



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:

I hope everyone is having a great summer. We are excited about the 71st Annual Educational Conference August 4-7, and are making final preparations for an outstanding week of learning and networking.

Once again we have invited our State Board of Equalization members to speak at the Tuesday Opening Session, along with Ron Worth, newly selected IAAO Executive Director. Additionally, Assessors Association President Mandy Snyder and OATR President Rebecca Priest will make a few comments to the group.

Assessors and deputies who have recently completed their initial and advanced accreditation will be recognized once again during the opening session as well. Other conference highlights for the week include:

- Legislative update along with a discussion of the Frankenberg Supreme Court Ruling with ADA Carol Dillingham
- Valuation, allocation and apportionment of centrally valued property
- Tax roll corrections presentation by Ann Embree, OSU County Training Program
- Fundamentals of Administration, with Suzanne Spears, OSU Agricultural Economics
- Deeds/Deeds Research
- 100% Veterans Exemption Update
- Data Collection and Land Valuation with Gary Snyder, RES and Doug Warr, AAS
- State system CAMA sessions on real property data collection and data entry, overrides and 100% holding, and personal property data entry
- CCAPAA training on exporting values to Excel, LCAMAHIS, and AA program updates
- Numerous mapping topics
- Personal property and five-year tax exempt manufacturing presentations
- Manufactured homes
- County assessor web site demos

Don’t forget about the IAAO Oklahoma Chapter 30th Anniversary Reception and Banquet at the Conference on Wednesday, August 5 from 6:00 – 8:30 p.m. Watch your email for final details and deadlines for registration. It should be a fun evening with our assessment friends and colleagues.

Several other things have been going on this month in addition to conference planning, including a meeting on Ad Valorem Rules with County Assessors Association officers and the Ad Valorem Division. We appreciate the Association officers and the ongoing efforts to work together to improve the rules language. As we’ve said before, rules are not exciting—but they are important.

Equalization Study and Performance Audits are progressing towards completion, and our field staff appreciates the cooperation and assistance that you always provide as they make their county visits.

Continued on page 2...



Continued from page 1 "Director's Letter"...

We're looking forward to seeing you soon in Tulsa!

Joe Hapgood, CAE  
Ad Valorem Division Director

*P.S. - "People don't care how much you know, until they know how much you care."*



How important is the quality of your maps to you? Are your maps just "good enough" or are they the best they can be? Many people rely on your maps to do their jobs, so it is important to do the best work possible to produce quality maps.

Creating good maps comes with some inherent struggles, such as dealing with the old "metes and bounds" mapping method, which was often inaccurate due to varying reference points. If all the pieces appeared to fit, it passed as good.

Prior to having aerial photography, positioning of the lines was not as critical in map making. With the technologies available today, mediocre mapping is no longer an acceptable option.

Bad mapping is obvious when compared to even the most basic aerial imagery we have available. When an owner asks to see his property lines displayed on an aerial and the lines are not correct, it is an unfavorable reflection on your office.

Maps should contain fundamental features to provide the most benefit to the user:

- Accuracy is of the utmost importance.
- Provide useful information, not cluttered with too much data.
- Have an attractive, easily read, and clean appearance.

Keep these things in mind as you review your maps and see what improvements might be needed. Your good mapping efforts will be beneficial to your office as well as to the community you serve.

See you soon.

---

## In Memoriam

Mike Isbell, the Administrator of the Public Service Section of the Ad Valorem Division, passed away on July 4, 2015. He was an Oklahoma Tax Commission employee for 26 years.

Mike was raised in Waukomis, OK working with his dad and brothers on the family farm. He attended SWOSU in Weatherford and received a master's degree from UCO in Edmond. At age 21, Mike was injured at work causing spinal cord damage which left him a quadriplegic. Although this type of injury might have stopped others, Mike persevered. He completed his education, married, and was the proud father of two children. When diagnosed with cancer, he bravely chose to fight it.

Mike is survived by his wife Mary, to whom he was married for 29 years, son Evan (22) and Eryn (19), his mother Barbara, his brothers and a host of other family members.

Mike was well-regarded for his integrity, honesty, remarkable outlook on life and tremendous wit. He will be greatly missed by his coworkers. The Ad Valorem Division has received an outpouring of condolences from people connected with the ad valorem appraisal field across the country who held him in high esteem.

Our sincere sympathy is extended to Mike's family in this loss.





## “Let’s Get Personal” Property

by **Patty Heath**

The OTC 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. I have been working diligently to complete all the applications before the Tulsa conference. The XM2 – XM5’s 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. 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.

There was a \$28 million dollar 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 program.

