



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 Birthday to the Annual Conference. It's the 70th year of the conference and we've got pictures to prove it. We will attend the Seventieth Annual Conference in Tulsa within the next few weeks--our nineteenth year in Tulsa, and eighteenth year at the current location. We are looking forward to another week of learning, professional coordination and some fellowship.

As always, we've invited the State Board of Equalization members to address the group in our Tuesday session. We appreciate the work of the County Assessors Officers at the planning session. President David Tinsley, Mandy Snyder, and Cathy Haynes were great to work with and we are glad that Randy Wintz is on the mend. Of course CLGT and CCAP are always helpful in developing and planning the educational offerings for the week.

Conference registrations are nearly complete with about 330 assessors and deputies registered with several larger counties still out. We should be close to the same turn-out as last year in the neighborhood of 480 attendees or more. We will have 38 different classes and end up with classroom/hours close to the 2013 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. We'll also recognize the retiring assessors who will be attending their last conference.

### Conference Highlights:

- Our opening session will follow the pattern from last year with a few additions. Kim Lauffer, RES, current President of IAAO, will be the keynote speaker. She is just across the Oklahoma border in Kansas and many of us active in IAAO have watched her career for many years.
- On Friday, we will have a session on county mapping and emergency management presented by Shellie Willoughby with State GIS and Charles Brady III, GIS director, with the City of Ardmore. This will be an interesting session on coping with storm and fire damage issues.
- Suzanne Spears with OSU Agricultural County Extension will discuss open records and conduct a session on time management. There will be a session on the basics of our Public Service process in getting information to the counties and companies after the State Board of Equalization certifies values. (It's not a technical session on the valuation process but how the administrative process flows in getting values to the counties.)

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### Conference Sessions:

- The Mapping Track, which is moderated by Troy Frazier, CMS, will have discussions on the GIS Council with the Council coordinator Mike Sharp, PhD, an update by USGS, a basic mapping class, and specific software training on MIMS with Dr. Paul and Kyla Bendt and ArcGIS with Troy Frazier.
- Doug Brydon will present a session on Personal Property and Five-Year Exempt Manufacturing after the record legislative appropriation this year. CCAP State AA training will be in the Maple Seminar Theater again with Scott Warren, Carol Bomhoff, and Michael Chalis.
- Our field analysts will present a session on commercial data collection that will repeat on Thursday. Doug Warr, AAS, and Gary Snyder, RES, will present sessions on the valuation of apartments. There will be a Legislative report, the Performance and Equalization Audit, and two sessions on manufactured homes. Deanna Fields with the Manufactured Housing Association will present a session on modular homes. As part of a discussion on the Veteran's Exemption, John Wilson with the Department of Veterans Affairs will address a session on Thursday.

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. For many of us, we've been coming to the conference a long time. Last year Debbie Croasdale told me that her first year in Tulsa she missed seeing off her little girl to Kindergarten because she was in Tulsa for the conference; she said a year or so ago, that same daughter is now teaching kindergarten herself. That's a lot of dedication and hard work for the taxpayers. Hope everyone has a great week in Tulsa.



Did you know that Title 60, Sections 1001-1009, of the Oklahoma Statutes actually define the Oklahoma Coordinate Systems of 1927 and 1983?

These are more commonly known as Oklahoma State Planes North (or South), NAD '27 (or NAD '83). Section 1001 actually lists which counties are in the North Zone and the South Zone.

Both sets of projection coordinates are statutorily defined in Section 1005. Section 1007 lists the statutory conversion factor between feet and meters. All of this was added to the Oklahoma Statutes in 1990 by HB 1293.

There is ArcGIS training available September 22-25 through the South Central Arc User Group. Check out their website at: <http://www.scaug.org/page-1860651>.

*Remember: That information (and a buck, eight) will buy you a Coke at most McDonald's! Enjoy your summer.*

## Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to [cheath@tax.ok.gov](mailto:cheath@tax.ok.gov).





## “Let’s Get Personal” Property

by Doug Brydon

The Tulsa Annual Conference for Assessors is approaching! I am very excited to see everyone. I know it will be an informative week.

All the 5-year exempt manufacturing applications have been received and were timely and complete. We still are receiving some old forms that are missing the “Intangible Personal Property” line on page 3. Patty Heath has been working diligently to complete all the applications before the Tulsa School. She is confident that XM2 – XM5 will be distributed so the Assessors can start balancing when they get back to their offices. The paperwork will be distributed during the 5-year exempt manufacturing class on Wednesday afternoon. If you are unable to attend and have 5-year exempt manufacturing in your county, please make sure you visit the Dogwood Room and retrieve your envelope.

