



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.

Oklahoma Ad Valorem

FORUM

Director's Notes:

June has been a busy month for both the county assessors and the Ad Valorem Division. There has been a tremendous amount of work done the last few months getting all the property discovered, worked and valued. Abstracts will be due by the time you received the Ad Valorem Forum and another major milestone in the year will be completed.

The last two District meetings went very well. Creek County's Nikki Wedell hosted the Northeast District meeting at Camp Loughridge, a rustic lodge named in honor of Robert M. Loughridge, a pioneer missionary to the Creek Indian Nation. It's really a beautiful site out in the tree covered Osage Hills in far north Creek County. Mike Pahsetopah, a Native American Fancy Dancer and Story Teller, his wife, and his seven-year-old daughter performed some traditional dances which were a great example of the beauty and complexity of Oklahoma's Native American culture. Jackie Gooch, Logan County, also hosted a good meeting. We appreciated her staff letting us meet for a school planning committee after the district meeting. I think the Northwest District really enjoyed getting together after a long hard assessment season.

The State Board of Equalization (SBOE) is scheduled for June 21, but as you know, we've had many changes in the Board schedule over the last few years. We are expecting all the county abstracts will be available for consideration and approval as well as public service valuations.

The Public Service Section had an extremely busy year in completing its Capitalization Rate Study for 2010 and valuation of all public service property before the SBOE meeting. Public Service has an extremely tight schedule since taxpayers file so late (April 15 or April 30 if they have an extension). Forty-five days is one of the shortest time frames in the United States. (County assessors have 120 days.)

We appreciated help of the companies and other groups' representatives who help us complete all their returns. The open, transparent process should help make the complicated valuation of public service companies more understandable to everyone involved.

Finalization of the Annual Conference is proceeding. The bulletin letter has been mailed along with your rooming information and all conference schedule information.

For you new assessors and as a reminder for the rest of us, the information packet will provide the information for the rooms each county is assigned. Note that the room procedure is slightly different this year. If anyone has any questions, please give Cathy Gibson a call. Remember, if you are going to cancel any rooms after the cut-off date, please do so by calling Cathy or Cyndi in our office, so we do not lose those rooms from our block.

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Keep in mind for your travel plans that we will have one van for transportation to the Tulsa University for the computer track. It will leave from the front of the hotel every morning at 8:00 a.m.

Thanks for your effort this year. I know that the work in preparing abstracts and assisting taxpayers requires a great deal of effort. We appreciate the hard work of all the assessors and deputies involved in the process. It is an important job and the work effort helps the system for schools, counties, libraries, health department, city bonding projects, EMS and other important services to citizens and taxpayers run smoothly.

Jeff Spelman, CAE
Director
Ad Valorem Division

P.S. “A democracy only works if good people step up and vote, file for elective office, and serve the taxpayers with honor and energy.” Anwar Caddo, Ad Valorem Philosopher.

Northeast District Meeting



Gary Snyder made certain Doug Warr did not miss the NE district meeting.



Hoop dancer ready to perform at Camp Loughridge.



Hoop dancer’s wife and daughter in their Native American costumes.



Indian dancer, Mike Pahsetopah performs at the NE district meeting.

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Receive the “Forum” by Email:

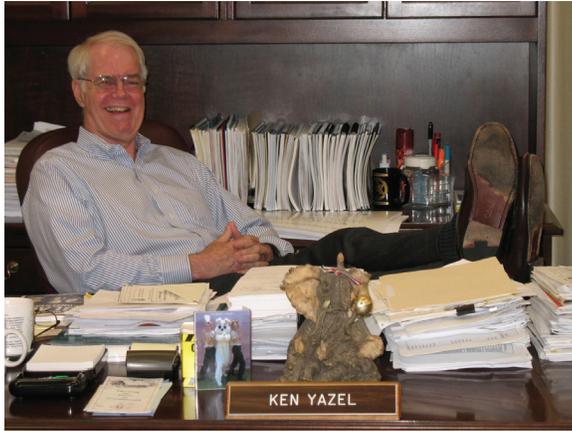
To receive the “Ad Valorem Forum” by email, please forward your email address to Cyndi Heath at cheath@tax.ok.gov.





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Northeast District Meeting (continued)



Jeff Spelman taking a break in Tulsa County.



Kenny Chuculate visits with county assessors Carrie Pearsall (Nowata County) and Trina Williams (McIntosh County) at the NE district meeting.

Northwest District Meeting



Greg Harmon and Troy Frazier enjoy the NW District meeting.



NW Chair, Jackie Gooch, gives the podium to Monica Schmidt and Gail Hedgcoth for a demonstration.