The 2015 Personal Property Schedule research is well underway. The public meeting to discuss the schedule is set for September 24, 2015 at 10:00 a.m. in the Ad Valorem Division conference room. Mark your calendar if you plan to attend.

---

## OTC Educational Conference of Assessing Officers

*“Navigating the Future”*

Marriot Southern Hills Hotel and Conference Center

1902 E. 71st Street, Tulsa, Oklahoma

August 4 - 7, 2015

The 71st Annual Educational Conference for County Assessing Officers to be held in Tulsa, Oklahoma is fast approaching.

### **Conference Reminders:**

**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. Please be very aware of this. 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. The hotel is making every effort to expedite the check-in process.

The County Assessors’ Association has scheduled some activities and may collect a separate fee for those events.

The annual group photograph of all assessors will be taken on Tuesday, August 4. Please meet at the hotel’s central staircase after the Opening Session concludes. The photographer will take photo orders at that time.

The conference rooms are often cold, so bring a sweater or jacket.

If you have questions regarding the registration form, please call Teresa Strawther. Direct other questions to Cathy Gibson or Jeanette Bittner. All can be reached at (405) 319-8200.

We are looking forward to seeing you in Tulsa.



# 30TH ANNIVERSARY BANQUET DINNER

## OKLAHOMA CHAPTER IAAO



**Come celebrate 30 great years of IAAO in Oklahoma**

**Where- Tulsa Marriott Southern Hills**

**When – August 5, 2015**

**Time – Reception and cash bar open at 6pm**

**Speaker – Ron Worth, CAE Executive Director IAAO**

**The Chapter has subsidized a majority of the cost to keep the price very affordable.**

Name of Attendee

Chapter Member Yes/No\*

Name of Attendee	Chapter Member Yes/No*

\*Cost \$20 for non-member. Members free with current membership.

**Make Checks payable to the Oklahoma Chapter of IAAO**

**RSVP and money due by July 29, 2015.**

Return this page with funds to: Doug Brydon, Oklahoma Chapter Treasurer

OTC/Ad Valorem Division

3700 N. Classen Blvd., Suite 200

Oklahoma City, OK 73118

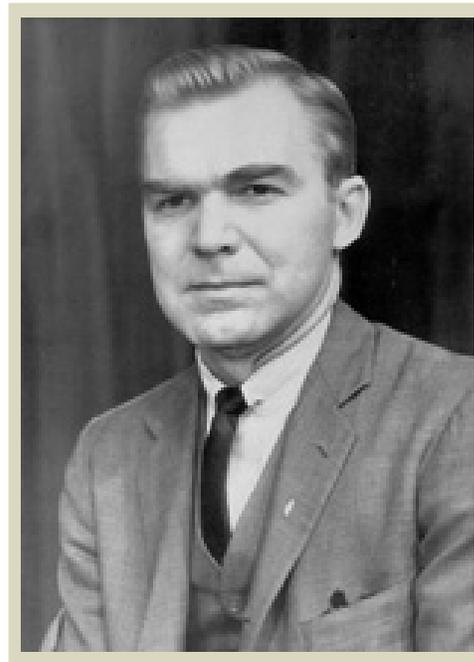
**DO NOT mail registration to P.O. Box**



## James Howard Edmondson

**Sixteenth Statehood Governor**  
**January 12, 1959 - January 6, 1963**

James Howard Edmondson was born in Muskogee, Oklahoma, on September 27, 1925, to Edmond August and Esther Pullen Edmondson. The elder Edmondson instilled a love of politics in both J. Howard and his older brother, Ed, a long-term congressman. Edmondson attended Muskogee elementary and secondary schools then enrolled in the University of Oklahoma. College attendance was interrupted by Edmondson's enlistment in the U.S. Army Air Forces in March 1942, serving until December 5, 1945, after which he returned to complete his education at OU. He married his childhood sweetheart, Jeanette Bartleson, in May 1946, and had a son, James Jr., and two daughters, Jeanne and Patricia. After receiving his law degree in 1948, Edmondson returned to Muskogee and practiced law.



Unsuccessful in a race for a legislative seat in 1950, Edmondson moved to Tulsa to become the chief prosecutor in the office of the county attorney of Tulsa County. His reputation grew rapidly when he obtained convictions of several corrupt county and state officials. He was elected county attorney in 1954 and was re-elected in 1956.

Edmondson ran for Governor of Oklahoma as a democrat. Although he was not an early favorite during the campaign, his commanding television image and public speaker skills won him a following. The emphasis of the Edmondson campaign, and later his administration, was youth and reform; the "fresh breeze." His young administrative advisers, including Lieutenant Governor George Nigh, became known as the "crew cuts."

