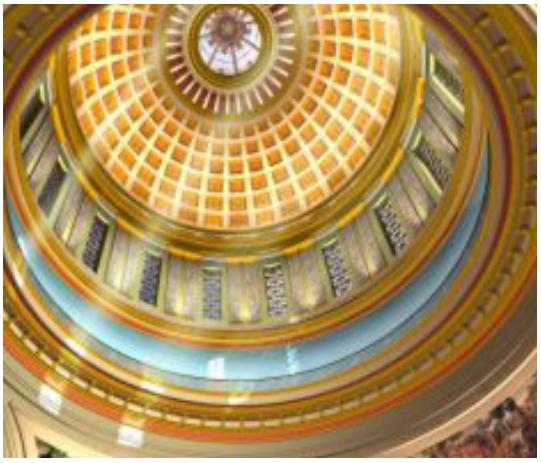

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem

FORUM

Volume XXII, Issue VI ● June 2013

Director's Notes:

This was an unusual June in more ways than the usual ad valorem twists and turns. For the first time in many years the State Board of Equalization held two meetings in June.

At the first meeting, the State Board of Equalization approved all abstracts except a few county documents that did not arrive by the June 12 deadline for the June 13, 2013 board meeting. (The statute actually sets June 15 as the official deadline so technically we received all abstracts by the statutory date, including one abstract accidentally sent to the Department of Indiana by someone at the postal department.) We've now forwarded all of those to the State Auditor for certification.

At the first meeting, the Board also placed Caddo County and Sequoyah County in full compliance status. This has been several years in the process, and as I indicated at the Board meeting, we felt that both counties have been working hard and making substantial progress. We hope they can continue with the improvements they have made, especially since the 2013 audit is underway.

At the second meeting on June 24, 2013, the State Board established the fair cash value for airlines, railroads, and public service corporations for 2013. The Public Service Section worked really hard over the last few months to value 254 companies for this year. It was especially challenging this year since this was the first time the valuation process was impacted by the passage of SQ766 which exempted intangible personal property.

As you know after Board certification and the State Auditor and Inspector mail-out, the protest period of twenty days will begin.

We've talked several times with David Tinsley, Matt Wehmuller, the Oklahoma County folks and several other counties with storm damage. They've all been working really hard to get things ready at the county assessor level to adjust property information as needed.

All of the assessors and deputies I have talked with seem to agree the hard part is just beginning for many of our fellow Oklahomans. They face major obstacles as tough as the wind and property damage with all the uncertainty surrounding their circumstances. Public attention is fickle sometimes with some new events taking the attention to other issues; folks affected by the storm still have to battle all the challenges of reassembling their lives and sorting out all the details of everyday existence that we never think about on a daily basis. It is hard enough to keep your head in the game on a regular basis, but it's even tougher without transportation, street signs, power and water, lost credit cards, property repair contract, and the loss of personal property and pictures of loved ones. So keep them in your thoughts. For many Oklahomans some of the hardest times are still ahead.

Sincerely,

Jeff Spelman, CAE
Director, Ad Valorem Division

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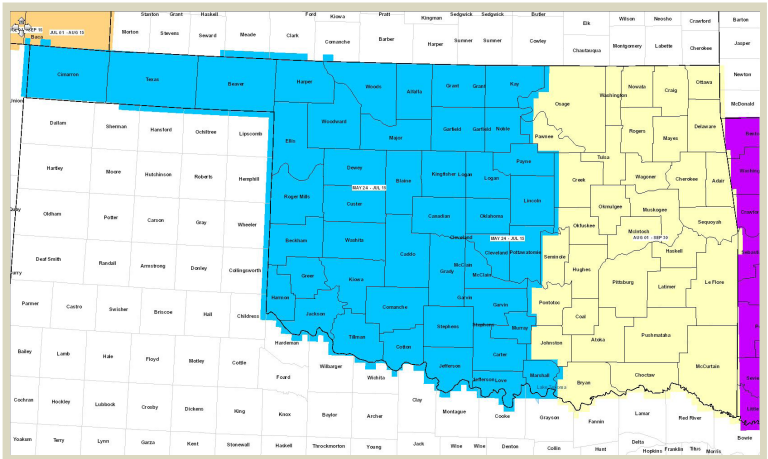
It is official. The Farm Service Agency is flying Oklahoma this year. Per the latest status maps, Surdex has been contracted to do the flight. They have flown the western 60% of the State and are in the process of creating the county-wide mosaic imagery for those counties. They are scheduled to fly the rest of the State during August and September.

