



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 74th Annual Educational Conference July 31 - August 3, 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 Tim Boncoskey, 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 as well. A few of the Conference highlights for the week include:

- Legislative update, forms revisions for the next tax year, and an explanation of the visual inspection plan required to be filed by October 1 of this year, with Doug Brydon, Joe Hapgood, CAE, Troy Frazier, CMS and the Assessor's Association Legislative Committee
- Section 42 housing report from the Assessor's Association Working Group, with Dana Buchanan, Matt Wehmuller, along with other members of the group, and Bryan Shuck of OTC, as moderator
- Administrative Appeals Process, with Gary Snyder, RES and Eric Hayes of CLGT
- Commercial appraisal training with Marion Johnson, CAE, covering commercial depreciation issues and a session on dealing with residential valuation outliers
- Personal property instruction from Lisa Hobart, CAE, PPS, ASA including topics on valuation of cash businesses, managing valuations and records of large manufacturing facilities, solar farms, and organizing valuations of gas stations and convenience stores
- A session on "Getting it Right with Taxpayer Relations" by Suzanne Spears with OSU Ag. Econ.
- State System CAMA training covering several different topics, and CCAPAA training entitled "Building Knowledge with Excel and Report Writer"
- Numerous mapping topics including mapping mobile homes and other personal property in Google Earth, GIS Council Data Warehouse and update, along with mapping deeds, MIMS, and ArcGIS Pro sessions
- "De-Mystifying the Audits, Round II" which will be a summary of information provided during District Meetings, 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

Don't forget about the IAAO State Chapter meeting Wednesday, August 1st following the conclusion of the afternoon sessions and of course, the various Assessors' Association activities that your officers have planned for us.

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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.

Finally, for those of you who read and enjoy the “Historic Places” article in each month’s Ad Valorem Forum, I’d like to take a moment to recognize our very own resident historian and journalist by training Mandy Wilkerson. Mandy does a terrific job producing these features, and she is always excited to share new and unique places around the state with each of us!

We’re looking forward to seeing you in Tulsa!

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - “What you get by achieving your goals is not as important as what you become by achieving your goals.”
— Henry David Thoreau”



How complete is the mapping in your county? Back in the early 90’s the Legislature gave monies to the counties to update their assessment systems. Part of that funding was to be used in updating mapping systems. What are you doing with the tools that you have been given?

In this modern world, mapping has gone from being a specialty “nice to have” program, to a complex “must have” system. Each assessor’s office is charged with maintaining the mapping for its county. How you do that, is mostly up to you, but the most useful and efficient maps are the ones that have kept up with technology.

A map is defined by how accurate and functional it is, and on how it looks. When a taxpayer comes in and requests a map, whether it is for personal or business use, it is your job to provide that map, in a legible and informative document. The only way to accomplish that is by being familiar with your mapping software and equipment. Sometimes, that means taking the time to “play” with your software and learning what it can do (just be careful not to delete any parcels). The more at ease you are with your software, the more comfortable you will be when called upon to do some mapping work.

Remember, you have been given the tools as the mapper; you are tasked with maintaining your maps. This includes Soil Land Use, Parcel Layers, and being able to distribute School Districts and City Boundaries. In addition to those basic duties, you can be an extreme help to your community. Volunteer fire departments can use mapping information to apply for grants, find hydrants, and all sorts of other important things. I recently talked to a representative in a 911 district, and found out that premiums for home owners insurance were reduced just because the location of hydrants had been mapped. How great would that be for your office to hear, if you’re already out there collecting the data?

To wrap this up: Our August School is right around the corner, if you have questions on what you can do with your mapping, pull me aside, and I will gladly assist you. Or, make a list of questions, and I will sit down with you and see what it will take to get you to the next level. Using your tools is important: get familiar with them and learn what they can do. If you have any questions about your mapping program, I am a phone call away.





“Let’s Get Personal” Property

by **Patty Heath**

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. Bryan and I have been working diligently to complete all the applications before the Tulsa School. 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 \$93.9 million dollar payout that covered all of the school reimbursement, and a \$1.3 million dollar payout for the counties. This legislative appropriation was the highest in the history of the 5-Year Exempt Manufacturing.

The 2018 Personal Property Schedule research is well underway. The public meeting to discuss the schedule is set for September 20, 2018 at 10:00 a.m., so mark your calendar if you plan to attend.

