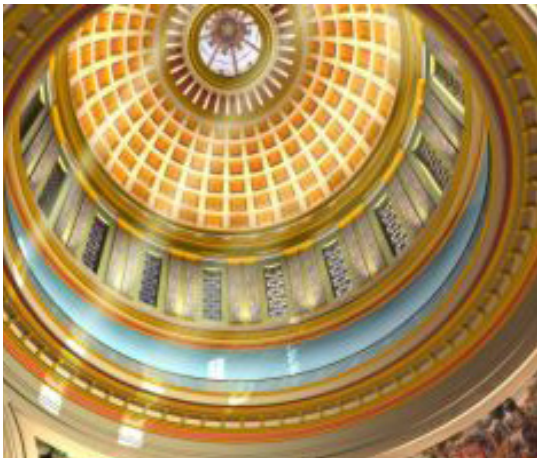

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem

FORUM

Volume XXI, Issue VI ● June 2012

Director's Notes:

Thunder Mania has hit the state with the Thunder basketball team in the NBA Finals. We've had some staff wearing more blue than ordinary, and I heard several comments at 4-C about everyone's take on the game. It is nice to have everyone on the same side instead of divided on things like OSU-OU rivalry.

The State Board of Equalization was held Monday, June 18, 2012 with all abstracts except Adair approved. At the meeting Gary Jones, State Auditor, expressed the need to stress timely submission of abstracts. The Ad Valorem Division will meet with the County Assessors Association on the issue of amended abstracts.

The Board held Caddo County and Sequoyah County at Category 2 noncompliance. As I indicated at the Board meeting, we felt that both counties have been working hard and making substantial progress, but there are still some major elements left to complete.

The State Board also established the fair cash value for airlines, railroads, and public service corporations for 2012. The Public Service Section worked really hard over the last few months to value some 249 companies for this year. As you know after Board certification and the State Auditor and Inspector mail-out, the protest period of twenty days will begin.

We told the State Board members that the Ad Valorem Division is working hard on the "test" audit and will report its findings to the State Board at the December 2012 meeting. It will be a busy meeting because we will be presenting both our regular audits on annual valuation and equalization as well as the new "test" audit. It should certainly make for a busy fall.

We enjoyed seeing everyone at the district meetings. Please thank the district chairs for all their work; I thought this year's district meetings were really well done.

Finally, we appreciate all you do for your taxpayers and all the dedicated work of county assessors and deputies across the state. It's not an easy job, but ad valorem is an extremely important part of local government in Oklahoma.

One of the major challenges that county assessors face today is explaining the system to people who are not familiar with ad valorem or who have pre-conceived notions about the system. Explaining things to people not familiar with ad valorem is a great chance to re-think things. The old answer regarding ad valorem "We do it that way because it's always been done that way" doesn't always work. Most of the time, there are some excellent reasons why something is done the way it is. Sometimes, however, there are some reasons for change. We're all working to pass the system on better than it was given to us.

Sincerely,

Jeff Spelman, CAE
Director, Ad Valorem Division

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Hi, all. This is a reminder of the MAJOR changes in the mapping sessions at the Annual Assessors' Educational Conference at Tulsa.

We are NOT offering any MIMS or ArcView training this year. As I said in an earlier "Mapping Minute", it seems that many counties have either finished their mapping or are stuck. The stuck counties generally have issues understanding irregularly shaped parcels and parcels dealing with fractional government lots.

We will also spend time manually mapping ag land use. This will allow the class to see how differences in perspective lead to differences in results and why it is better to track land use while doing physical inspections in the visual inspection cycle.

In both cases, we will use calculators, pens/pencils, and paper spending time to make sure everyone gets a grasp of how to do it.

We will try the mapping sessions this way for this year and see what kind of response we get.

Remember: The more often you do something the same way, the deeper the rut gets. Broaden your horizons, climb out of the rut, and look around!

"4C" Committee June Meeting

The County Computer Coordination Committee met on June 15, 2012 in the Ad Valorem Division. The meeting was chaired by Gerald Sherrill.

Glen Blood gave his update on CAMA progress sighting some of the programs on the list from Bill Wadsworth. Both Scott Warren and Glen made it clear that the legal description issue in CAMA was not wide spread, that a fix was at hand, and assessors should not try to refresh the legal descriptions from AA to CAMA without the import program.

Scott Warren may have the next update release done before Tulsa and will teach on it in August, as well as spending time on the Clarion Report Writer. Scott has a fix for the mismatching AA and CAMA property use issues coming from the personal property dump.