Generally, it takes a couple of months after the flight before the county-wide mosaics are available for download. When available, they can be downloaded from the NRCS Datagateway website: http://datagateway.nrcs.usda.gov/. (I will still burn a complete set of county DVD's with the aerials and the updated city and school boundaries after the first of 2014.)

In the past, Surdex flies the State taking ½ meter imagery while delivering 1 meter to FSA. Any counties wanting the ½ meter, please contact me, and I will give you their contact information. Generally, the "buy-up" cost is just a few thousand dollars per county.

Let me know if you have any questions or need any mapping assistance!



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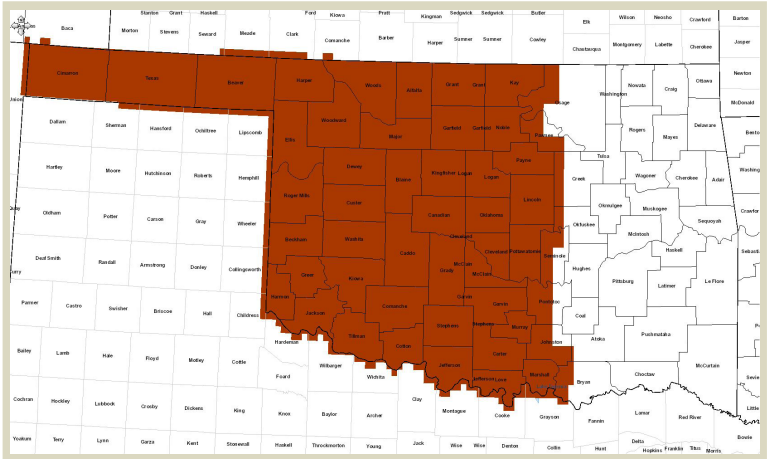

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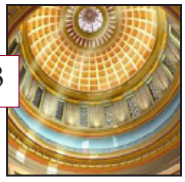

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"Let's Get Personal" Property

by Doug Brydon

What happened to Spring! We went from tornadoes to hundred degree heat. You have to love the Oklahoma weather.

All the 5-Year Exempt Manufacturing Applications are in, made it on time and are complete. We received over 450 applications. A major issue this year is utilization of the new form. Even though we sent out new applications to all existing companies in the program, we still received old forms which require a follow-up letter to request the correct page 3. This will be a hot topic at the Educational Conference for Assessing Officers in August. We plan, but can't guarantee, having the XM2 – XM5 complete by conference time.

Another month has passed, and we are that much closer to the Annual Conference in Tulsa. There will be a boat dock class offered in the personal property track. This will provide useful information, so make arrangements to attend.

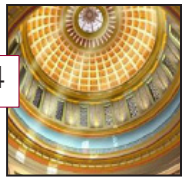
It is our privilege to have Lisa Hobart, PPS ASA, as a guest instructor at the conference. She will be discussing intangible personal property and have a class on personal property audits.

Schools received payment in full with the two June ad valorem reimbursement payments.

The 2014 Personal Property Schedule research is well underway. A personal property meeting is scheduled for September 19, 2013, for those who wish to provide information for consideration in the schedule. Mark your calendar if you plan to attend.

Have a great month and don't hesitate to call with any of your personal property questions.

"I don't know the key to success, but the key to failure is trying to please everybody." Bill Cosby



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OTC Sixty-Ninth Annual Educational Conference for Assessing Officers

"Facing the Future...Together"

August 6–9, 2013

Information packets for the educational conference have been distributed to the county assessors. 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 Marriot Southern Hills Hotel and Conference Center, 1902 E. 71st Street in Tulsa. The room rate 77.00 for single/double and $87.00 for triple/quad room. The cut-off date to make reservations is July 22, 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 you 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 Liz Haller. If you do not receive your confirmation numbers via email within 48 hours of sending your rooming list, contact Liz directly to confirm she received the information.

Rooming changes must be accomplished on an amended rooming list, not the purchase order. You may call Liz at 918-523-3559, if you have any questions.

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.

The full registration is $75.00 per person. One-day registration is $35.00 for Wednesday or Thursday; one-half day on Friday is $18.00.