The ladies at the NW district meeting participate in the demonstration.



Jackie Gooch chairs the NW district meeting in Guthrie.





We have an update on the 2010 aerial photos being flown by the Farm Services Administration.

We now know that color, infra-red photos are being produced in addition to the regular, color, 1-meter resolution aerials we are used to. We also understand that FSA is flying the state in two pieces.

Usually, the FSA flies the state in a progressive pattern from April to June, combines the individual pictures into county-wide images, and releases the county mosaics for public use as each county is finished from July to August.

This year, they have flown the west half of the state starting in April and just finishing. These counties may be available by the end of July. The east half of the state is scheduled to be flown during August and September. These counties may be available sometime in November.

This does not affect our plan to include the 2010 aerial photos on the 2011 Mapping Support DVD's we will be handing out at the 2011 winter CODA conference. Previously, if anyone asked, a safe answer was to say the photos were flown sometime around May. Now, the answer will be more determined by whether your county is east or west of I-35. (Actually, every county west of I-35 plus: Payne, Lincoln, Pottawatomie, Murray, and Marshall Counties.)

Remember: The easiest map to read is a blank sheet of paper!

June "4C" Meeting Notes

The 4C meeting was held on June 9, 2010 at the Ad Valorem Division office.

A sample of the New Draw screen has been received and looks good. A complete report for testing should be received in a few days. The draw screen will allow easy movement from one style, calculate the square footage and guides the user through the steps to make changes easily. It provides a split screen with useful information on the right-hand side of the screen.

Some of the training topics for the computer track at the educational conference to be held in August at the Tulsa Marriott will include:

- New Draw screen features
- Using future year to get 100% values
- IQ edit procedures
- Review of CAMA table manual
- Dispelling fears about using CAMA to generate value
- Using test analysis systems
- Review of assessor's timeline
- Data Tips and Tricks: Software Tools
- Future year from an AA Standpoint.

Carter County is moving to the AA system, and so far, progress is moving well to get the tax roll generated by October.

Debbie Collins, 4C Chair, reported on a visit with Tony Mastin, OTC Administrator. Mr. Mastin reminded the assessors that funding for CCAP coming through the Commission should be used wisely to benefit the most assessors. He emphasized that next year's funding is uncertain, so please use this money wisely.

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Backing up data to OSU in Stillwater will result in a county receiving a daily log of what has been received. A report means the process is completed. A daily backup is accomplished in seconds by capturing tiny pieces representing the updates and attaching them to the file in Stillwater. There are 5 weekly and 2 monthly backups. Counties are encouraged to look at the backup reports. Some counties choose to print and save the reports.

Efforts on Windows issues continue. Network speed in the counties is influenced by bad cabling and by employees who stream music, weather stations, etc., through the system. Often new cabling improves speed. Another issue is a draw screen that cannot be read when it nears the edge of the monitor.

The next meeting date will be July 13, 2010, at 10:00 a.m. in the Ad Valorem Division.



IAAO Chapter Announces Chapter Meeting

The Oklahoma Chapter of the International Association of Assessing Officers will hold a chapter meeting in conjunction with the OTC Annual Educational Conference. Chapter members and guests are encouraged to attend.

[Wednesday, August 11th, 2010](#) - Immediately following the close of Wednesday classes (approximately 4:45 p.m.)

[Marriott Southern Hills](#) - 1902 E. 71st Street in Tulsa, OK
[Council Oak Salons D & E](#)

2010 Conference Agenda Profile

Administrative Sessions

- **Builder Lots, Rewind: Panel Discussion with Kenny Chuculate, Deputy Director, Ad Valorem Division As Moderator**

With the 2007 Oklahoma Supreme Court decision, 2008 Attorney General Opinion and the statutory changes there are still some questions that should be discussed. The focus will be on the experience over the past two years in properly interpreting the changes and identifying several problem areas. The focus will be to review each directive and how it relates to the valuation of real property. There will be a discussion panel consisting of county assessors and OTC representatives. With the complexity of the issue key personnel are encouraged to attend.

- **Legislative Report and 100% Veterans Exemption: Kenny Chuculate, Ad Valorem Division Deputy Director; Jim Kelley, Pittsburg County Assessor, Legislative Committee Chairman**

This session will review the 2010 Legislation that has been signed into law. Since the ad valorem legislation was fairly light again this year, we are also going to discuss some of the other legislation that will affect the assessor's office and county government indirectly. Although the 100% Veterans exemption has not changed legislatively, there are some qualification changes at the USDVA that will be discussed.

