



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 72nd Annual Educational Conference August 2-5, 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 Randy Ripperger, CAE, RES, the IAAO President Elect.

Assessors and deputies who have recently completed their initial and advanced accreditation requirements will be recognized during the opening session as well. A few of the Conference highlights for the week include:

- Legislative update, forms revisions for the 2017 tax year, and an explanation of the legislative process and bill research tools, with Doug Brydon, John Wright of Tulsa County, and Assessor’s Association Legislative Committee
- “Statutory timeframes, procedures, notices, protests, and due process” with Gary Snyder, RES and Doug Warr AAS
- CAMA training for State System and Landmark CAMA users
- Comprehensive Mapping track including MIMS, ArcGIS 10, and Google Earth Pro software training, as well as other general mapping topics
- CCAP AA training
- “Income/Expense and Appraisal Review,” and other commercial valuation topics with Antonia Viens, MAI
- “Exemptions, A-Z” with Leisa Weintraub, Tulsa County
- Five-Year tax exempt manufacturing program
- Manufactured homes session with OTC Motor Vehicle Division and assessor panel for questions and discussion
- Public Service Update
- Leadership session presented by Suzanne Spears, OSU Ag. Econ.
- Personal property depreciation issues, and personal property audit procedures with Lisa Hobart, PPS

And as the famous infomercial on TV says... “But Wait- There’s More!!!”

Don’t forget about the IAAO State Chapter meeting Wednesday, August 3rd following the conclusion of the afternoon sessions, and of course, the various Assessors’ Association activities that your officers have planned for us.

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.

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

Kind Regards,
Joe Hapgood, CAE
AdValorem Division Director

P.S. - "Keep away from people who try to belittle your ambitions. Small people always do that, but the really great make you feel that you, too, can become great." - Mark Twain



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 an individual school district, neighborhood and 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, and 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, AdValorem offers on-site visits to assist assessors regardless of what mapping software is in use. Dr. Paul Bendt and Kyla Bendt, his daughter, offer training on the MIMS mapping system. You can contact them by phone: 800-638-MIMS or by email: kyla.bendt@computermappingcompany.com or kyla.bendt@mims.co. The local ArcGIS (ArcView) users group located at: www.scaug.org, and offers paid training if you are interested.

In addition, I am planning to hold a training class focusing on specific skills needed in the assessor's office. It will be held in the OSU computer lab at Stillwater from noon on a Wednesday through noon on a Friday; dates still to be determined. I will send out information about the class when things are firmed up.

In the meantime, you can contact me for assistance at 405-319-8200, or via email at: steve.oliver@tax.ok.gov

Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to jbittner@tax.ok.gov.





“Let’s Get Personal” Property

by **Patty Heath**

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

All the 5-Year Exempt Manufacturing applications have been received, and they were timely and complete. Bryan and I have been working diligently to complete all the applications before the Tulsa School. The XM2 – XM5’s will be available at the Educational Conference, so the assessors can start the balancing process 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 \$47 million dollar appropriation that covered all of the school reimbursement for the 5-Year Exempt Manufacturing counties. This legislative appropriation was the highest in the history of the 5-Year Exempt Manufacturing program.

Research for the 2016 Personal Property Schedule is well underway. The public meeting to discuss the schedule is set for 10:00 a.m. on September 22, 2016, so mark your calendar if you are planning to attend.

National Register Of Historic Places Logan County

The city of Guthrie, in Logan County, has played a significant role in Oklahoma’s history. Springing up overnight following the land run of 1889, it was the territorial capital and seat of County I, later named Logan County. It served as the state capital from 1907 until 1910. Guthrie is rich with Victorian architecture, with entire city blocks and numerous buildings listed on the National Register of Historic Places.

One such building is St. Joseph’s Retreat, a Catholic school built in 1892. It was founded by Benedictine nuns and opened in 1897 as a boarding school for girls, elementary age through high school. It was the only such school in Oklahoma Territory. The school was renamed in 1917 when it became the Oklahoma Catholic College for Women; and the name was changed again in 1949 to Benedictine Heights College, when it became co-educational. The three-story building is located off of Highway 33, and is constructed of sandstone and brick. (A detailed description of the construction for this building, and others in this article, is available from the National Register of Historic Places website: <http://npgallery.nps.gov/nrhp>) The building was purchased by the City of Guthrie from the Benedictine Sisters in the 1960s, and is still used for educational purposes, housing a federally funded Job Corps program.



Saint Joseph's Retreat, placed on the National Register of Historic Places December 19, 1979.

The Co-operative Publishing Building graces the corner of Harrison Avenue and 2nd Street. It was built in 1902 to replace the previous building that had burned to the ground on the same spot, Easter Sunday of that year. The new building was ready for occupation by the fall of 1902. It has three stories, fire-proof vaults on each floor, and a full-size basement. It was placed on the National Register of Historic





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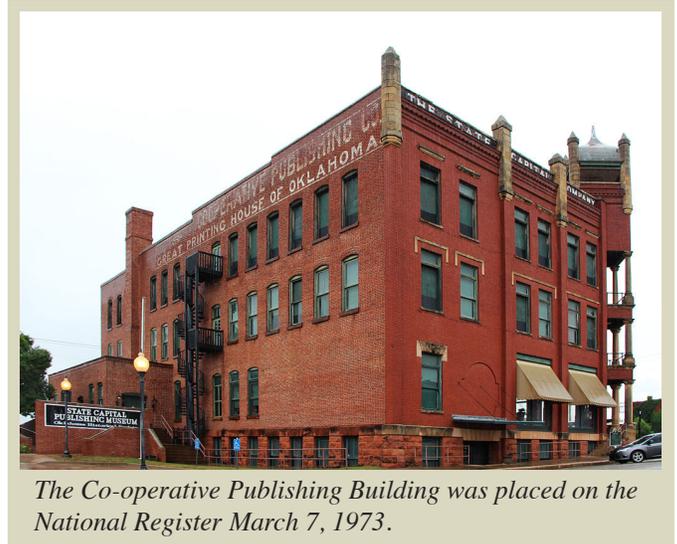
Continued from page 3 “National Register of Historic Places”...