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

This will be the fifteenth year for the group photograph of all assessors. Please meet at the hotel's central staircase after the Opening Session concludes on Tuesday, August 6. The photographer will take photo orders at that time.

If you have 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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Focus on Kingfisher County

The land known as Kingfisher County had been given to the Creek Nation by the federal government after their forced removal from Georgia. At the end of the American Civil War, the Creeks were forced to cede the land back to the federal government for siding with the Confederacy. It became part of the Unassigned Lands, and the area was opened to non-Indian settlement in the land run on April 22, 1889. Several towns developed soon after the land run.

The crown jewel of Kingfisher was the third courthouse, built in 1903. It dominated the Kingfisher skyline until 1959, when it was torn to the ground, because it had become structurally unsound over the years.

Kingfisher County was created by the Organic Act of May 2, 1890 and denoted as "County Five". It was later named to honor the designated county seat, Kingfisher, which had been settled overnight after the land run of April 22, 1889. Some dispute exists regarding the origin of the name was either from a settler who operated a trading station on the Chisholm Trail or two ranchers—an uncle and nephew—by the name of Fisher. The uncle had his ranch on one creek which was called, for him, Uncle John's Creek, and is so named to this day. The nephew, whose first name was King, had his ranch on the other creek named for him, and is still called King Fisher Creek. On August 5, 1890, the residents in County 5 overwhelmingly voted for the name "Kingfisher" over "Hennessey" and "Harrison".

Ranching, on land leased from the federal government, was the primary economic activity.

Transportation was important before and after the county's creation. The Chisholm Trail's meandering routes bisected the area north-south, paralleled by a stage road. Merchandise was sold at these important stops which were Baker Station, King Fisher Station, and Dover Station, as well as the Red Fork Ranch store near present Dover. Rail access came about 1889.

The Central Hotel in Kingfisher housed the first county officials until 1892, when Abraham Seay and William Grimes built a three-story brick structure which they leased to the county. When it was destroyed by fire in 1901, county officials had a four-story brick building constructed at the cost of $29,990.

The present Kingfisher courthouse was completed in 1960.

Some new residents were natives of foreign lands. Germans and Germans from Russia who had earlier emigrated to the Midwest and to Kansas came to Kingfisher County to settle in the early 1890s. By the time of 1907 statehood Kingfisher County registered 18,010 inhabitants in the census. Their primary occupations were farming, livestock raising, and retail merchandising. There were five flour mills and ten grain elevators.

Kingfisher grew rapidly to 1910. Its first big industry was the Oklahoma Mill, established in June 1893. An 1895 issue of the Kingfisher Free Press reported that 100,000 bushels of wheat had been milled there, and that Kingfisher was the world's leading market for wheat. While the town no longer has flour mills, two large grain elevator complexes store the area's wheat before shipment via the Southern Pacific

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Railroad. In 1901 the Rock Island and the Santa Fe railroads agreed to jointly build east to Guthrie. Later nicknamed the "Peavine," various portions of this survived until 1935. An attempt to build west to Okeene did not receive enough financial support.

The U.S. Land Office site for filing claims at land run openings on April 22, 1898 and April 19, 1892. It later housed the U.S. Post Office and later the Brisco Oil company.

Before the territory's establishment, intense lobbying began in an attempt to influence Pres. Benjamin Harrison's choice for governor. As Harrison had been elected on a home-rule platform, many assumed that he would pick someone from Oklahoma Territory. Among the men suggested by regional newspapers was J.V. Admire of Kingfisher. Admire even managed to get the Republican territorial committee to recommend him, but to no avail, as Harrison chose George Washington Steele of Ohio.

Politicians also fiercely contested the proposed placement of the territorial capital with Kingfisher, Guthrie, and Oklahoma City being the main candidates. Kingfisher's and Oklahoma City's representatives agreed that the Kingfisher men would vote for Oklahoma City, and if Governor Steele vetoed the selection of Oklahoma City, the Oklahoma Cityans would then vote for Kingfisher. However, Kingfisher residents petitioned Steele to veto Oklahoma City's selection. When Oklahoma City was chosen, he vetoed the bill. The Oklahoma City delegation honored their obligation and voted for Kingfisher. The governor discovered Kingfisher's double game and vetoed that bill as well.