OTC and CCAP met recently to discuss the implementation in a new audit database. A few tweaks will be needed in the data extract for next year, and everything is progressing smoothly.

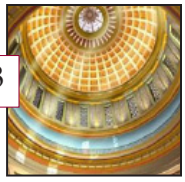
The next 4C meeting will be July 10th at 10:00am at the Ad Valorem Division.

The August 4C meeting will be at the Tulsa Marriott on August 7th after the assessors group photo is taken following the Opening Session.

The September 4C meeting will be at the CODA conference in Tulsa. The meeting is scheduled at 10:00 a.m. on September 5th .

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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OTC Sixty-Eighth Annual Educational Conference for Assessing Officers

"Passport to Knowledge"

August 7–10, 2012

Information packets for the educational conference have been received in the assessors' offices by now. Attendance is required for county assessors unless excused prior to the conference in keeping with 19 O.S., Section 166.

The conference location is the Marriott Southern Hills, 1902 E. 71st Street in Tulsa, Oklahoma. Guest rooms may be obtained by calling Amber Hayes at 918-523-3561 who is handling our room block. The room rate is a $77 single/double and $87 triple/quad. The cut-off date to make reservations is July 23, so be sure to make plans by that date.

Your rooming list is to include the names of each person staying in each room. Mark your hotel purchase order to indicate whether your account will include meal charges or other incidentals in addition to the room charge. Fax your purchase order with your rooming list to 918-523-3523, attention Amber Hayes. Rooming changes must be accomplished on an amended rooming list, not the purchase order.

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, and some may be able to check in prior to that time.

A total of 15 hours continuing education is available from the selection of classes. A registration form must be completed for each participant. Return registration forms by July 23. For your convenience, keep a photocopy of your completed registration forms to serve as schedule reminders for your staff.

The full registration fee is $70 per person. One-day registration is $33 for Wednesday and Thursday, and one-half day on Friday is $17.

Checks and purchase orders for registrations should be payable to the "OTC Fund". (The County Assessors' Association, as well as the Oklahoma Chapter of IAAO, may collect a separate fee for other activities.)

This will be the fourteenth year we will take a group photograph of all assessors. Please meet after the Opening Session concludes on Tuesday, August 7, at the central staircase of the hotel. The photographer will take photo orders at that time.

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

We are looking forward to seeing you in Tulsa.

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Taxes

by Edgar A. Guest

When they become due, I don't like them at all,
Taxes look large be they ever so small.
Taxes are debts which I venture to say
No man or no woman is happy to pay.
I grumble about them, as most of us do,
For it seems that with taxes, I never am through.

But when I reflect on the city I love,
With its sewers below and its pavements above,
And its schools and it parks where children may play
I can see what I get for the money I pay.
And I say to myself: "Little joy would be known
If we kept all our money and spent it alone."

I couldn't build streets and I couldn't fight fire
Policeman to guard us I never would hire.
A water department I couldn't maintain,
Instead of a city we'd still have a plain.
Then I look at the bill for the taxes they charge,
And I say to myself: "Well, that isn't so large."

I walk through a hospital thronged with the ill
And I find it shrivels the size of my bill.
As in beauty and splendor my home city grows,
It is easy to see where my tax money goes,
And I say to myself: "If we lived hit and miss
And gave up our taxes, we couldn't do this."

Focus on Haskell County

Located in southeastern Oklahoma, Haskell County was created in 1907 at statehood. The county name honors Charles N. Haskell, Oklahoma's first governor and a member of the Oklahoma Constitutional Convention.

Haskell County Courthouse, located in Stigler, OK.

Many explorers traversed northern Haskell County as they followed the Arkansas or main (South) Canadian rivers. Although present Haskell County lies south of the Three Forks area, the vibrant fur trade of the early nineteenth century enticed French, Spanish, and American Indians to the area. In 1831 the Choctaw began arriving to the newly created Choctaw Nation, which included present Haskell County. Many came by steamboat and landed at Tamaha. In 1849 Capt. Randolph B. Marcy mapped out the California Road, which ran through the present county. Cooper Creek on the California Road later served as a stage stop.

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Haskell County was part of the Choctaw Nation's Sans Bois County. As Oklahoma statehood approached, the Choctaw government dealt with allotment, losing the rights to its Segregated Coal Lands and ultimately its right to self-government. Chief Greenwood McCurtain held the office of principle chief. Chief McCurtain, made his headquarters at Sans Bois, in southern Haskell County. When Chief McCurtain's term expired in 1904, he was appointed as lifetime chief by President Theodore Roosevelt and served after statehood in 1907 until his death on December 27, 1910.