This year there will also be the “ABCs to Personal Property”. A couple of highlights are how the specific statutes may affect you. We will briefly discuss the Freeport exemption as well. We will try to relate different statutes to everyday life in the assessor’s office.

For those of you that remember Lisa Hobart, PPS, ASA, from last year, she has been elected to the Board of Trustees for the Appraisal Foundation this year. We congratulate her for this is a great honor.

There was a \$25 million appropriation that covered most of the school reimbursement for the counties. This legislative appropriation was the highest in the history of the 5-year exempt manufacturing.

The 2014 Personal Property Schedule research is well underway. The public meeting to discuss the schedule is set for September 18, 2014, so mark your calendar if you plan to attend.

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

*Behind every great man is a woman rolling her eyes. - Jim Carrey*

### 2014 Conference Reminders

The educational conference in Tulsa is quickly approaching. Here are a few reminders which may be helpful to you.

**Debit Cards:** If you put up a debit card for personal incidentals, the banking system will withhold \$50 a day automatically and later replace any unused balance. A credit card is a better alternative.

**Check-In Time Is 4:00 P.M.** The hotel must have time to clean and prepare the rooms as other guests depart. Rooms will be assigned as they become available, and some may be able to check-in prior to 4:00 p.m.

**Continuing Education:** A total of 15 hours of continuing education is available from the selection of classes. A registration form must be completed for each participant. Keep a photocopy of your completed registration forms to serve as schedule reminders for your staff.

**Bring A Sweater or Jacket to Class:** As experienced in the past, the classrooms are often cold.

**Assessors’ Photo:** All assessors please meet in the hotel lobby outside Salons A & B immediately following the General Session on Tuesday, August 5.

**Bring Calculators, Pencils and Paper** for appraisal and mapping classes.

See the Calendar of Events on page 6 for listings of committee meetings conducted in conjunction with the conference.





# James Brooks Ayers Robertson

Fourth Statehood Governor  
January 13, 1919 - January 8, 1923

James Brooks Ayers Robertson was born in Keokuk County, Iowa, on March 15, 1871, to James Robertson from Pennsylvania and his wife Clara Robertson from Ohio. His parents moved to Iowa in the early 1850s, where Robertson's father served as a volunteer soldier in the Union army during the American Civil War.

The fifth child born to a family of 11 children, Robertson was educated in the Iowa public school system and became a licensed teacher when he was only 16. He passed the Iowa bar exam in 1892 at the age of 21. The following year, Robertson moved to Chandler where he was one of the most resourceful trial lawyers and legal counselors in the Oklahoma and Indian territories.

Chandler had been opened via Land Run on September 28, 1891 and Robertson seized the opportunity to set up teaching and practicing law in the fledgling city. His popularity throughout Lincoln County won him the office of county attorney. Robertson married Olive Stubblefield in 1898 who died on June 1, 1914, leaving Robertson to raise their daughter and son. He married Isabelle Butler in 1918.

In 1906, Robertson became a partner in the Hoffman and Robertson law firm where he practiced for the next two years.

The first governor of Oklahoma, Charles N. Haskell, named Robertson to the District Court of the Tenth Judicial District of Oklahoma in 1908. The job required Robertson to move from Chandler to Oklahoma City, where he spent the rest of his years. Before his appointment to the court, Robertson played an active role in the Oklahoma and national Democratic parties.

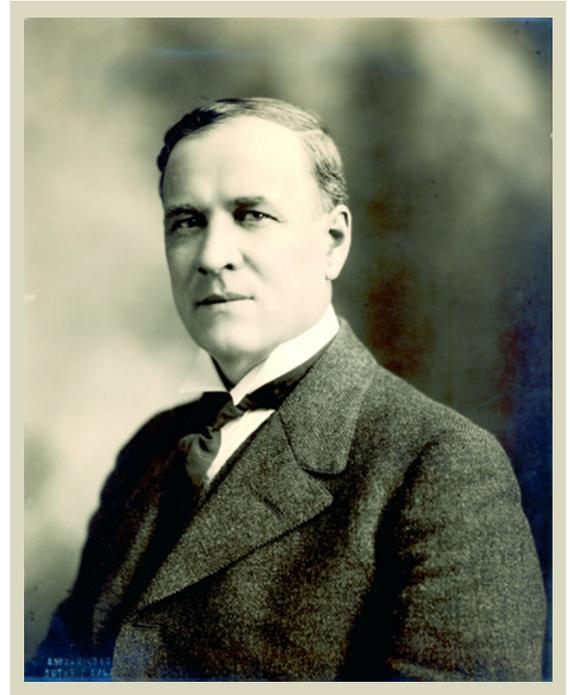
Robertson continued to serve as a judge until his friend Governor Haskell chose not to seek re-election in 1910. Resigning his seat on the court to run for governor, Robertson ultimately withdrew from the Democratic primary to support Lee Cruce in his election as the second governor of Oklahoma. Not satisfied with returning to private life, Robertson ran for Congress, but he failed to receive the party's nomination.

