as acting governor. On February 1, 1892, he vacated the governor's office to Abraham Jefferson Seay and continued as territorial secretary until replaced by President Grover Cleveland in May 1893.

Martin resided in Guthrie, and in April 1894 was elected mayor, serving until 1896. During his term he paid off a large portion of the city's debt and placed the community on a sound financial footing. Robert Martin died of heart failure March 2, 1897, in Guthrie.

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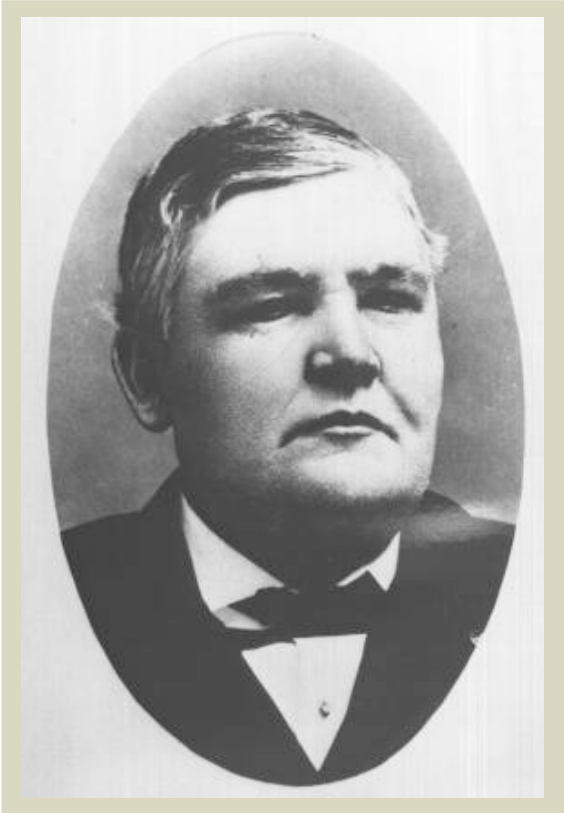
# Abraham Jefferson Seay
# Second Territorial Governor
## February 1, 1892 - May 7, 1893



The second territorial governor, Abraham Jefferson Seay, was born in Amherst County, Virginia in 1832. His English ancestry landed at Jamestown, Virginia, in 1642. At age three, his parents moved to a farm in Missouri. In the winter of 1853-54, he worked construction on the Missouri Pacific Railroad and used his earnings to educate himself, enrolling as a student at Steelville Academy. His studies were postponed due to the death of his father, leaving him to assist his mother to care for the family of eleven children. He taught in a country school while working on the farm. Seay read law at intervals and in August, 1860 he entered a law office and was admitted to the bar in 1861.

At the very outbreak of the Civil War, Abraham J. Seay enlisted in voluntary military service in the Union Army. Seay was successively promoted from private to captain, major, lieutenant colonel and was mustered out of service at the conclusion of the war as colonel of his regiment. In his outstanding service, he fought at Elkhorn Tavern, Vicksburg, Jackson, Chattanooga, Lookout Mountain, Missionary Ridge, Atlanta, Savannah, Bentonville, Columbia and at Raleigh, North Carolina at the time of the surrender of Gen. Joseph E. Johnston.

After the war, he was appointed Crawford County attorney and later became circuit attorney, retiring in 1870 to enter general practice. In 1875, Colonel Seay was elected circuit judge of the 9th Missouri District, and reelected to a second term. He declined a third term preferring to resume his private practice. Retiring from the bench, he entered the banking business and became president of two banks in Missouri.

President Harrison appointed Judge Abraham J. Seay as an Associate Justice of the Supreme Court of Oklahoma Territory at the same time Major Steele was appointed first Territorial Governor. This position he capably filled and occupied at the time of his appointment as territorial governor. There was some delay by the President in naming a successor to Governor Steele who had resigned effective October 18, 1891. Robert Martin served as interim governor. On February 1, 1892 Judge Seay resigned from the judiciary and was sworn in as governor at Guthrie.

During his administration he actively promoted the development of the territory, particularly the opening of lands for settlement. He supervised the opening of the Cheyenne and Arapaho district in April 1892, directing the organization of six counties, selecting county seats, and appointing county officials.

Seay's administration was noted for its attention to the territory's educational system. He advocated compulsory school attendance and favored a tax on liquor sales to raise money for public schools. He favored school construction to be approved on a local option basis.

