



*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.*

## Oklahoma Ad Valorem

# FORUM

## Director's Notes:

It is nearly Tulsa time again. This will be our Sixty-sixth Annual Conference. Most of the arrangements and classes have been planned, and we're expecting another great conference within budget constraints that everyone is facing. We've appreciated the work of the County Assessors' Officers at the planning sessions in Logan County, as well as the numerous telephone calls with President Ronnie Funck and Gary Snyder, CLGT to discuss the final arrangements.

Thanks again to CLGT for assisting with classes and organization and especially helping us with some lanyards for name tags this year. This has been a life-long wish that we have orange colored lanyards. I work out some at the OU Health Club where you can't turn around without seeing giant OU logos on the wall and pictures of OU coaches. Everywhere I look it's OU, so it will be fun for Wade and me to get to see some of our highly esteemed OU friends in their orange.

Conference reservations are doing great so far even though it is early. We have over forty counties already registrated with about 160 people signed up. This is really ahead of schedule since we usually receive a lot of registrations the last two weeks. At that rate, we should easily top 450 attendees or more. Please be sure to turn any designated rooms back to Cathy Gibson, so we can keep reservations in our block to be used for other attendees at the conference.

For the ninth year in a row, we will recognize those County Assessors and Deputies who've completed their initial and advanced accreditation programs. Oklahoma's program is one of the best and most rigorously tested programs in the nation. To recognize that achievement, the Center for Local Government Technology and the Ad Valorem Division will present accreditation certificates at the opening session.

### **Conference Highlights:**

We have an excellent program planned.

We are pleased that Jewette Farley and Steve Sutterfield will be back at the conference after a couple of years. Jewette is going to present a humorous (all of Jewette's sessions are humorous) talk on "In the Beginning There were Maps." Steve will conduct a session on the "Square Foot Guide." Jewette and Steve will conduct a session on depreciation and obsolescence.

We will have sessions on TIFs with Kenny Chuculate, Dan Batchelor, Nancy Grantham, and Scott Warren. We'll have our usual session on legislative issues with Jim Kelley, as well as veterans' exemptions and manufactured homes. Troy Frazier will conduct the mapping track as he has for many years with sessions on MIMS, GIS Council Update, and ARCGIS. We'll also have an update on public service.

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Patty Heath will conduct a session on the five-year exemption program, and Larry Rawlings will discuss personal property issues and work with the basic auditing class. Glen Blood, Larry Martin, Greg Harmon, Cheryl Graham, and Kalee Jantzen will conduct training at Oklahoma State University -Tulsa Center covering the CAMA draw screen, future year entry, and the new test table. CCAP will be presenting information on timetables and annual procedures.

Fred Argo will head up the introductory session again. Doug Warr and Gary Snyder will do a session on hotel/motel valuation as well as a session on the development of local capitalization rates.

Also, don't forget that we will have computer user group meetings for the State System, as well as Colorado Customware and our newest addition Landmark.

Hope to see everyone in Tulsa. I appreciate the effort of all of you in rearranging your schedules and family time to come to the Annual Conference. This is what we do in the ad valorem business in Oklahoma, and we're looking forward to a productive week.

Sincerely,

Jeff Spelman, CAE

*P.S. "There are two types of people who will tell you that you cannot make a difference: Those that are afraid to try and those who are afraid you will succeed." Stanley T. Cimarron, Ad Valorem Philosopher: Quote borrowed from Ray Goforth.*



## IAAO Chapter Announces Chapter Meeting

Chapter President, Mike Morrison, has announced the Oklahoma Chapter of the International Association of Assessing Officers will be holding a chapter meeting on Wednesday, August 11 at the Tulsa Marriott Southern Hills. It is being held in conjunction with the OTC Annual Educational Conference. The meeting time is 4:30 p.m. and location is Council Oak Salons D & E.

The guest speaker will be Jewette Farley, an IAAO instructor who will be teaching a class at the educational conference.

IAAO President, Bill Carroll, is making plans to attend the conference and will also be in attendance at the Chapter meeting.

It will be great to have two members there who have many years of experience in IAAO and have dedicated much of their professional careers to serving IAAO in a many capacities.

Please join us at the meeting. We encourage everyone to attend.