Robertson returned to private law practice in Oklahoma City. However, in 1914, Governor Cruce, like Haskell before him, decided not to run for a second term. Robertson tried to get the Democratic nomination, but the popular former Chief Justice of Oklahoma Robert L. Williams won it instead.

His persistence paid off in 1918 when his third attempt resulted in winning the Democratic gubernatorial nomination. Robertson defeated the colorful and popular William H. Murray.

However, in 1910 a new party had appeared in Oklahoma politics, the Socialist Party of America. For the first time in Oklahoma's history, the two major parties were joined by a third party in the contest for governor. Robertson faced Republican Horace G. McKeever and Socialist Patrick Nagle. A major factor in the election was the infamous Green Corn Rebellion of 1917, which the Socialist Party had helped cause, making them appear to be unpatriotic. Robertson won in a landslide, as did other Democrats running for Oklahoma House of Representatives and Oklahoma Senate.

Governor Robertson was soon faced with two national issues: nationwide prohibition and women's suffrage.





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Under Governor Haskell, Oklahoma had already adopted a firm policy against alcohol. Robertson worked to build on Haskell’s policies, leading Oklahoma to overwhelmingly ratify the Eighteenth Amendment, which was added to the United States Constitution on January 16, 1919.

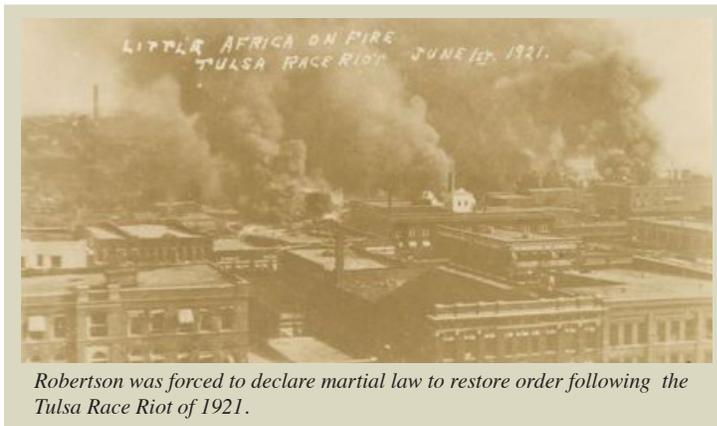
Written with progressivism in mind, Oklahoma’s constitution enshrined the right to vote for all races and both women and men. Robertson called a special session that led to the state’s ratification of the Nineteenth Amendment which became part of the national Constitution on August 18, 1920.

Among Robertson’s accomplishments was the creation of the office of Oklahoma Commissioner of Pensions. He also established cooperative marketing agencies to serve the state’s farmers, who had been hit hard by agricultural overproduction caused by the needs of World War I. Robertson also ushered a bill through the legislature providing for the addition of over 1,300 miles of paved roads, more than had been paved in all three previous administrations.

Robertson also focused on improving Oklahoma’s school system. He moved supervision of colleges from the State Board of Education under the State School Superintendent and created a Board of State Regents, its members appointed by the governor, to oversee all institutions of higher education. In his budgets, Robertson funded improvements in teacher certification, higher standards for school performance and accreditation, consolidation of many rural schools, and implementation of a subsidized textbook program. He wanted more money for schools with apparent inadequacies, but this measure was rejected by the legislature.