Places in 1973. The building was given to the Oklahoma Historical Society 41 years ago by the Guthrie Chamber of Commerce, to be used as a museum dedicated to state newspapers and the role of publishing in state history. The museum closed in 2012, and the building is in need of \$2 million to \$4 million in repairs. The building’s ownership and future are uncertain at this time.

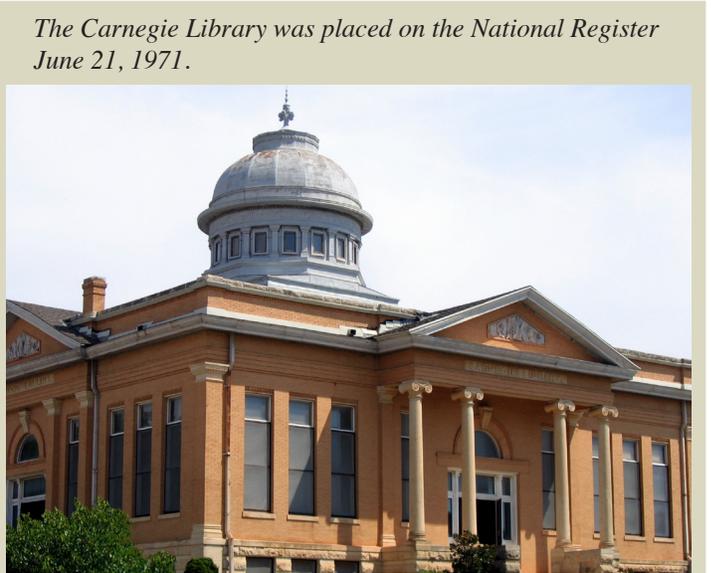
Located on the corner of Oklahoma Avenue and Ash Street is a brick and stone building graced with a dome--the Carnegie Library. The library played a significant part in Oklahoma History on November 16, 1907, when Charles N. Haskell was sworn in as the state’s first governor on the building’s steps. His inaugural address was followed by a symbolic wedding ceremony of the two “territories.” A bride representing “Indian Territory” was wed to a groom representing “Oklahoma Territory.” The building currently serves as the Territorial Museum of the Oklahoma Historical Society. It is open from 9:00 a.m.-5:00 p.m., Tuesday through Saturday. Admission is \$4 for adults; \$3 for seniors; \$1 for children 6-18, with free admission for children under age 6. The museum tells the story of Oklahoma’s history through artifacts, photographs, and paintings.

The Logan County Courthouse, 301 E. Harrison St., is also featured on the register. The four-story brick building was constructed in 1907. One of the oldest and largest public buildings in Oklahoma, it features paired exterior staircases that converge on the outside, at a first-floor porch landing.

The Scottish Rite Temple is located on 10 acres of land originally designated for a state capitol building at 900 E. Oklahoma Avenue. With the moving of the state’s capital from Guthrie to Oklahoma City in 1910, a Capitol was never built on the site. The temple is a two-building complex connected by an enclosed hallway. The first building was constructed in 1908 by the City of Guthrie as a meeting place for the Oklahoma Legislature. It was used for one regular legislative session in 1909 and for one special session in 1910. Ownership of the grounds and convention hall passed from the City of Guthrie to the Masonic Grand Lodge in 1919. Ground breaking for the temple was in May, 1920. Changes were made to the first building’s exterior as construction for the Scottish Rite Temple began, with the exterior portions



The Co-operative Publishing Building was placed on the National Register March 7, 1973.



The Carnegie Library was placed on the National Register June 21, 1971.



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Continued from page 4 “National Register of Historic Places”... completed in 1923, and the interiors being finished in 1929. The temple is an example of Neo-Classical Revival style architecture.

Tours of the temple’s public rooms are given twice a day, at 10:00 a.m. and at 2:00 p.m. Monday-Friday. Cost is \$5 per person, and it is advised to phone ahead to make sure the facility is not closed for a private function, 405-282-1281. A virtual tour of the temple and museum are available on the temple’s website: <http://www.guthriescottishrite.org/homepage.aspx>

Note: Logan County was featured in the March 2008 Forum.



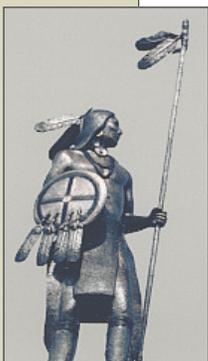
The Logan County Courthouse was placed on the National Register October 26, 1984.

The Scottish Rite Temple was placed on the National Register April 9, 1987.



CLGT Vacancy

NOTICE: The OSU Center for Local Government Technology (CLGT) will be receiving applications for a CLGT Specialist II position soon. The position vacancy created by the resignation of Doug Warr is being processed by the OSU Human Resources Department and will be posted on the OSU HR website in the very near future. The application procedure is an on-line process with the HR Department. If anyone is interested or has questions regarding the position and the application process, you can contact me by email at: gary.snyder@okstate.edu or by phone: 580-370-0355.



**Mark
Your 2016
Calendar**

OTC Annual Educational Conference:

- August 2-5: Tulsa Marriott Southern Hills

CODA Meeting:

- September 13-15: Embassy Suites Norman

County Assessor’s Fall Conference:

- October 12-14: Wyndham Gardens Hotel S. Meridian Ave, Oklahoma City