Steele quickly tired of Oklahoma politics, returning to Ohio in fall 1891. In February 1892 President Harrison appointed Abraham Jefferson Seay as the second territorial governor. Seay naturally hoped to make Kingfisher the capital and in April 1892 just west of town built a three-story mansion, "Horizon Hill," hoping it would remain the gubernatorial mansion. Unfortunately, Seay was forced to abandon the idea of moving the capital in order to get the legislature to agree to sanction biennial elections.

Kingfisher's first schools were in tents, but soon an educational system blossomed. A normal school for educating teachers was held in 1895. The first high school was built in 1898 on the future location of Washington grade school. A new one was built in 1911, and additions to it came in 1923 and 1960. In 1894 the local Congregational Church began an academy that in 1895 became Kingfisher College. Located on a prominent hill about a mile east of town, the four-year, liberal arts college specialized in education and religious instruction and lasted until 1922. The school produced three Rhodes scholars. Harriet Parker Camden, daughter of J. H. Parker, the institution's founder, wrote "Oklahoma, A Toast," the first official state song.

The Pioneer Telephone Building was constructed in 1900 by the Anheuser Busch Brewing Association of St. Louis, Missouri. In 1922, the building was restored similar to its original appearance by Pioneer Telephone Cooperative, Inc.

Lincoln College (for African Americans) operated at Dover in the early decades of the twentieth century. In addition to public high schools at Kingfisher and Hennessey and graded schools at Cashion, Kiel, and Dover, the county supported 116 school districts, most reflecting the location of a center of dispersed rural population or a settlement with a post office and store. At the end of the twentieth century six school districts operated.

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Continued from page 6 "Focus on Kingfisher County"...

Oil prospecting in the mid-1920s brought additional prosperity and a new economic stimulus. The activity was most prevalent around Hennessey, Cashion, and Dover. Roxana, the county's only real "oil boom town," emerged in 1927 when oil was struck at the McCully Number One well. Roxana had approximately a thousand residents within a year but rapidly declined and became a ghost town. The Hennessey-Dover Field was ultimately determined to be within the Sooner Trend and in 1973 was one of the nation's top one hundred producers.

At one time, oil production in the Casino Area, Dover Field, and East Columbia Field was of significant economic importance. Today, agriculture is central to the economy of the area, with wheat and rye being the major crops.

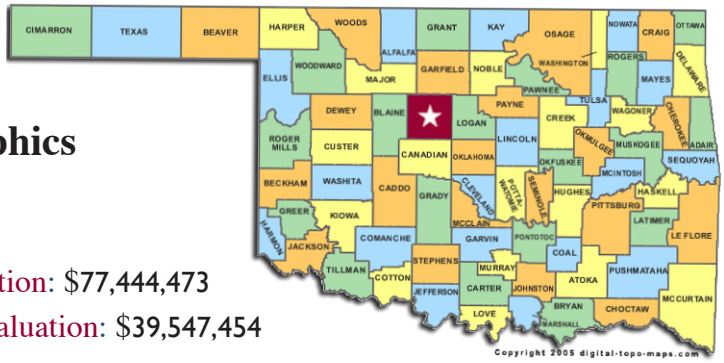
The Seay Mansion was builty in 1892 as the home and official residence of then territorial governor, Abraham J. Seay.

Among the National Register of Historic Places:

- Four historic wood-frame grain elevators and the site of Kingfisher College
- The Seay Mansion, restored showplace home of Oklahoma's second territorial governor, A. J. Seay.
- The Chisholm Trail Museum, which traces the history of the Chisholm Trail and features Indian artifacts, and a restored log cabin, school house, church and bank.

Notable residents of Kingfisher County:

- P.C. Wickmiller - started the state's first drugstore and served as a photographer on the 1883 boomer expedition
- Sam Walton - Founder of WalMart and was America's richest man
- Nicki Aycox - actress starring on TV (3rd Rock from the Sun; and CSI) and in movies (2013, "The Employer)
- Curtis Lofton - NFL player, New Orleans Saints
- Homer Paine - NFL player
- R.A. Young - Founder of TG&Y family stores
- Don Blanding - poet
- Joseph Danne - breeder of Triumph and Super Triumph Wheat
- Mollie Shepherd - Writer of an Indian news column in the Kingfisher Times & Free Press which was syndicated all over the United States



Kingfisher County Demographics

Population: 15,034

Area: 906 square miles

2012 Real Property Net Assessed Valuation: $77,444,473

2012 Personal Property Net Assessed Valuation: $39,547,454