Robertson had setbacks. His administration’s work on Oklahoma’s highways was a vast improvement to what the state had previously, but it was nowhere near what was needed. He failed to get voter support for \$50 million in necessary highway improvements. The Bank Guaranty Program Governor Haskell had instituted collapsed following Oklahoma’s recession in 1920, resulting in the closure of many state banks. Although the Socialist Party was no longer a political threat, it advocated strikes. In 1919, telephone workers struck in Drumright, Oklahoma, and eastern Oklahoma experienced a massive strike of coal miners. Governor Robertson, in his position as Commander-in-Chief, declared martial law in these regions.

Robertson’s administration saw the worst race relations in Oklahoma’s history. To help confront this issue, Robertson created a commission on racial relations composed of both white and black members, but it did little to improve race relations. The most infamous case of racism occurred in 1921, when the city of Tulsa experienced a race riot unparalleled in Oklahoma before or since. During the 16 hours of rioting, over 800 people were injured, an estimated 10,000 were left homeless when 35 city blocks including 1,256 residences were destroyed by fire, resulting in millions of dollars in property damage. Robertson regained control by declaring martial law and sending in the Oklahoma National Guard to police the area and end the chaos. The riot affected Oklahoma for generations to come, promoting nativism, creating fear of the radical left, and allowing the growth of the Ku Klux Klan for the first time in Oklahoma.



Robertson was forced to declare martial law to restore order following the Tulsa Race Riot of 1921.

To make matters worse politically, under Robertson’s guard the Democrats lost complete control of the Oklahoma Legislature. Following the 1920 midterm elections, the Republicans gained control of the Oklahoma House of Representatives. The U.S. presidency shifted to Republican Warren G. Harding. Oklahoma U.S. senator seat was won by John W. Harreld, the first Republican from Oklahoma to serve in the United States Senate. Robertson was left with a divided legislature, and he could not steer the legislature to pass his proposed policies for the remaining two years of his term.





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Scandals would haunt Robertson's remaining time as governor. Disputes between the Republican House and Democratic Senate resulted in the House's investigation of the executive branch, most notably Robertson himself. Many Democratic leaders were impeached, among them Lieutenant Governor Martin E. Trapp. As in the case of Governor Lee Cruce before him, the House came within only one vote of impeaching Robertson.

Harder times were still ahead for Robertson when in 1921 the House adjourned without voting on appropriation bills. This forced Robertson to operate the government on deficit spending until he called a special session of the legislature to resolve the issue. Robertson also faced considerable opposition from the Republican Corporation Commissioner Campbell Russell, who exposed what the Republicans believed to be a scandal in Robertson's handling of pardons and paroles.

Robertson left office on January 8, 1923 when John C. Walton was inaugurated as the fifth governor. As a private citizen, Robertson resumed practicing law.

Following his leave from office, Robertson, along with some 30 current and former state officials, was charged with bribery in a bank scandal. On the evening of March 22, 1922, Robertson submitted to arrest in Okmulgee County, Oklahoma. Earlier that day a grand jury, which investigated the failure of state banks, named Robertson and Fred G. Dennis, former state banking commissioner, in an indictment. He was acquitted, but the episode hurt his political career. He ran for governor again, for Oklahoma Supreme Court justice, and for U.S. senator, but he never held another political office, appointed or elected.

Robertson died of cancer on March 7, 1938 in Oklahoma City. He was buried in his adoptive hometown of Chandler in Oak Park Cemetery.

## Calendar of Events

- August 4: Assessors Advisory Board - 4:00 P.M.**  
- Cypress Board Room, Marriott Southern Hills, Tulsa
- August 5 - 8: OTC 70th Annual Assessors Educational Conference for Assessing Officers**  
- Tulsa Marriott Southern Hills, Tulsa
- August 5: Meetings in conjunction with the Educational Conference**  
- Marriott Southern Hills, Tulsa:
  - Assessors Photo immediately after the Opening Session  
- Marriott lobby near Salons A & B
  - County Computer Coordination Committee (4C)  
- Cypress Board Room following photo session
  - Forms Committee  
- Cypress Board Room following 4C meeting
- August 6: Oklahoma Chapter of IAAO Meeting**  
- in Salons C-D-E immediately after P.M. session
- August 12 - 15: Unit II Real Property Appraisal**  
- Hilton Garden Inn, Norman
- August 16 - 19: 80th Annual Conference on Assessment Administration**  
- Sacramento, CA
- Sept. 10 - 12: County Officers and Deputies Association Conference**  
- Embassy Suites, Norman
- Sept. 16 - 19: Unit II Mass Appraisal**  
- Hilton Garden Inn, Norman

