

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:

The Annual Conference hasn’t reached its 70th birthday yet, but it’s getting close. We’ll be conducting the Sixty-ninth Annual Conference in Tulsa within the next few weeks--our eighteenth year in Tulsa, and seventeenth at the current location. It’s a good fit for the County Assessors’ Association.

We’ll have no major changes in our format this year. The conference will be held entirely in the hotel without using the OSU-Tulsa campus for our computer sessions. This will be the third year in a row and this arrangement has worked well.

As always, we have invited State Board of Equalization members to address the group on our Tuesday session. So far, State Auditor Jones and Treasurer Miller are scheduled to attend.

We have appreciated the work of the County Assessors Officers at the planning session. President Gail Hedcoth, David Tinsley, Mandy Snyder, and Cathy Haynes have been great to work with as well as the help from Gary Snyder, RES, Doug Warr, AAS, and Scott Warren in making the final arrangements.

Conference registration is proceeding fairly well with 44 counties registered so far with about 210 assessors and deputies registered. We often have a last minute “bank run” on registrations in the last two weeks. We should be close to the same turn-out as last year in the neighborhood of 480 attendees or more. There are 38 different classes, so we will end up with classroom/hours close to last year’s record of 5,544 student hours.

The conference will again recognize those County Assessors and Deputies who’ve completed their initial and advanced accreditation programs. 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:

- Our opening session will have a little more activity. Jewette Farley, CAE will present a keynote speech on ad valorem entitled “Never Ask the Barber if You Need a Haircut.” He will teach a session later in the week on Quality Control entitled “Perfect is Not Good Enough.” Jewette is always a popular speaker at our conferences.
- Ann Embree with OSU Agricultural County Extension will be back after a couple of years’ absence discussing Tax Roll Corrections. There will be a session on the aftermath of SB 954, and a presentation on Taxpayer “Due Process” with Kenny Chuculate, Wade Patterson, and Gary Snyder, RES.
- The Mapping Track, which is moderated by Troy Frazier, CMS, will have discussions on the GIS Council and its data warehouse, an update by USGS, a basic mapping class, and specific software training on MIMS with Dr. Paul Bendt and Kyla Bendt, and ArcGIS with Troy Frazier.

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- The school will also feature sessions on the five-year tax exemption for manufacturing, electric wind generation, valuation of boat docks, and CAMA and AA training with CCAP for the state system, Landmark and Colorado Customware.

- Thursday there will be classes on intangible personal property, the legislative report, the performance and equalization audit, and manufactured homes. Gary Snyder, RES and Doug Warr, AAS will teach an entire day session on appraisal techniques,

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. The Ad Valorem Division recently lost a long time employee Elizabeth WeMott, who retired several years ago. She worked in our Public Service Section for many years and was responsible for meticulously accounting for literally thousands of company appraisals, county detail sheets, and apportionment data. She was a highly skilled genealogist, having traced her ancestors back to before the American Revolution and a great cat lover. Her fun sense of humor will be missed especially by the Public Service Section.



Training, training, training... No matter what software you use, it is only as useful as you use it. What? The more you know and get familiar with your software, the more you can use it in increasingly creative and useful ways.

Mapping software can be used to show data collection quality. Adding data from your CAMA/AA systems allows you to visualize individual school districts, neighborhoods, property use code assignments, and visual inspection dates per parcel displaying potential mismatches. You can visualize CAMA values against sales prices to instantly see if neighborhoods are increasing or decreasing in value. You can determine if the boundaries themselves need to be changed, and if so, which parcels are affected.

Mapping software can be used to create databases that can be loaded into your CAMA systems. Many counties use mapping to manage and update their ag land breakout acreages. Some counties have created databases from their mapping software to re-neighborhood their entire county.

As far as current training goes, we offer on-site visits to assist assessors regardless of what mapping software is in use. Dr. Paul Bendt and his daughter, Kyla Bendt, offer training on the MIMS mapping system. You can contact them by phone 800-638-MIMS or email: paul.bendt@computermappingcompany.com or kyla.bendt@mims.com.

The local ArcGIS (ArcView) users group now conducts ArcGIS Basics I and II courses on a regular basis. Their class schedule can be found on-line at: www.scaug.org. Then, click on "Events" for a list of class dates.