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- **Tax Increment Financing Districts: Kenny Chuculate, Deputy Director, Ad Valorem Division; Dan Batchelor, Center for Economic Development Law; Nancy Grantham, State Auditor’s Office, Scott Warren CCAP-OSU.**

An in-depth review of what increment districts are, how they are organized and how they function in the real world. There have been some recent legislative changes in the establishment of increment districts that will be explained. The State Auditor’s office will present a comprehensive overview of the new report to the Excise Board for increment districts. Assessor’s and staff who currently have active increment districts in their county or counties with districts in the planning or discussion stages should attend.

- **“In the Beginning There Were Maps”: Jewette Farley, CAE**

A humorous, entertaining, and informative look at the history of mapping presented by an IAAO “legend.” Jewette Farley, CAE has been a member of IAAO for more than 30 years, has served the organization as President, and frequents the Oklahoma Educational Conference for Assessing Officers whenever his busy schedule permits.

- **“What’s It Worth?” Depreciation and Obsolescence: Jeff Spelman, CAE Director Ad Valorem Division, Moderator; Jewette Farley, CAE & Steve Sutterfield, PPS Instructors**

This session will focus on the issue of depreciation of real and personal property from the perspective of the appraiser. Discussion will include types of depreciation recognized in appraisals and quantifying depreciation in the valuation process.

- **Public Service Update: Jeff Spelman Director Ad Valorem Division, Mike Isbell Administrator Public Service Section, Ron Reynolds Public Service Section.**

A brief update on current public service valuation and distribution issues will be given. The report will include a discussion of the capitalization rate process for 2010, valuation report for 2010, and information about the public service distribution process for 2010.

- **Manufactured Homes: Kenny Chuculate Deputy Director Ad Valorem Division, Vickey McCartney Administrator Motor Vehicle Division Audit Section, Charles Dry Administrator Motor Vehicle Division, Title Section and Carla Hames Supervisor Title Section.**

The session will focus on general manufactured home administrative procedures, tribal titles, cancellation of titles, issuing new original titles, paying tax in another county, issuing a 936 when no tax is due and other directly related topics. As always there will be a general question period at the end for all those unique situations. Anyone that administers the manufactured home program in your county should attend.

Appraiser/Personal Property Sessions

- **Forms and Questions: Larry Rawlings, Ad Valorem Division**

Review of Ad Valorem forms, latest revisions, discussion of recent work with the Assessor’s Association Forms Committee, and an opportunity for questions about any of the Tax Commission required forms. Freeport Exemptions will also be covered.

- **Five-Year TXM: Patty Heath, Doug Brydon, Paula Gibson, Ad Valorem Division**

A review of the five year exempt manufacturing program, the current rules and regulations, qualifications, application forms, programs and areas of concern.

- **Benefits of the Personal Property “Square Foot Guide”: Steve Sutterfield, PPS**

Discussion of the benefits in using the Ad Valorem Division personal property square foot guide, and an explanation of how the guide is to be used in the personal property appraisal process.





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• **Cap Rate Development: Gary Snyder & Doug Warr, AAS of CLGT**

A review of the procedures involved in developing a capitalization rate for use in the income approach to value. The session will focus on the various cap rate components and the calculation of an overall rate, which can then be used along with the net operating income to estimate the value of commercial properties.

• **Hotel/Motel Valuation: Gary Snyder & Doug Warr, AAS of CLGT**

Session will provide in depth review of the development of market information and valuation techniques for hotel/motel properties, with the primary focus on the income approach.

Mapping Sessions

• **What Can I Use This Mapping For, and GI Council Update: Troy Frazier, CMS, Ad Valorem Division, and Dr. Mike Sharp, Oklahoma Conservation Commission**

Highlight of current and potential usage of parcel mapping varying from plat book creation to data integrity of AA/CAMA data entry. GI Council update will explain the future vision of the Council as well as highlight past achievements.

• **USGS Presentation, GI Council Data Warehouse: Darryl Williams, Oklahoma Liaison, USGS and Scott March, Center for Spatial Analysis, OU**

Will explain the vision of USGS and how counties can participate. Data warehouse discussion will showcase current website information and corresponding data available for viewing and for free downloading.

• **Mapping Basics (How to Map Stuff): Troy Frazier, CMS, Ad Valorem Division**

An afternoon of mapping mathematics including difficult deeds and curves, curves, and more curves. NOTE: Attendees bring calculators!

• **Updated Map Server- County Mapping Viewer: Troy Frazier, CMS, Ad Valorem Division**

Presentation of the updated Internet browser-based map viewer for use in the counties.