Lake Eufaula is located in Haskell, McIntosh and Pittsburg Counties. It's the largest lake located entirely in the state of Oklahoma,

The area also witnessed action during the Civil War. The Choctaw sided with the Confederacy, and Camp Pike, near present Whitefield, served as a Confederate base. At different times as many as two thousand men camped at this location, named for Albert Pike, prior to expeditions against Federal troops. After the Battle of Honey Springs in July, a skirmish occurred on August 28, 1863, at Camp Pike as Confederate Brig. Gen. W. L. Cabell's rear guard engaged Col. W. F. Cloud's troops after the Southern soldiers had already begun their march east.

Another engagement took place two days later near Sans Bois Creek between the same troops, and another occurred the next day in present LeFlore County as the Confederates moved toward the Poteau River. In June 1864 Col. Stand Watie and his Confederate forces captured the steamboat J. R. Williams and its load of Federal supplies near Tamaha at Pleasant Bluff on the Arkansas River.

The next morning Col. John Ritchie's men, who were stationed at the mouth of the Illinois River, engaged Watie's men as they tried to plunder the boat. The soldiers were on opposite sides of the river, which was rising, and they fought to a standoff. The advance of Union troops from Ft. Smith, Arkansas, caused Watie to burn the J. R. Williams and much of its cargo. During this episode a number of Watie's men skirmished with Federal forces at Ironbridge, a community on Sans Bois Creek, where the U.S. government had built an iron bridge to facilitate a mail route along the California Road. The bridge was destroyed during the Civil War, and the proposed mail route was never completely operational.

Studio portrait of Belle Starr, "Queen of the Oklahoma Outlaws," circa early 1880s.

Early-twentieth-century coal mining brought jobs and railroads to southern Haskell County. The San Bois Coal Company built more than four hundred company houses for their miners in McCurtain and Chant (two towns

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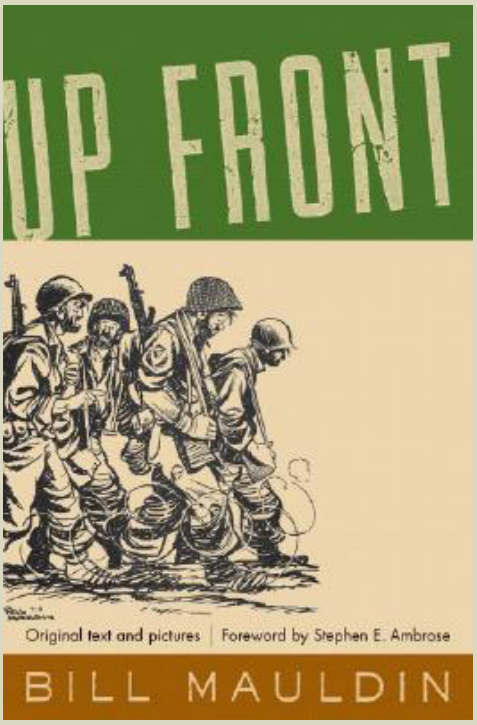
that eventually merged into one). In 1912 a large, underground explosion rocked the Number Two mine at McCurtain, killing seventy-three miners and sending the San Bois Company into bankruptcy. Smaller mining operations occurred at Kanima, Sans Bois, and Stigler.

Green McCurtain house, located 6 miles NE of Kinta in the town of Sans Bois.

The mine disaster and the decline of the coal industry in the 1920s led to a significant reduction of underground mining in Haskell County. By the mid- to late-twentieth century, strip mining was the area's dominant method of coal extraction, much of it done by the Lone Star Steel Company. Between 1950 and 1981, Haskell County accounted for 20 percent of Oklahoma's total coal production.

The county seat, Stigler, was founded in 1889 by Joseph S. Stigler, a former U.S. deputy marshal who had ridden for infamous "Hanging Judge" Isaac Parker. The dusty little cow town in Indian Territory was originally named Newman in honor of Joseph Stigler's friend, a Doctor Newman, whom Stigler had persuaded to move to the village, hoping that medical services would attract settlers. In 1893 the Post Office Department, in an effort to avoid confusion with Norman, Oklahoma Territory, changed the name to Stigler, as Stigler served as the postmaster.