If you want any assistance, just let me know.

Remember: An old half-ton truck still carries what a new half-ton truck can carry. The one that benefits the most from a new purchase is always the salesman!





“Let’s Get Personal” Property

by Doug Brydon

The Annual Conference is nearing! I am anxious to see everyone. I know it will be an informative week.

All the 5-year exempt manufacturing applications have been received, are timely and complete. A major issue this year is filing on the new form. Even though new applications were sent to all existing companies in the program, we still received some old forms which then required a letter to get the correct page 3. This will be a hot topic at Educational Conference for Assessing Officers in Tulsa this year. Patty is confident that the XM2-XM5 will be distributed during the 5-year exempt manufacturing class on Wednesday morning. If you will not be able to attend and have 5-year exempt manufacturing in your county, please make sure you visit the Dogwood Room and retrieve your envelope.

During the boat dock class, there will be some other general handouts which relate to personal property. If you are unable to attend, the handouts may be retrieved from the Dogwood Room at the end of the day.

Again, I reiterate the advantage and privilege of having a respected colleague in the personal property field, Lisa Hobart, PPS, ASA. If you work in personal property in your county, it would be beneficial for you to attend her class to get a different perspective. She will be discussing intangible personal property and have a class on personal property audits.

We posted a question on the IAAO website regarding the valuation of digital billboards. I hope to have some answers in time to share with you at the annual conference.

As a reminder, the schools were paid in full with the two June ad valorem reimbursement payments, so July’s payment will be directed to county government (county, vo-tech, community college, etc.).

The 2014 Personal Property Schedule research is well underway. The public meeting to discuss the schedule is set for September 19, 2013, so mark your calendar if you plan to attend.

Have a great month and don’t hesitate to call with any of your personal property questions.

“Be yourself; everyone else is already taken.” Oscar Wilde

New Field Supervisor Selected for Ad Valorem Division

Greg Harmon has been selected to fill the field supervisor position vacated upon the recent retirement of Glen Blood. He will assume those duties for the Ad Valorem Division effective August 1.

Greg got his start in ad valorem in 1986, serving as a field appraiser for Harper County, and later spent a short time working as field appraiser for Alfalfa County before accepting a position as a field representative with the State Ad Valorem Task Force in August of 1991.

Upon the “sunset” of the Ad Valorem Task Force, Greg began work for the Ad Valorem Division of the Tax Commission in July of 1993, providing county assistance and conducting audits for the Ad Valorem Division.

Greg married his wife, Wilinda, in 1997. He has three sons, Eric, Brendan, and Cale. Greg has served as a volunteer firefighter for many years, beginning in 1989 in Laverne, and from 1997 to present in Fairview, where he currently resides.

Greg became Chief of the volunteer fire department in Fairview in 2004, and is still currently serving in that capacity.

When he’s not “forced to work,” Greg enjoys fishing, racing cars, and hanging out with friends and family. We congratulate Greg on this promotion.





FHFA Report Shows Oklahoma Real Estate Growing

The Federal Housing Finance Agency (FHFA) 2013 first quarter report reveals that the Oklahoma real estate market continues to perform well in relation to other markets nationwide.