Seay led the way in promoting Oklahoma Territory to future investors and settlers. Because of his actions, the territory's business and agricultural potential was made known to thousands of world's fair attendees from the United States and many foreign nations. In 1892 he convinced the legislature to provide a fifteen-thousand-dollar appropriation to create an Oklahoma exhibit for the 1893 World's Columbian Exposition in Chicago. When Pres. Grover Cleveland opened the fair in May 1893, Seay and an Oklahoma

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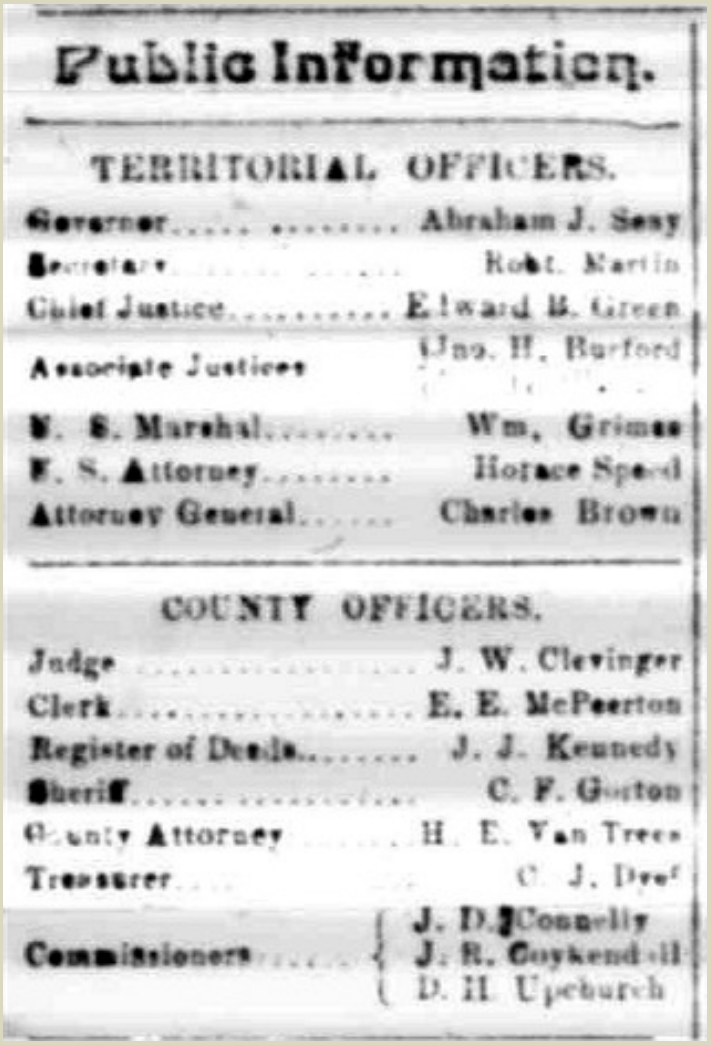
delegation attended. Seay later noted that "Oklahoma was never better advertised" than by the world's fair exhibit, and the state's participation continued in subsequent world's fairs.

His tenure as governor was terminated by the appointment of William C. Renfrow by President Cleveland on May 7, 1893.

Governor Seay made his home at Kingfisher and organized and was president of the Central State Bank of Kingfisher, later becoming the First National Bank, then Kingfisher National Bank.

He was a spirited public citizen and in 1908 constructed and presented to the Kingfisher College an industrial home. Some few years prior to his death, he had an accident which resulted in a fractured hip bone. This injury assumed a serious phase requiring him to the use of a wheel chair for the remainder of his days.

He purchased a home at Long Beach, California in 1909 where he lived until his passing in December, 1915. His remains were returned to Oklahoma for burial and interred in the cemetery at Kingfisher, where his grave is suitably marked.



Public Information.

TERRITORIAL OFFICERS.

| | |
|---|---|
| Governor | Abraham J. Seay |
| Secretary | Robt. Martin |
| Chief Justice | Edward B. Green |
| Associate Justices | Jno. H. Burford |
| U. S. Marshal | Wm. Grimes |
| U. S. Attorney | Horace Speed |
| Attorney General | Charles Brown |

COUNTY OFFICERS.

| | |
|---|---|
| Judge | J. W. Clevinger |
| Clerk | E. E. McPeerton |
| Register of Deeds | J. J. Kennedy |
| Sheriff | C. F. Gorton |
| County Attorney | H. E. Van Trees |
| Treasurer | C. J. Deef |
| Commissioners | J. D. Connelly<br>J. R. Coykendall<br>D. H. Upchurch |

*From the April 29-May 13, 1892 Arapaho Arrow.*

Governor Abraham J. Seay was distinctively a self-made man and a high measure of success rewarded his business ventures. He is reputed to have left an estate of between four and five hundred thousand dollars in value at the time of his death. The governor never married but was survived by numerous brothers and sisters and their descendants.

There will be a retirement reception for Cheryl Graham on Wednesday, February 12 from 10:00 – 11:30 a.m. in the Ad Valorem Division conference room. Cheryl began working in the Ad Valorem Division as an Assessment & Equalization Analyst in 2004, and she has been a valuable asset to the division.

Come by and join us in wishing her a happy retirement.