## Receive the "Forum" by Email:

To receive the "Ad Valorem Forum" by email, please forward your email address to Cyndi Heath at [cheath@tax.ok.gov](mailto:cheath@tax.ok.gov).





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**Calculating square footages and finding comp properties for these unusual structures would be challenging.**



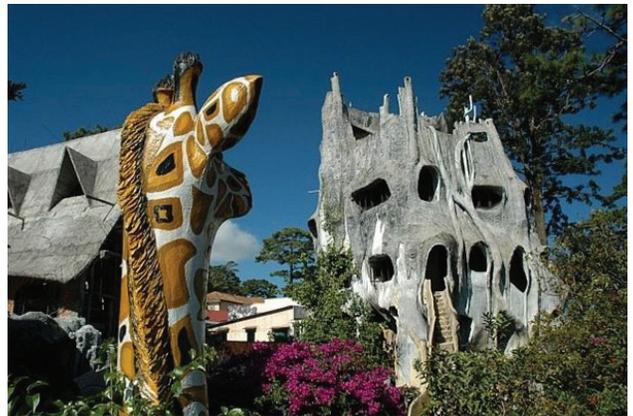
*The Crooked House  
Sopot, Poland*



*Cubic House  
Rotterdam, Netherlands*



*Erwin Wurm: House Attack  
Vienna, Austria*



*Hang Nga Guesthouse  
Viet Nam*



*The UFO House  
Sanjhih, Taiwan*



*Wonderworks  
Orlando, Florida*





Good news! We have set the dates for two more ArcView training classes at the CLGT computer lab in Stillwater this year. The first class will be held September 14-16. The second class will be November 16-18. Both classes will be dealing with parcel splits and subdivision mapping. The classes are limited to the first dozen to register. You can register by contacting Lois Strate at CLGT by phone: (405) 744-6049 or by e-mail: [loisas@okstate.edu](mailto:loisas@okstate.edu).

Since we have had good success with these classes, we are now concentrating on more advanced topics at the Annual Assessors' Educational Conference in Tulsa.

In other news, we have downloaded about 40% of the scanned survey maps of the government fractional lots from the U.S. Bureau of Land Management. In some cases, there are correctional or supplemental surveys as recent as this decade.

The U.S. Farm Services Administration now has nineteen counties flown and processed. The Oklahoma Conservation Commission is making these photos available for direct download. If you need your copy before I can get it to you on next January's Mapping Support DVD, their website is <ftp://ftp.okcc.state.ok.us/gis/County/>.

*Remember: If you need anything, hollar! Ask my wife, I am NOT a mind reader.*

## Oklahoma Broadband (Internet) Initiative

### Your Participation Can Make a Difference

The State Geographic Information Council is getting involved in a study to improve internet service speeds across the state. They have an internet website that allows you to clock your internet access speed and report it for this study. The results of this study will affect how much money is spent and where it is spent to improve internet download and upload speeds throughout the state.

This is your opportunity to ensure that your community is adequately represented. Go to this website <http://broadbandmapping.ok.gov/SpeedTest.aspx> Complete the address information. Run the test. Do it at work. Do it at home. Share this website with everyone in your community!

If you have any questions, please contact Dr. Mike Sharp, Acting State Geographic Information Coordinator of the Office of Geographic Information. He is also Director of Information Technology and Assistant Director of the AML Program, both with the Oklahoma Conservation Commission.

Dr. Sharp's office phone is 405-521-4813; cell phone 405-833-0648; email [Mike.Sharp@conservation.ok.gov](mailto:Mike.Sharp@conservation.ok.gov).

**OKLAHOMA**  
SPEED TEST





## June “4C” Committee Meeting Notes

The County Computer Coordination Committee held its July meeting in the Ad Valorem Division. Debbie Collins, committee chair, conducted the meeting.

It is reported that the CAMA building/draw change is working well. There are a few “clean up” items to do which may be done by conference time in August. Tests will be run in Major and Dewey Counties just before or just after the conference.

CCAP is working on computer updates using Clarion 6.3 as the new software instead of 5.5. There will be no file format changes, no change to Report Writer or anything foreseeable at this time.