Stigler remained the same cow town until 1904 when the Midland Valley Railroad Company added the community to its stable of railroad towns. The coming of the railroad to Stigler boosted its economy. The new railroad depot attracted cotton gins, grist mills, banks, newspapers, more doctors, and, of course, lawyers. By 1905 the town had grown sufficiently enough to allow it to apply to the U.S. District Court in Poteau for incorporation, which was granted in April 1905. At 1907 statehood, Stigler won a competition with neighboring towns to become the county seat of Haskell County.



Up Front, written by Haskell County resident Bill Mauldin.

Stigler's economy was based on agriculture augmented by the outgrowth of business that was attracted by the county seat of government. Stigler maintained its status quo until the Great Depression and World War II; afterward, the growing of cotton and corn could no longer sustain the economy. In the years that followed World War II, the federal government, through its various programs, helped the area's farmers evolve into ranchers, thus saving agriculture and its economic benefits from total extinction.

Stigler had a host of newspapers that served the community, beginning with the Stigler Beacon, soon followed by the State Sentinel, and others have included the Haskell County Leader, Haskell County News, Haskell County Tribune, Country Star, and Stigler News Sentinel.

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In the early 1940s, as much of Oklahoma benefitted from flood control measures such as the Grand River Dam, Haskell County residents suffered three large floods. Many residents bitterly blamed the Grand River Dam Authority for these disasters, as no devastating floods had occurred in the area since 1888. The county later benefitted from the Eufaula Dam (1964), which created tourism, and the McClellan-Kerr Arkansas River Navigation System and Robert S. Kerr Reservoir (1970), which created shipping and tourism. The population also slowly increased after these projects, registering 9,578 in 1970 and 11,010 in 1980.

Tamaha Jail and Ferry Landing located in Tamaha, Oklahoma.

The 2000, the town no longer depended upon agriculture and county government as its sole source of economic support. The building of Lakes Eufaula and Kerr introduced tourism to the region, and light manufacturing has been actively recruited by Stigler officials.

Some of the most notable residents from the area have been:

Belle Starr, a well-known, late-nineteenth-century figure, resided across the river from present Haskell County and was a frequent visitor to Whitefield and other nearby locations. She and her various husbands and outlaw cohorts plagued eastern Oklahoma with several crime sprees. In 1889 an unknown adversary murdered Starr in Haskell County west of Whitefield.

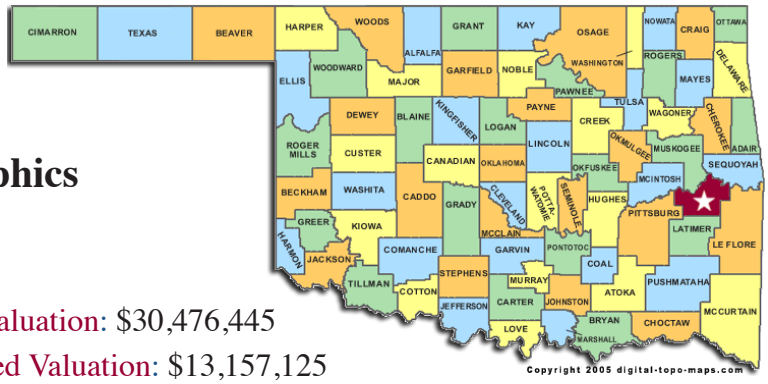
Bill Mauldin (1921-2003, multiple Pulitzer Prize Winner) immortalized Rayson J. Billey, a native of Keota, as Willie in Mauldin's "Willie and Joe Cartoons" in the book Up Front. As a sergeant in the Forty-fifth Infantry Division during World War II, Billey, a Choctaw, received a number of medals, including the Purple Heart.

An important political figure in the area, William G. Stigler, son of Stigler founder Joseph Stigler, served in the U.S. House of Representatives from 1944 to 1952.

Theodore M. Risenhoover, a 1952 Stigler High School graduate, held a seat in the U.S. House of Representatives from 1974 to 1978.

A number of Haskell County locations are listed in the National Register of Historic Places:

- Kinta High School
- Scott Store in Kinta
- Haskell County Courthouse
- Stigler School Gymnasium-Auditorium
- Tamaha Jail and Ferry Landing
- The home of Greenwood McCurtain (principal chief of the Choctaw Nation)
- Sans Bois home of Edmund McCurtain (principal chief from 1884 to 1886).



Haskell County Demographics

Population: 12,088

Area: 573 square miles

2011 Real Property Net Assessed Valuation: $30,476,445

2011 Personal Property Net Assessed Valuation: $13,157,125