National Register Of Historic Places Rogers County, Part 3

One of the most unusual sites on the National Register of Historic Places in Rogers County is Ed Galloway’s Totem Pole Park. The park is located on State Highway 28A, about 3 ½ miles east of U.S. Route 66, near the town of Foyil. Galloway was a folk artist who created whimsical outdoor sculptures made of stone, concrete, steel rebar, and wood. One of his most notable creations is a 90-foot-tall “Totem Pole,” which is heavily incised, carved and painted. His works were influenced by Native American cultures of the Northwest Coast, Alaska, and Plains Tribes. The largest sculpture was assembled between the years of 1937-1948. The pole is made of red sandstone, framed with steel and wood, and covered in a concrete “skin.” It sits on a base that is a three-dimensional turtle, which was carved from a sandstone outcrop that is original to the site. The walls of the pole are 18 inches thick, and rise more than 50 feet from the base of the turtle’s back. A 20-foot carved cedar pole tops the creation. There is a door located at the base, and the bottom room has a diameter of nine feet. The inside of the pole is painted with three murals depicting mountains and lakes. The cone at the pole’s top is open to the sky. The outside of the pole is decorated with around 200 images that are painted in many colors. The images are arranged



Totem Pole Park, Foyil vicinity





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to face the four cardinal directions. The park also includes the “Arrowhead Totem,” “Birdbath Totem,” “Tree Totem,” and two sets of concrete totem picnic tables with seats. There is also a building called the “Fiddle House,” a set of two concrete totem gateposts, and a museum. Following his death in 1962, the park fell into a state of disrepair. Galloway’s family deeded the park to the Roger’s County Historical Society in 1989. The society took on conservation and restoration efforts of the artworks and buildings located on the property. The society also acquired additional acreage surrounding the park to preserve the area. Totem Pole Park was added to the register in 1999. For a more detailed description of the site, visit: <https://npgallery.nps.gov/nrhp>

Also located on the Mother Road is the Chelsea Motel, built around 1936. Located at the corner of First Street and Route 66 in Chelsea, the rectangular wooden building featured six motel units. It was nominated to the register in 2004 as an example of small mom and pop motels that sprung up along Route 66. The property the motel is located on originally belonged to Georgia Palen. She sold the land to Nellie Bly Parker in 1939. The motel was in an advantageous position when

Route 66 was altered to feature more curves, and less sharp corners, as it located where the two roads came together. Parker operated the motel until 1946, when she sold it to Ted and Mildred Noland. That couple operated the motel until it was sold in 1952. The property changed hands many times until it was bought by Billy J. Owen in 1961. With the opening of the Turner Turnpike, the motel’s business dried up. It ceased operation in 1976.

Not far from the Chelsea Motel is the Pryor Creek Bridge, which is located along the original path of Route 66. The single span modified Pratt-through-truss bridge was constructed in 1926. It is 123 feet long and 18 feet wide curb-to-curb. (There is a detailed description of the bridge’s construction on the National Register of Historic Places website.) The bridge carried First Street in Chelsea. When Route 66 was realigned in 1932, the new roadway bypassed the bridge. Through the years, the Pryor Creek Bridge has remained unaltered, preserving a unique point in the history of the Mother Road. It was added to the historic register in 2006.



Chelsea Motel



Pryor Creek Bridge, Chelsea vicinity



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The Hogue House is located at 1001 S. Olive Street in Chelsea. The two-and-a-half story house was built in 1912 by Joe Hogue, a prominent cattleman from Chelsea. While on a Chicago business trip in 1911, Hogue visited a Sears and Roebuck display lot, and purchased Modern Home Number 146. The materials and plans for the home were shipped to Chelsea in 1912, and building was completed in 1913. It is the first Sears and Roebuck pre-cut home to be constructed in Oklahoma, and one of the first built west of the Mississippi River. The kit came with all of the materials needed to build the home, including lumber, flooring, hardware, pipes, gutters, paint, and plans, and was shipped to the purchaser by rail. The house was built exactly according to the plan, and used all of the specified materials. Although the house is simple in design, the kit included some decorative elements: a projecting cornice with wooden dentils, and decorative bands of rectangular, diamond, and fish scale wooden shingles. At the time of nomination in 1982, no alterations had been made to the house.



Hogue House, Chelsea

The last stop on the tour of Rogers County historic register sites is the Verdigris Club Lodge, also known as the Skelly Lodge, located near Catoosa on the Verdigris River. Nominated in 2003, the twelve-room building is built of native stone in the style of a Swiss Chalet. Constructed in around 1931, the building served as a private hunting lodge for a small, very exclusive club of Tulsa businessmen. The 21 members shunned publicity, and each paid \$5,000 for the privilege of joining. The lodge was built on nearly 4,000 acres of land that is very



Verdigris Club Lodge, Catoosa vicinity

secluded, despite its close proximity to Tulsa. Used for duck hunting and other recreational activities, the names of members and their doings at the lodge were kept private. One of the members, William G. Skelly, known as one of the “Princes of Petroleum” in the boom days of Tulsa, bought the property in 1951. He paid \$75,000, which included 3,400 acres of land and the lodge. Following his death in 1957, the property was purchased by Skelly’s son-in-law, Harold Stuart. It changed hands again, and eventually was purchased by Terrance P. Dillon in the early 1990s. He renovated the lodge, turning it into the Diamond Bar D Bed and Breakfast, and also the Woods & Water Hunting Retreat. Following his bankruptcy, the estate was auctioned off in May 2000. The purchaser defaulted, and the property was auctioned again three months later. The buyer used the home for a personal residence until it was sold again. The lodge is currently being operated as an event center. A very detailed history of club members, the property, and a list of some famous visitors, is a good read, and available on the National Register of Historic Places website.