A legislative bill sets forth that county treasurers are to put current property owners’ names on the property rolls by December 31 or later. The bill requires treasurers to request this information from county assessors. Scott Warren is currently writing the code for that. If the treasurer waits until late March or April to make the request, more updated names will be available. When the assessor runs the ownership program, it is then written to the treasurer’s folder. No further requirement is made of the assessor. It is up to the treasurer’s vendor to get the file and merge it into the treasurer’s records. CCAP has talked to vendors regarding how to accomplish this.

Some programming changes are being made to the treasurer’s system which will be functional for the 2010 tax year.

CCAP can convert old work stations to use as “snapshot servers” which enables them to function as a back-up device. Linux can be installed on them, and they can be temporary servers until the main servers are up and running. If any county has work stations no older than 3 or 4 years and has no need for them, consider donating them to CCAP. Beaver County donated several recently.

Some counties send a daily back-up to CCAP as their off-site backup. Since the back-up only records changes, some counties back-up is completed quickly while others take longer. CCAP wants to e-mail each county a confirmation verifying what was backed-up. More than half the counties still use a tape back-up system, but replacing the tape is expensive. Also, someone has to carry the tape off site daily in order to comply with the requirement.

As a reminder, counties should make a habit of checking each morning to be sure the electricity is on so the backup system is operational.

### CAMA training session at the conference will include the following:

- Future year for 100% of new improvements
- Test analysis system
- IQ procedures
- Bill Wadsworth on the income approach and demonstrating draw features
- Segment on the fears of going full-blown on CAMA
- User meetings. TerraScan cannot attend this year

### AA training session at the conference will include the following:

- Timeline of the assessors office; reviewing when to do what
- Future year from an AA standpoint
- New sales codes
- Report Writer
- Tips & Tricks; data entry techniques
- Wed. afternoon: Scott Warren & Nancy Grantham discuss TIF form
- Friday morning: State Users Meeting. TIF will be part of that discussion
- Wednesday’s session repeats on Thursday.

The Eastern Oklahoma Development District is preparing to install a 911 application in the McIntosh County Assessor’s Office.

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The Picture Manager Program has been installed in several counties. Troy Frazier will install the program in counties that request it.

The average age of servers in Oklahoma assessor offices is 3 to 4 years. Budgeting in advance for computer replacements is advisable.

The next 4 C meeting will be held on Tuesday, August 10, at the Tulsa Marriott Southern Hills, in conjunction with the educational conference. Meeting time will be after the opening session concludes and after the assessors' group photo.

## Focus on Bryan County

Named for Democratic presidential candidate William Jennings Bryan, a contributor to the 1907 Oklahoma Constitution, Bryan County is located in the south-central portion of the state.

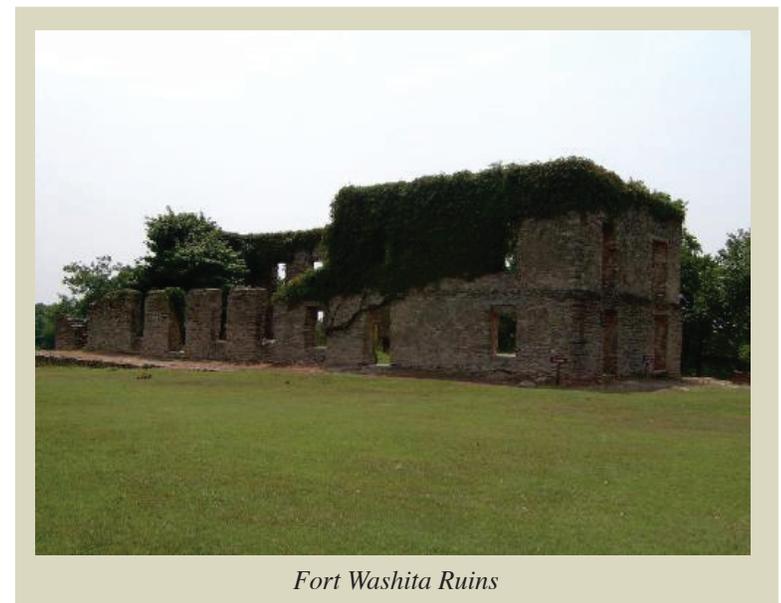
A part of both the Choctaw and Chickasaw nations after their removal from the American south, the Bryan County area was first populated in 1831-32 by Choctaws.