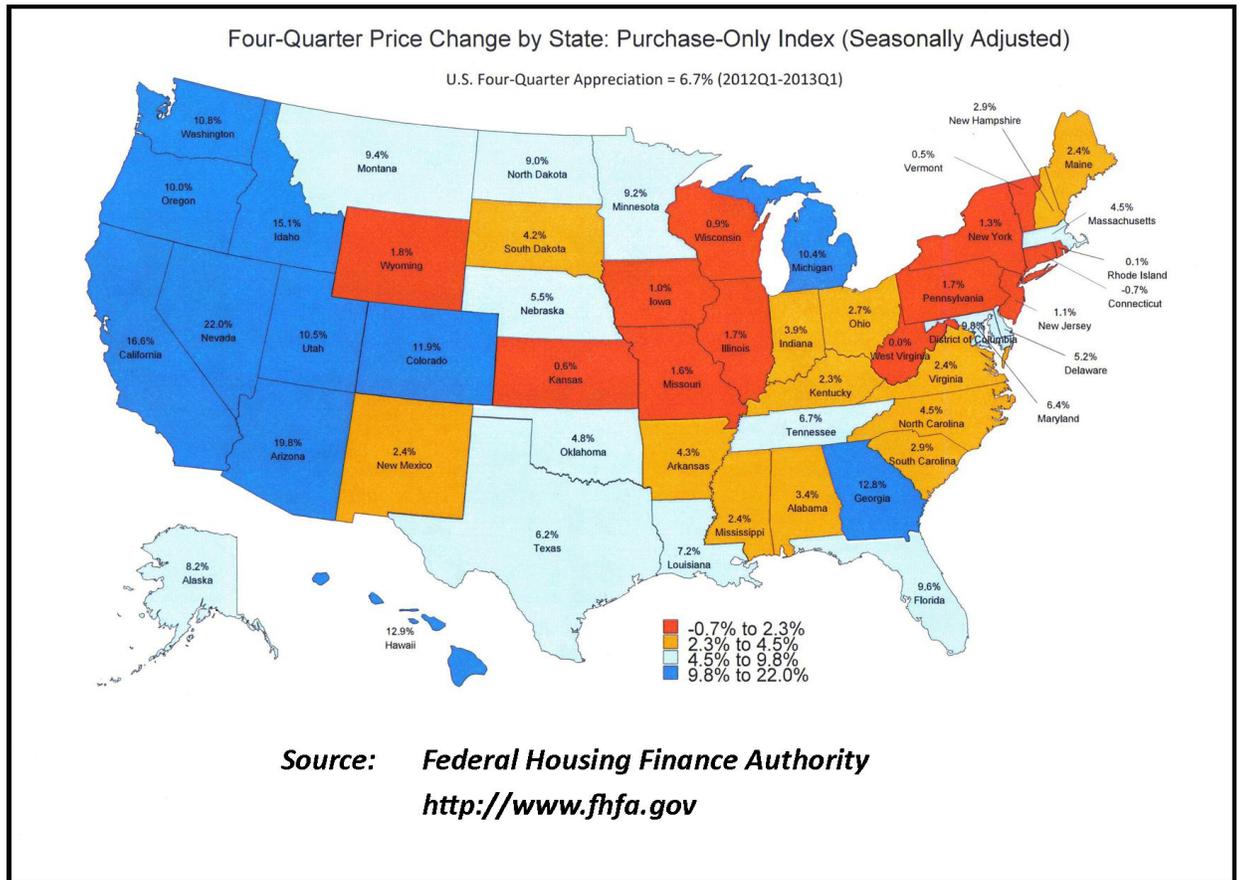
The national purchase only house price index rose 6.7% from first quarter 2012 to first quarter 2013, while the Oklahoma index showed a 4.8% increase for the same period.

Oklahoma ranked 24th nationally overall in the FHFA report. When comparing major metropolitan areas, both Tulsa and Oklahoma City also ranked highly. Among 299 major cities, Oklahoma City was 126th overall, and Tulsa was 175th.

FHFA's purchase only house price index tracks house price changes in repeat sales of the same single family properties. The purchase only index is based on more than six million repeat sales transactions.

The index is derived from data obtained from Fannie Mae and Freddie Mac for mortgages originated over the past 38 years.

The report can be viewed in its entirety on the FHFA web site, <http://www.fhfa.gov>. Then select the House Price Index PDF Report shown on the home page.



Website Update

The new Manufactured Homes Quick Reference Guide is now available on the website. You may find it on the Ad Valorem Division page of the OTC website at <http://www.tax.ok.gov/advform/2013%20MFGGUIDE.pdf>.





Dates to Remember

The following meetings will be held in conjunction with the conference held at the Marriott Hotel & Conference Center in Tulsa.

Monday, August 5:

- Assessors Accreditation Meeting
Cypress Board Room - 4:00 p.m.