• **Beginner MIMS: Kyla Bendt, Computer Mapping Company**

A morning of basic MIMS mapping techniques and processes.

• **Advanced MIMS: Dr. Paul Bendt, Computer Mapping Company**

An afternoon of more advanced MIMS mapping with Dr. Paul Bendt

• **Advanced ArcGIS Editing: Troy Frazier, CMS, Ad Valorem Division**

A.M. session will cover Ag land use mapping, while P.M. session will cover writing VBA macros. These sessions are not hands-on, so there is no class size limit.

Computer Support Sessions

OSU Tulsa Sessions: (These Concurrent Sessions Run All Day Wed. and Repeat Thurs.)

I). State System CAMA Training

Instructors: Marsha Rayborn, Kalee Jantzen, Glen Blood, OTC;
Bill Wadsworth, Radiant Software

“Using Future Year to Transfer 100% Values”

“Test Analysis System in CAMA”





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“Review of New CAMA Building and Draw Programs”

“Review of CAMA Income Approach”

“Tracking Visual Inspection Progress”

“IQ Data Edit Procedures”

“CAMA Table Manual Overview”

“Dispelling Fears of Using CAMA to Generate Values”

2). State System Assessment Administration Training

Instructors: Scott Warren, Johnny Caldwell, Carol Bomhoff, CCAP

“Timeline of Events, Reports, and Data Entry Activities”

“Data Entry Tips and Tricks”

“Explanation of Future Year from AA Standpoint”

“Report Writer Basics Refresher Session”

Hotel Sessions Friday (Concurrent User Meetings)

1). State System CAMA/AA User Meeting

2). TerraScan User Meeting

3). Colorado CustomWare User Meeting

4). Landmark CAMA User Meeting

Software user meetings are scheduled to allow counties the opportunity to suggest new programming ideas, discuss current software issues, and interact with software maintenance personnel.

Intro./Overview Sessions

• Introduction to Assessor’s Office: Gary Snyder and Doug Warr, AAS

CLGT staff provide a basic overview for new staff members of County Assessor’s Office functions and responsibilities.

• Five-Year TXM: Patty Heath, Doug Brydon, Paula Gibson, Ad Valorem Division

A review of the five year exempt manufacturing program, the current rules and regulations, qualifications, application forms, programs and areas of concern.

• Agricultural Land Valuation, Public Service Intro.: Joe Hapgood, CAE and Jeff Spelman, CAE, Ad Valorem Division

A basic overview of Oklahoma Agricultural Use Value, including history, basic valuation procedures and mechanics. Public Service Intro. will provide background and information about the Ad Valorem Division’s valuation of Public Service companies, and how that process impacts the counties.

• “Personal Property Introduction”: Larry Rawlings, Ad Valorem Division

Review of Business Personal Property statutes, valuation process and techniques, and Ad Valorem Division schedules and guides.

• “Administrative Topics, Reports”: Cathy Gibson, Teresa Strawther, Ad Valorem Division

Overview of the various administrative functions and general organization of the Ad Valorem Division. Discussion of the various statutory and legislative reports and requests for information.

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• **“Public Service Topics, (Concurrent W/Admin.Track): Jeff Spelman, CAE, Mike Isbell, Ron Reynolds, Ad Valorem Division**

A brief update on current public service valuation and distribution issues will be given. The report will include a discussion of the capitalization rate process for 2010, valuation report for 2010, and information about the public service distribution process for 2010.

• **“Manufactured Homes, (Concurrent W/Admin.Track): Kenny Chuculate, Ad Valorem Division, Vicky McCartney, Motor Vehicle Division**

The session will focus on general manufactured home administrative procedures, tribal titles, cancellation of titles, issuing new original titles, paying tax in another county, issuing a 936 when no tax is due and other directly related topics. As always there will be a general question period at the end for all those unique situations. Anyone that administers the manufactured home program in your county should attend.

Focus on Cimarron County

At 1907 statehood Cimarron County was created covering a total land and water area of 1,842.2 square miles. Cimarron County is the farthest west of the three Oklahoma Panhandle counties. It is the only county in the United States that borders on four other states: Colorado, Kansas, New Mexico and Texas.

In 1908 the Southwestern Immigration and Development Company of Guthrie, Oklahoma established the town of Boise City. (Boise rhymes with “voice”.) There are a few faint clues as to how Boise City got its name. It might have been for Captain Boise, who was a Civil War hero; for Boise, Idaho (with a change in pronunciation); or it might have come from the Boice Cattle Company (with a change of spelling) which ran cattle in the area.



