



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 73rd Annual Educational Conference August 1-4, 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 Dorothy Jacks, AAS, the IAAO President-Elect who will address the group.

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

- Legislative update, forms revisions for the 2017 tax year, and an explanation of the steps involved in conducting legal research, with Doug Brydon, Leisa Weintraub and John Wright of Tulsa County, and the Assessor’s Association Legislative Committee
- Data collection guidelines, procedures and safety issues presented by Gary Snyder, RES and Eric Hayes of CLGT
- Indian law session with Leisa Weintraub of Tulsa County, and Ginger Reeves, Director of Real Estate Services for the Cherokee Nation
- Commercial appraisal training with Marion Johnson, CAE, covering development of NOI, reconstructing income/expense statements, and a session for assessors and deputies on the importance of good communication in the assessor’s office
- Personal property instruction from Lisa Hobart, PPS on cell tower valuation and big box valuation issues (personal and real property)
- A session on managing millennials presented by Suzanne Spears with OSU Ag. Econ.
- State System CAMA training covering several different topics, including mobile home data entry on real and personal property, along with land valuation guidance and tips using CAMA
- CCAP AA training entitled “Cracking the Codes,” on maintenance and use of the various codes required for caps and freezes, so value transfers from CAMA to AA go smoothly
- Numerous mapping topics including mapping mobile homes and other personal property in Google Earth, GIS Council data warehouse, along with QGIS, MIMS, and ArcGIS 10 sessions
- “De-Mystifying the Audits,” which will provide details regarding what data is gathered and utilized in the Equalization Study and Performance audit process, and how scoring calculations are made for the Performance Audit

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

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Don't forget about the IAAO State Chapter meeting Wednesday, August 2nd 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.

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

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - "We are what we repeatedly do. Excellence, therefore, is not an act but a habit." - Aristotle



There is one particular question I receive repeatedly: "How do I make my Parcel Lines match my Aerials?" The answer is rather complicated. With earlier aerials, it could be questionable as to whether they would "line up" or not. Over the last 10 years, aerials from Google, Bing, or even those supplied by OTC, all overlay quite well. I am at a point where I can say with relative confidence, YES, I can show you a way to make parcel lines match your aerials. That being said, it is not a feat for just anyone to try. Below, I will lay out the stages that are required, and if you are interested in tackling the job, I will teach you how to do it. Warning: this is not a weekend task, and you risk opening up Pandora's Box.

First stage:

You need to reestablish a good Section Grid. This means, that first you need to go through your county, and establish a dot on each and every section line. Finding a recent survey would be best, GPSing the points would be better, and using High Resolution Aerials would be adequate. On section lines that have county maintained roads, this is generally not a problem. When there is no road, you are going to be depending a lot on aerial photos, fence lines, or just an educated guess.

Second Stage:

Once you have established your Grid, you will need to adjust your Section and Township layers. Remember: do not to mess with your Government Lots; those were established by a survey, and are normally defined by metes and bounds.

Third Stage:

Now it is time to start RUBBER SHEETING. This is a process where you take a group of selected polygons, in our case parcels (Highly Recommended that you do this Section by Section), and stretch or shrink the selected polygons to fit in your section grid. With each and every "Rubber Sheeting" move you make, verify that your parcels are correct. Be sure to triple-check your work before hitting the Save Edit Button. Do this for all of your rural parcels, and then stop.

In the county assessor's office, mapping is used strictly for assessment purposes only. This is primarily why we have the freedom of making these types of corrections to begin with. Cities, Additions, and Subdivisions, are usually platted with metes and bounds. So, you will have a choice to make. There are two schools of thought here, and both are correct.

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You can: A) Rubber Sheet the LOTS, BLOCKS, SUBDIV, and PARCELS together; by keeping them together, they will all adjust together. This is the fastest and easiest approach, and if you are pressed for time, probably the best approach. B) Not to Rubber Sheet the LOTS, BLOCKS, SUBDIVS, and PARCELS, just pick them up and move them to the correct location. This is definitely the “hard way” of doing things. Your measurements for Lots, Blocks, Subdivisions, and Parcels will be accurate to the dimensions of the plat. It is important that you move all of your Lots, Blocks, and Parcel’s layer at the same time, unless you want to redraw all of them, because you will never be able to get them to line up again. You will run into another problem, what to do with the Overlapping of the surrounding Parcels.