Tuesday, August 6:

- CODA Board Meeting
Cypress Board Room - 10:30 a.m.
- CGLC Meeting following CODA
Cypress Board Room
- Assessors group picture following Opening Session
Hotel Staircase
- 4C Meeting following photo
Cypress Board Room
- Forms Committee after 4C meeting
Cypress Board Room

Wednesday, August 7:

- Oklahoma Chapter of IAAO following afternoon session
Salons C-E

OTC Sixty-Ninth Annual Educational Conference for Assessing Officers



Focus on Okmulgee County

Okmulgee County's origins stem from the Creek Nation's move into this part of Indian Territory after signing treaties exchanging the land they owned in Georgia and Alabama for "security" and land the United States had acquired through the Louisiana Purchase in 1803. The actual move occurred from 1827 to 1836 with some 20,000 Creek making the perilous journey referred to as the "Trail of Tears".

Okmulgee means "boiling waters" in the Creek language; other translations put it as "babbling brook" or "effluvium". Okmulgee's location was chosen because of the nearby rivers and springs. The Creeks believed that tornadoes would not strike there, and it appears they were right.

The Creek Nation government, led by Chief Samuel Checote, revised its constitution in 1867 and designated Okmulgee as its capital in 1868. Still today, Okmulgee is honored to be the capitol of the Muscogee (Creek) Nation.

The U.S. Post Office opened in Okmulgee on April 29, 1869. That same year the Creek Nation built a log building to serve as a council house which served as the Capitol in which tribal affairs were conducted. When that structure burned in 1878, it was replaced by a stone structure that stands today. Now as a museum, its purpose is to preserve & interpret the Creek Council and to bring an understanding of the history and



The Okmulgee Court House was dedicated in 1918, two months after William Howard Taft visited Okmulgee.





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culture of the Muscogee (Creek) people. The Council House and surrounding grounds were designated as a National Historic Landmark. The present day Mound building located at the Tribal Headquarters houses the National Council Offices & Judicial Offices.

Okmulgee County was formed on July 16, 1907, and the town of Okmulgee became the county seat. County government offices were located in the Creek Council House until 1916, when the present Okmulgee County Courthouse was built.

Following the completion of the St. Louis, Oklahoma and Southern Railway, Okmulgee entered into a new era of expansion. At statehood in 1907, Okmulgee had over 2,000 residents and was quickly becoming a bustling city full of life. New residents encouraged the platting of housing additions, along with water, natural gas, telephone, and electrical system installations.

Okmulgee Light and Power Company was established in 1903 with 15 street lights and 16 light meters. The street lights were arc lamps, which had to be trimmed each day or two and new carbons placed inside to form the arc poles. The first water works was implemented in 1904, complete with a reservoir, four wells, a water tower, fire hydrants downtown, and water meters (35 cents for the first 1000 gallons). When a severe sleet storm tore down most of the telephone lines in Okmulgee, the entire force of two linemen and a horse and wagon were sent to restore service.

By 1907 Okmulgee had 75 stores, 27 attorneys, three cotton gins, five livery barns, two wagon yards, and two soda pop factories. The Hotel Glenn - only one block from the Frisco depot, advertised rooms for \$1.25 a day. There were unpaved streets, wooden sidewalks, and plenty of hitching rings for horses were everywhere. Sixth Street became the first that was bricked, costing 75 cents a yard. The first productive oil well to strike oil in the county had come in two miles south and one mile east of Morris. The Okmulgee Refining Company opened in 1908. The following year the Creek Refining Company was opened, and there were 19 gushers in the area.

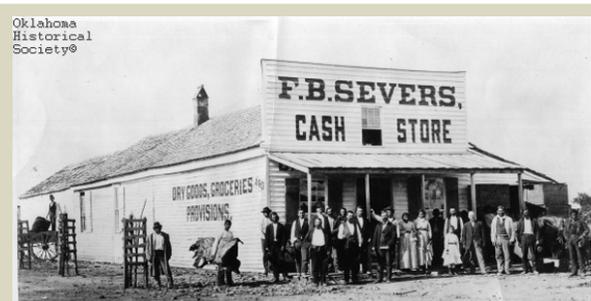
In the early 1900s-1930s Okmulgee was an oil boomtown. The oil flowing freely in Okmulgee brought with it beautiful architecture, grand buildings and mansions, many of which are still present in the community today in the downtown and beyond.

The Okmulgee County town of Henryetta had an economy based on agriculture, coal, natural gas and oil by the time Oklahoma became a state. In 1909, the area had fourteen coal mines, producing 65,000 tons per month. By 1910, the population had increased significantly. In the 1920, the town added a broom factory, several brick factories and a bottling plant.