At statehood in 1907, Bryan County was created with Durant as its seat. Durant's namesake, Dixon Durant came to Durant with his Choctaw-French family by way of the "trail of tears" in 1832 during the relocation of the Indians to Southeastern Oklahoma which was part of the Choctaw Nation. Dixon Durant was credited with pastoring a number of local churches, establishing the first general merchandise store and possibly had some influence on the erection of the Missouri-Kansas-Texas Railroad. In the beginning, Durant was a relay station on the Butterfield Overland Mail, with the first land mail service between the Mississippi Valley and the Pacific Coast.

Early-day United States military establishments in the county included Fort Washita, founded in 1842 by General Zachary Taylor. During the Civil War, in 1862 Confederate General Albert B. Pike established Fort McCulloch near Nail's Crossing on the Blue River, and occupied it with more than a thousand American Indian troops. No Civil War engagements occurred in Bryan County.



*Bryan County Courthouse located in Durant, Oklahoma*



*Fort Washita Ruins*





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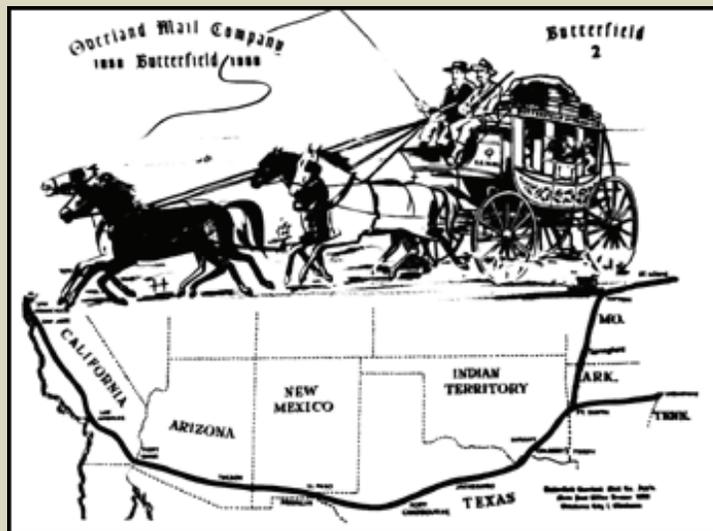
In 1845 the tribe developed Armstrong Academy for boys, northeast of Bokchito. In 1852 John H. Carr organized Bloomfield Academy for Chickasaw girls, south of the later site of Achille. The western one-fourth of present Bryan County was the Chickasaw district from the time of Chickasaw removal from the South in 1837-40. The area was formally attached to the Chickasaw Nation in 1855 when the two nations were separated. During the Civil War, Armstrong Academy served as Chahta Tamaha, the Choctaw capital. Durant is proud to be the headquarters for the Choctaw Nation.

Bryan County lay in the middle of an important transportation corridor through nineteenth-century Indian Territory. The Butterfield Overland Mail route and stage line traversed the Choctaw Nation and passed through present Bryan County in the late 1850s along the route of the older Texas Road. Cattle ranching assumed importance at an early date, in part because of the existing road. After the Civil War, cattle herds coming up from Texas crossed the Red River at Colbert's Ferry, proceeded to Boggy Depot, and went north to Kansas and Sedalia, Missouri.

The Choctaw, committed to schools and churches within their nation, began Oklahoma Presbyterian College in Durant. Ebenezer Hotchkin, son of an early missionary, became president of the college. At the beginning of the twenty-first century, it served as the Choctaw National headquarters. In 1909 William A. Durant, sergeant-at-arms at the 1906 Constitutional Convention and later speaker of the Oklahoma House of Representatives, sponsored a bill that located Southeastern Normal School, the first state institution of higher learning in Indian Territory, at Durant.

Agriculture has played an important role in the county's development. As in many areas of early Oklahoma, cotton served as a major cash crop in Bryan County, but in 1927, after boll weevils destroyed most of the cotton, the county's farmers became an early proponent of diversification.