Having said all of this, if you are a MIMS county, you would want to contact Paul and Kyla Bendt before you do anything. They have experience in doing these kinds of adjustments. They will charge a fee, but when you think of all of the man hours that will be saved, I am sure you will see the value. In addition, if you are not a MIMS county and want your mapping corrected, but do not have the time or resources, there are several contractors out there you can hire, to do the corrections for you.

As I said earlier, this is not a weekend task, and to do the job right, will take a lot of time. The rewards though will be great. Selling or showing a map with accurate boundaries, will bring credibility to your office. Besides, it just looks cool. As always, I am here to help.

“Let’s Get Personal” Property

by **Patty Heath**

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

All the 5-Year Exempt Manufacturing applications have been received, and were timely and complete. Bryan and I have been working diligently to complete all the applications before the Tulsa School. The XM2 – XM5s will be distributed at the conference, so that 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.

Recently, there was a \$65 million, and an \$8.1 million, payout to counties covering all of the school reimbursement for the counties with 5-Year Exempt Manufacturing. This legislative appropriation was the highest in the history of the 5-Year Exempt Manufacturing program.

Research for the 2017 Personal Property Schedule is well underway. The public meeting to discuss the schedule is set for September 21, 2017 at 10:00 a.m., so mark your calendar if you plan to attend.

Just a Reminder...

The **73rd Annual Educational Conference** will be held August 1-4 at the Southern Hills Marriott in Tulsa.

Registration will be held from 10:00 a.m.-2:00 p.m. on August 1st in the Dogwood Room. Opening Session will be held from 2:00-4:00 p.m. in the Main Ballroom.

See you there!

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.





National Register Of Historic Places Cherokee County (Part 1)

Cherokee County has many sites listed on the National Register of Historic Places. One of the oldest is the Cherokee Supreme Court building, erected in 1844 on the corner of Keetoowah Street and Water Avenue in Tahlequah. The two-story brick structure features a sandstone foundation. Each wall has two double-hung windows, one set per floor. This building is one of few in the area to survive the Civil War. It was acquired by the county in 1904, and serves as the county school superintendent's office. It was added to the historic register in 1974.



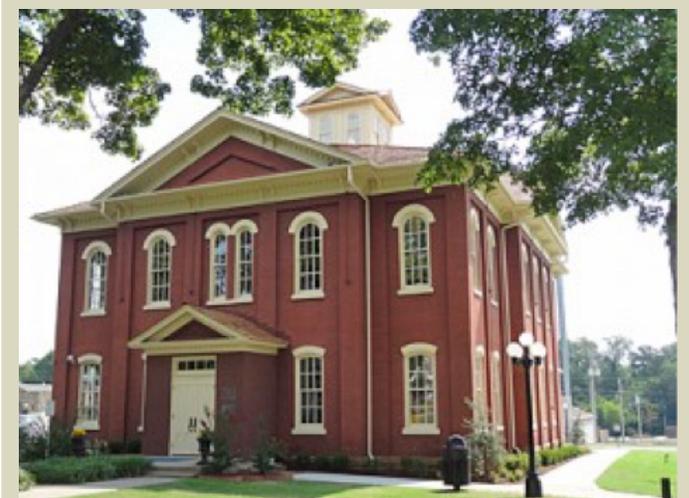
Cherokee National Supreme Court Building, Tahlequah

The Cherokee Nation constructed the Cherokee National Jail, also known as the Cherokee National Prison, in Tahlequah in 1874. It is located on the corner of Choctaw Street and Water Avenue. The prison is constructed of hand-cut sandstone measuring 60 x 50 feet, and featuring two-stories, and a basement. Two porches, measuring 9 x 12 feet, are located at the front and rear of the building. The building's top story is gone, and has been replaced with a flat roof. When the court system was re-established following the Civil War, a building was constructed to house major offenders prior to trial, and following conviction. The gallows that once stood next to the building has long since been removed. The prison and gallows remained in use by the Cherokee Nation until 1904, when the property was sold to Cherokee County. The building still served as a jail at the time of the nomination to the historic register in 1974.



Cherokee National Jail

The Cherokee National Capitol building is located in the center of a square at 101 S. Muskogee in Tahlequah. The Neoclassical Italianate-styled red brick building was erected in 1869. It housed all three branches of Cherokee government prior to statehood. In 1906, tribal governments were abolished in accordance with the Curtis Act of 1898. Today, the building houses the judicial branch of the Cherokee tribe.