Henryetta's manufacturing base continued to expand in the 1940s and 1950s. Pittsburgh Plate Glass Company (now PPG Industries) employed nine hundred people at its plate glass production facility, which claimed to be the largest west of the Mississippi River. This plant closed by 1990. Eagle-Picher Company employed more than seven hundred people at its plant that extracted the rare metal germanium. The plant has since closed and became a Superfund cleanup site.



The Creek Council House Museum is the town square and the heart of Okmulgee. Erected in 1878, the museum building is listed on the National Register of Historic Places and is acknowledged as a National Historic Landmark.



F.B. Severs was one of the earliest merchants in Okmulgee whose store became the town's business center. He became the first postmaster in 1869.





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Nearby Attractions

- Deep Fork National Wildlife Refuge
- Okmulgee Game Reserve
- Creek Council House Museum (currently closed)
- Okmulgee Lake
- Henryetta Territorial Museum

Education Facilities:

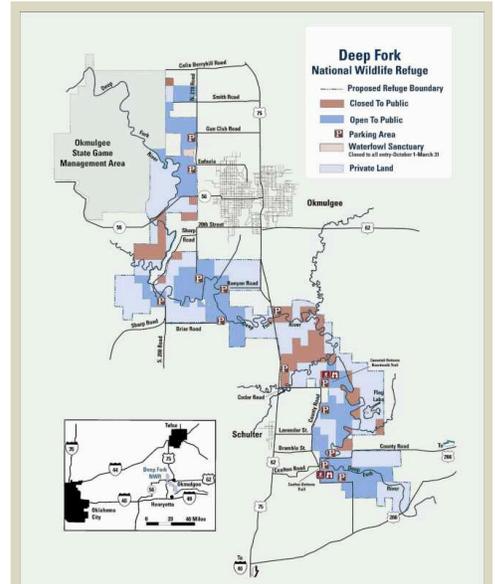
- Green Country Technology Center is located in Okmulgee
- College of the Muscogee Nation
- Oklahoma State University-Okmulgee, a/k/a Oklahoma State University Institute of Technology

Notable People:

- Troy Aikman, NFL Hall of Fame, Dallas Cowboys quarterback
- Alice Ghostley, actress (Bewitched, Grease, Designing Women)
- Dan Rowan - actor (Laugh-In)
- Patrick Collins, NFL player
- Ron Gardenhire, manager of the MLB team the Minnesota Twins
- Mel McDaniel, country musician
- David Obey, US Congressman, birthplace
- Oscar Pettiford, jazz bass player
- Will Sampson, actor (One Flew Over the Cuckoo's Nest, and others)
- Bill Self, college basketball coach

National Register of Historic Places:

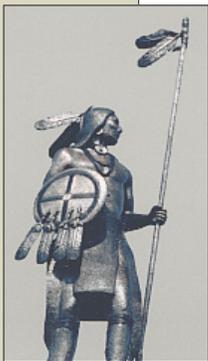
- Creek National Capitol, Okmulgee
- First Baptist Central Church, Okmulgee
- Harmon Athletic Field, Okmulgee
- Hugh Henry House, Henryetta
- Isparhecher House and Grave, Beggs
- Lake Okmulgee Dam Spillway Cascade, Okmulgee
- Okmulgee Armory, Okmulgee
- Okmulgee Black Hospital, Okmulgee
- Okmulgee County Courthouse, Okmulgee
- Okmulgee Downtown Historic District- in 2000 was one of the top five Great American Main Streets in the country
- Okmulgee Public Library, Okmulgee
- Okmulgee Stock Pavilion, Okmulgee
- Severs Block, Okmulgee
- Wilson School, Henryetta



The Deep Fork National Wildlife Refuge is part of the United States system of National Wildlife Refuges. It is located near the city of Okmulgee. The preserve runs along both banks of the Deep Fork River for about 20 miles.



The Hugh Henry House in Henryetta. Hugh Henry is credited with laying out the town of Henryetta. It was placed on the National Register in 1983.



Okmulgee County Demographics

Population: 40,069

Area: 698 square miles

2012 Real Property Net Assessed Valuation: \$103,353,035

2012 Personal Property Net Assessed Valuation: \$32,953,972