In the 1920s peanuts emerged as a significant crop. In 1997 the county placed second in Oklahoma for its peanut production and seventy-ninth in the United States. That same year Bryan County's pecan harvest ranked seventh in Oklahoma and sixty-second in the nation.



*Butterfield Overland Mail Route*



*The Headquarters of the Choctaw Nation of Oklahoma is located in the heart of Durant. It was originally the Oklahoma Presbyterian College for Girls until 1966.*

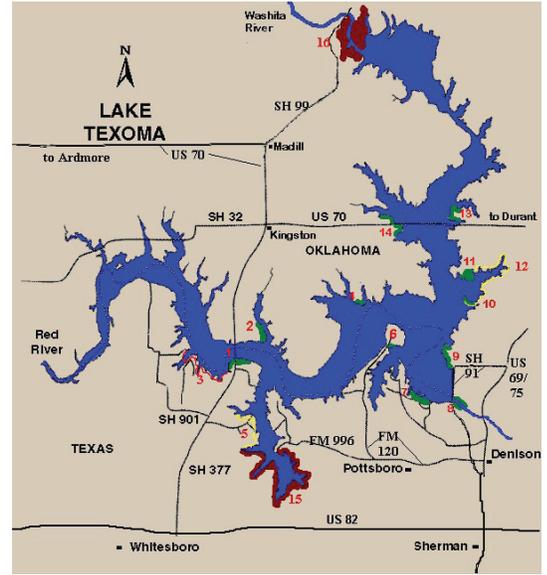




Continued from page 7 "Focus on Bryan County"...

The county produces cotton, strawberries, sorghum, wheat, and other commercially viable products. The cattle industry also serves as an important economic role. In 1997 the county placed third in Oklahoma and sixty-sixth in the United States in beef cattle. The county also produces oil and gas as well as crushed stone.

Bryan County's proximity to Texas has created controversy as well as economic opportunity for local businesses. In 1931 Gov. William H. Murray forced the opening of a free bridge across the Red River in the publicized "Red River Bridge War." During World War II, German prisoners of war built Denison Dam across the Red River, and the resulting Lake Texoma created a tourist industry. The lake serves as source of attraction for striped bass (striper) fishing enthusiasts from around the nation.



As Oklahoma had no waiting period for prospective marriage, Durant, only sixteen miles from Texas and accessible on U.S. Highway 69/75, emerged as a marriage mill in the 1950s. Marriage licenses often averaged 200 per month, and the trend continued even into the 1960s. Brides included well-known figures Rosemary Clooney and Marina Oswald.

Prominent political leaders from Bryan County have included Durant's Robert L. Williams, the "war governor" who served from 1915 to 1919, Cowboy Pink Williams, lieutenant governor from Caddo, and U.S. Rep. Wes Watkins from Bennington.

In its heyday the famous and infamous frequented the four-story Bryan Hotel in Durant, built in 1929. In the 1930s the hotel housed such notables as Roy Acuff, Charles "Pretty Boy" Floyd, and Pinky Tomlin, composer of the popular tune "The Object of My Affection." Gene Autry, cowboy actor and singer, worked as a telegrapher for the railroad for a time at Achille.

The Three Valley Museum opened in 1976, is named from the book written by Henry McCreary, titled "Queen of Three Valleys," about Durant. Durant is located in the heart of the Red, Blue and Washita River valleys. Interesting early day items include a pump organ, 1860 piano shipped up the Red River, 1896 Presidential Campaign button for William J. Bryan (the county's namesake), 1812 cobbler's bench, medical saddlebags from the 1890s, a 1920s flapper dress, etc.

Fort Washita Historic Site and Museum was built in 1842 and operated through 1865 to protect the Chickasaw and Choctaw Tribes from marauding plains tribes. Federal forces abandoned the fort at the beginning of the Civil War in 1862. Confederate forces then occupied it and it became a major supply depot for Confederate troops in Indian Territory. In 1962, the fort was acquired by the Oklahoma Historical Society, who restored some of the fort's original structures, including a barracks building.



## Bryan County Demographics

**Population:** 36,534

**Area:** 902 square miles

**2009 Real Property Net Assessed Valuation:** \$160,743,903

**2009 Personal Property Net Assessed Valuation:** \$35,759,378