Seven communities fought for the county seat designation, including Boise City which is near the center of the county. Until the county seat election of June 11, 1908, Kenton, which had previously been named the temporary county seat, held the county records. Boise City won a runoff election over Doby to capture the designation. A Boise City contingent soon confiscated the county seat papers, prior to the end of the mandatory thirty-day waiting period, creating a controversy and a local legend that Boise City stole the courthouse.

W.T. Douglas, J. E. Stanley and A. J. Kline printed and distributed brochures promoting Boise City as an elegant, tree-lined city with paved streets, numerous businesses, railroad service and an artesian well. They sold 3,000 lots to buyers who discovered, on their arrival, that none of the information in the brochure was true. Stanley and Kline were convicted of fraud and sent to Leavenworth Penitentiary. Douglas, critically ill with tuberculosis, received a one year plus one day sentence, but he died before going to prison.

Boise City, Oklahoma was one of three cities in the United States to be bombed during World War II. On Monday night, July 5, 1943, at approximately 12:30 a.m., a B-17 Bomber based at Dalhart Army Air Base (50 miles to the south of Boise City) dropped six practice bombs on the sleeping town. The practice bombs

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weighed 100 pounds each and contained four pounds of powder - the rest was sand. Several locations across town display the remains of these bombs.

The next day, officials from the Dalhart Army Air Base visited Boise City and explained that the plane had been assigned to drop bombs on a range near Conlen, Texas, about 30 miles south of Boise City, but somehow got off their mark and mistook the four street lights around the courthouse in the center of town for the lights of their target. For the 50th anniversary of the "attack", the crew of the bomber was invited back to Boise City, but all members declined. However, the former radio operator sent an audio tape that was played at the celebration.

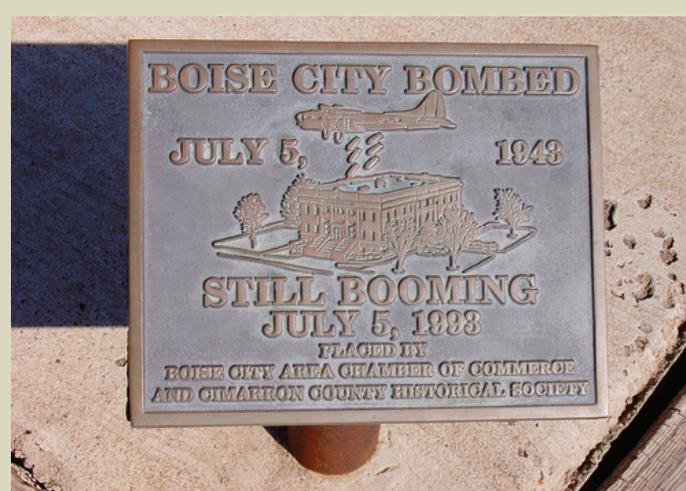
Rail access arrived relatively late. The Elkhart and Santa Fe Railway completed a line from Elkhart, Kansas, into the county in 1925 and on into New Mexico in 1932, but service ended in 1942. Operated as part of the Atchison, Topeka and Santa Fe Railway system, by 2000 the remaining line was part of the Burlington-Northern Santa Fe system.

Two state capitols are located closer to Boise City than its own. Santa Fe, NM is 210 miles; Denver, Colorado is 299 miles, while Oklahoma City is 326 miles away.

Agriculture and cattle ranching remained the economic base throughout the twentieth century. Wheat and grain sorghum were important crops. Agriculture recovered from the effects of the devastating dust storms of the 1930s which centered in the Panhandle. The wheat harvest rose to a high of 4.7 million bushels in 1980; grain sorghum also peaked in 1980 at 4.6 million bushels. In the 1950s the county earnestly commenced natural gas and oil extraction, with 7,411,981 barrels of oil and 1,316,791,103 cubic feet of natural gas produced between 1979 and 1993. In 1959 a large extraction plant at Keyes began taking advantage of rich helium gas deposits beneath the area. Cimarron County's per capita income ranked ninth of the seventy-seven Oklahoma counties.

Oklahoma's highest point is located on the Black Mesa 4,973 feet. Kenton, in the far northwestern corner, is the only Oklahoma community on Mountain Time.

In the Black Mesa area numerous dinosaur tracks and fossils have been discovered. The area's paleontological history is commemorated on State Highway 325 east of Kenton, where a replica of a brontosaurus femur on a pedestal sits outside a dinosaur quarry. The Kenton Caves contained artifacts



Boise City bombing marker located in front of the Boise City Chamber of Commerce



Dinosaur tracks found in a creek bed near Black Mesa