Edmondson was elected by the largest majority ever given a gubernatorial candidate in the state. At age 33, J. Howard Edmondson became the youngest Governor in the history of Oklahoma.

The first and most controversial issue of the Edmondson administration was the proposal to repeal prohibition. With pressure to increase state revenue, liquor sales tax was touted to be the answer. Oklahomans passed a referendum to repeal prohibition and established the Alcoholic Beverage Control Board to license privately owned outlets. However, revenue from this source did not meet expectations.

Some of Edmondson's accomplishments include:

- A state withholding tax to increase efficiency in revenue collection.
- A merit system to remove politics from state jobs, decreasing "election time" turnover and giving a sense of security to state employees.
- A central purchasing office for state agencies.
- Reduction in workman's compensation rate encouraging new industries.
- Intensive public construction resulted in all-time high in nonagricultural employment.
- Financing for two interstate highways.
- Creation of the Oklahoma Capitol Improvement Authority.
- Beautification of the capitol complex and addition of two office buildings.
- Bonds issued for state institutional buildings and a new school for the mentally ill.
- Established the State Industrial Finance Authority which authorized bonds for industrial development loans.
- Expansions to higher education buildings at state colleges.





Continued from page 4 “The Governors of Oklahoma - James Howard Edmondson”...

The Edmondson administration sought penal reforms, improvements for the state boys’ training school, and construction of a prison honor farm.

The administration was not without its failures. The legislature rejected proposals for establishing a highway commission, legislative reapportionment, and removal of gasoline tax revenues from control of county commissioners. Undeterred, Edmondson pushed for initiative petitions on these topics, but those also failed.

While Edmondson’s administration was striving to deal with the state’s financial crisis, few politicians would increase taxes, arguing it would discourage Oklahoma’s industrial growth. The legislature increased state bond issues, used “legal loopholes”, installed a tax equalization program shifting the revenue-raising load more to the local level, and then turned to the anticipated surplus. The Emergency Appropriation Fund of 1947 authorized any surplus in the general revenue fund over regular appropriations be transferred to the emergency fund. Beginning in 1961, the legislature appropriated the anticipated surplus. The legislature made open-end appropriations on a contingency basis; designated agencies would receive additional funds when money accumulated. However, the state’s money problems went unresolved.



*Governor Edmondson appeared on the TV show “What’s My Line?” in 1959. Seated beside him is game show host John Daly. The show’s panel was amazed that Edmondson was elected Oklahoma governor at age 33.*

In 1963, during the last month of Edmondson’s term, U.S. Senator Robert S. Kerr died. The Governor had the power to fill a vacancy until the next general election. With only nine days remaining as Governor, Edmondson resigned. Lieutenant Governor George Nigh then served as State’s seventeenth Governor from January 6 until January 14, 1963, when Henry Bellmon took office. Governor Nigh, as expected, appointed Edmondson as U.S. Senator. Edmondson then ran for the Senate seat but was defeated due in part to the disapproval of the Kerr family for not appointing Robert Kerr, Jr. to fulfill his father’s vacant Senate seat.

When Edmondson left office, political analysts rated him as the most controversial Governor since William “Alfalfa Bill” Murray. Part of the controversy occurred when Edmondson caused a split in the state Democratic Party. His support of John F. Kennedy during the Presidential campaign was unpopular with many Oklahomans. The Governor seconded Kennedy’s nomination at the 1960 Democratic National Convention, but the state voted for Republican candidate Richard M. Nixon.

When Edmondson left office, political analysts rated him as the most controversial Governor since William “Alfalfa Bill” Murray. Part of the controversy occurred when Edmondson caused a split in the state Democratic Party. His support of John F. Kennedy during the Presidential campaign was unpopular with many Oklahomans. The Governor seconded Kennedy’s nomination at the 1960 Democratic National Convention, but the state voted for Republican candidate Richard M. Nixon.

Edmondson was the brother of former U.S. Congressman Ed Edmondson. He was the uncle of both former Oklahoma Attorney General Drew Edmondson and current Oklahoma Supreme Court Justice James E. Edmondson.

Before he was forty years old, J. Howard Edmondson had achieved more significant reform than any governor before him, and had produced one of the most colorful eras in Oklahoma’s political history.

As youngest Governor in the history of Oklahoma, Edmondson appeared in 1959 on the television game show *What’s My Line?* astonishing the panel at his young age to be a governor.

At the time of his death on November 17, 1971, Edmondson was a practicing attorney in Oklahoma City, where he is buried.