Cherokee Nation Capitol Building

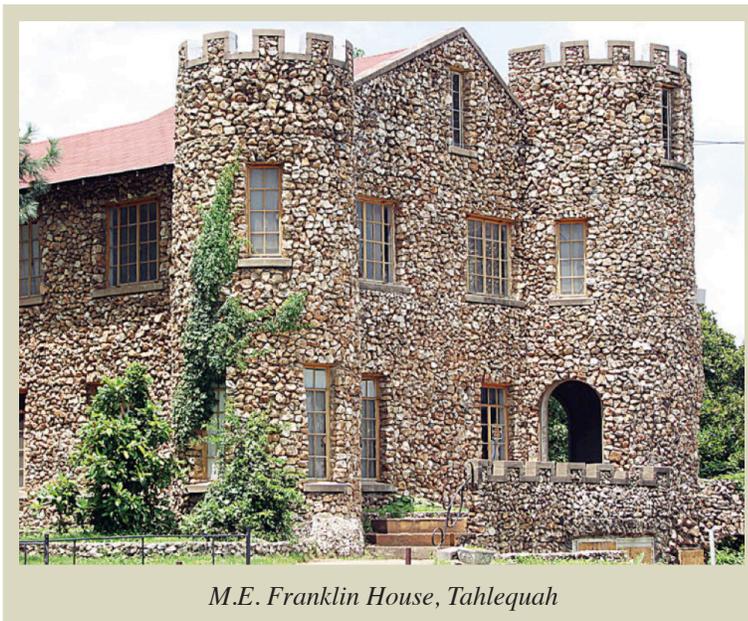




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The Cherokee Nation was forced to move into Indian Territory from their homeland in the Southeastern portion of the United States during the fall and winter of 1838-1839. The trek of the people is known as “The Trail of Tears,” because one of every four people died along the way. Known as one of the Five Civilized Tribes, the Cherokee Nation had adopted a republican form of government in 1822, patterned after the still new United States of America.

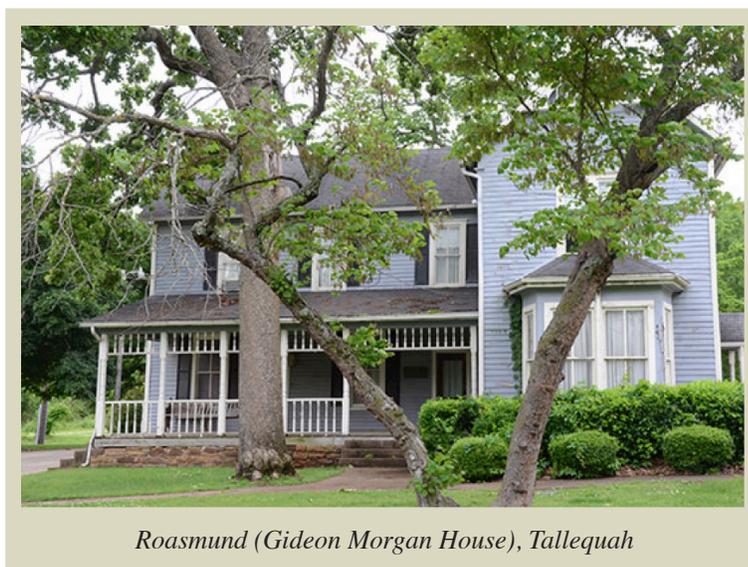
Other sites in Cherokee County listed on the historic register include many homes, one of which is the unusual M.E. Franklin house, located at 415 College Avenue in Tahlequah. Built in 1931, the house is a Gothic Revival styled structure that was designed by the industrial arts students of Dr. Marion E. Franklin, of the Northeastern State Teachers’ College. The two-story house took four years to design, and is striking in appearance due to the native, uncut, stone walls. The variously-colored rubble stones are set in a random pattern, which almost looks smooth from a distance. The front-gabled roof was originally covered in red ceramic tile, but it has



M.E. Franklin House, Tahlequah

since been replaced. The foundation of the building is stone, and the entry porch is located within a large tower on the northeast corner. The primary door is arched, wood, batten with a round, divided light and ornamental brass, cross-garnet hinges. A one car garage was located below the front terrace, but it was converted into a living space in the early 1960s. Most of the windows are metal, eight-pane casement, with concrete sills. Many other decorative elements are featured in this design. The house itself is situated in a residential area on a bluff which overlooks Tahlequah Creek. Locals refer to the house as “the castle.” For a complete description and history of this house, or any of the other structures featured in this article, visit the National Parks website at: <https://npgallery.nps.gov/nrhp>

Rosamund, also known as the Gideon Morgan House, was built in 1887, and added to the national register in 2006. The two-story Folk Victorian residence is located at 527 Seminary Avenue in Tahlequah. The Gideon family, named the house “Rosamund” for unknown reasons. The cross-gabled, two-story residence is ell-shaped, and features a native stone foundation with walls of weatherboard. A one-story porch spans the length of the wing with a shed roof supported by six non-historic, turned-wood columns. The second floor features an enclosed sleeping porch. A one-story



Rosamund (Gideon Morgan House), Tahlequah

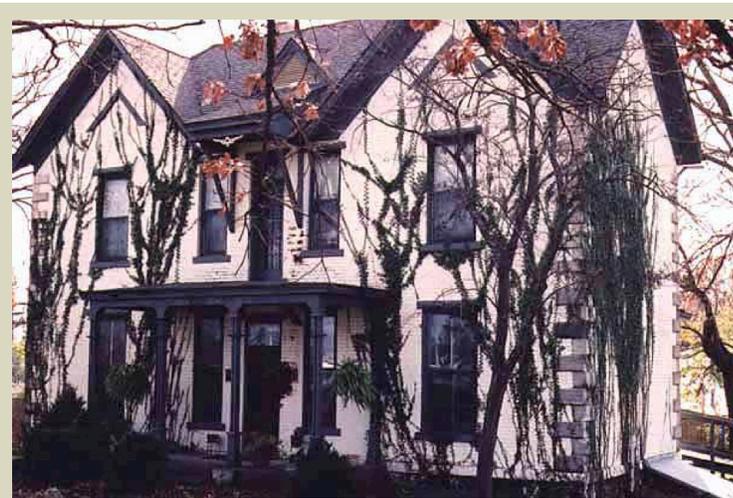




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bay window is located on the front gable. Additions have been made to the house throughout the years, but they are located on the rear. The house was rehabilitated by a local university in the 1980s, which is likely when the decorative shutters and turned wood columns were added to the structure. The house was nominated for its connection to the owner, Gideon Morgan. Morgan was a prosperous Cherokee farmer and businessman. He served as secretary of the building committee for Seminary Hall, part of the Cherokee National Female Seminary (that became Northeastern State Teachers College in 1909). Morgan served as postmaster in 1895, and made many contributions to the community, through service and finances. A road in Tahlequah was named for him in 1893.

The French-Parks House was added to the register in 1985. Located at 209 W. Keetoowah Street, the home is a mixture of Victorian, Federal, and Carpenter Gothic styles. Built in 1889 by Johnson Thompson, the large brick house features a high-pitched roof, marble quoins, four five-window bays, and five fireplaces. Redwood was used extensively in the verandas, windows, and bays, which was not a usual practice at the time. Thompson was influential in the building of the second Cherokee Female Seminary. He built the French-Parks house as a wedding gift for his daughter, Janana (Thompson) French.



French-Parks House

She and her husband occupied the house until 1910. A nephew, J.T. Parks, purchased the home from the family in 1910. Parks, a Cherokee, was the first elected county judge for Cherokee County in 1908. He served in this position until 1913. He remained in the house until the start of World War II.

The Alston-Bedwell House, 315 N. State in Tahlequah, was built in 1906 by local contractor William Alston. It was later occupied by a local prominent educator, Denver Rufus Bedwell. The two-story frame building is an example of Queen Anne Free Classic architecture. The 1 ½ story house features a large side gable with lower cross gables. The cross gables are not symmetrical, and the front gable is offset while the rear gable is centered. A hipped dormer is adjacent to the front gable. The house is an example of the style that blossomed in the early days of Tahlequah. An extensive description of the house, and details about D.R. Bedwell, who was a botanist and professor at Northeastern State College, are available on the National Register of Historic Places website.



Alston-Bedwell House

Next month's Forum will feature more Historic Register sites located in Cherokee County.

