



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:

Volume XXIII, Issue VI • June 2014

Every year since 1979, some Oklahoma bicycle enthusiasts from Tulsa, Oklahoma City, and other towns around the state host an event called Freewheeling. Many assessors and deputies are familiar with this event which consists of a mass bike ride with hundreds of bikers (not a race) at various routes around the state where participants are hosted by local towns.

Each year the route is a closely guarded secret, revealed in January. The daily ride during the event ranges from 46 to 100 miles!! That’s not to mention hills and headwinds. Why do I bring this up? It’s the bicycle world’s version of the district meeting. This year the route went from Comanche to Tishomingo to Pauls Valley to Stillwater to Tonkawa to Caldwell, Kansas. That’s a lot of miles and pedaling.

By actual mileage count, however, the County Assessors’ officers, Ad Valorem Division personnel, and Oklahoma State personnel who attended each of the four district meetings actually logged more miles than the bikers who rode in the 2014 Freewheel by traveling from Guymon to West Siloam Springs and from Adair County to Marshall County to McClain County.

It was a long trip, but we’ve completed all four district meetings for the year, and we had some really good sessions. As I mentioned last month, our thanks go to Marshall, Coal, and Johnson County for their unique three county meeting, as well as Texas County for hosting the Northwest meeting. (I really enjoyed being in my old stomping ground in the Panhandle.) The Adair County meeting was impressive with their interesting theme of the Cherokee heritage in Oklahoma. Our last district get-together was in McClain County for a good district meeting as well as the planning session for the Annual Conference.

Unless you’ve hosted a district meeting, it is difficult to realize how much effort goes into a multiple county session. I think that most county assessors would agree that it is fun to show off their home county to the rest of the state. Thanks to all the chairs who did such a good job.

The State Board of Equalization meeting scheduled for the June 16th has been rescheduled for June 26. As I prepare this letter, we’ve received all but two or three abstracts and we expect those shortly. As you are aware, abstracts are due by statute on June 1, and we should have all abstracts by later in the month.

Public Service has been working hard. We’ve had numerous returns this year in several industries that are expanding, and our staff has been busy finishing those in time for the State Board of Equalization meeting. The process has become more complicated in carrying out last year’s State Question on the exemption of intangible personal property.

Five-year exemption checks and EFT were sent out earlier this month. This is the second year in a row we’ve sent payment in May instead of June. Doug Brydon has more in this newsletter. We’ve also received word

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that the Governor and the Oklahoma Legislature approved a \$25 million appropriation for the five-year exemption program. This should enable Common Education to receive its funding from the program in full.

Kenny Chuculate and Joe Hapgood met last week with the County Assessors Association President, David Tinsley, and the officers after the McClain County meeting for a planning session for the Annual Conference with CLGT and CCAP. We had a good meeting, and the planning for the 70th annual conference is in the process of completion. I appreciated the officers' help and assistance. Input from everyone involved helps in making the annual conference a good event.

We enjoyed seeing everyone at the district meetings. With the year's anniversary of the Moore tornado, remember to keep the victims, their families, the rescue crews, and the officials working on the tornado in your prayers and thoughts. See everyone in Tulsa in less than seven weeks.

Sincerely,

Jeff Spelman, CAE  
Director, Ad Valorem Division

*P.S. Out of respect for the brave bicyclists of the Freewheel event, the quote for the day is "Keep on Pedaling."*



There is some interesting news on the aerial photo front. Oklahoma may be flown in 2015! The Farm Service Agency is flying 25 states this year. Wyoming is the only state in the continental United States that wasn't flown last year and isn't being flown this year. Since Oklahoma's western counties were some of the first counties flown in 2013, it seems that we can be as sure as possible at this point that Oklahoma will be flown in 2015 instead of 2016.

Towards that end, here is a copy of an email from Dr. Mike Sharp, State Geographic Information Coordinator of the Oklahoma Office of Geographic Information:

Good Morning GIS Community,

Oklahoma is scheduled to have NAIP photography acquired in 2015 at 1 meter resolution, leaf-on, color. If flown like in 2013, the western half of the state will be flown in early summer (June) and the east half in late summer (August). We will get these at no cost through the NRCS gateway. USDA is providing a buy-up option for Oklahoma to receive this photography at 0.5 meter resolution for a cost of \$ 301,178.25. We would have to make a formal agreement by January 31, 2015 and fully pay by March 1.

Although this is not the desired product, it is all we are going to get for statewide coverage. If there is an interest in doing the buy-up, drop me an email indicating if your organization would be willing to make a contribution and how much.

Thanks,

Mike Sharp, State Geographic Information Coordinator  
Office of Geographic Information - OGI & Technical Services Director  
Assistant Director AML Program - Oklahoma Conservation Commission  
4545 N. Lincoln Blvd., Suite 11A  
Oklahoma City, OK 73105  
Office Phone: 405-521-4813 • Cell Phone: 405-833-0648  
FAX: 405-522-4770 • Email: [mike.sharp@conservation.ok.gov](mailto:mike.sharp@conservation.ok.gov)

*Remember: The early worm is for the birds!*





## “Let’s Get Personal” Property

by Doug Brydon

All of the Five-Year Exempt Manufacturing Applications have arrived in a timely manner and are complete. Over 510 applications were received this year.

Although we cannot guarantee, by conference time we plan to have the total assessed value reports completed for the Five-Year Exempt Manufacturing applications, XM2’s - XM5’s.

The \$25.5M appropriation was moved to the Ad Valorem Reimbursement Fund and will be dispersed by June 30, 2014 to the schools.

Research for the 2014 Personal Property Schedule is well underway. The Personal Property Schedule Conference is scheduled for September 18, 2014, so mark your calendar if you plan to attend.

Another month has passed, and we are that much closer to the annual conference in Tulsa. Educational topics for the conference include the “ABC’s of Personal Property”, along with the usual suspect, a class on Five-Year Exempt Manufacturing. We encourage you to make arrangements 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*

## OTC Seventieth Annual Educational Conference for Assessing Officers

**“Excellence in Assessment”**

It’s time to make plans to attend the 70th Annual Educational Conference for County Assessing Officers to be held in Tulsa, Oklahoma. Information packets for the educational conference have been distributed to the county assessors. Attendance is required for county assessor 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 \$83.00 regardless of number of persons. The cut-off date to make reservations is July 21, so be sure to secure your rooms 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. Rooming changes must be accomplished on an amended rooming list, not the purchase order.

Fax your purchase order with your rooming list to 918-523-3523, attention Ashley Barth. If you do not receive your confirmation numbers via email within 48 hours of sending your rooming list, contact Ashley directly at 918-523-3599 to confirm she received the information.

**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.)

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This will be the sixteenth year for the group photograph of all assessors. Please meet at the hotel's central staircase after the Opening Session concludes on Tuesday, August 5. 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.

## Wildfire Risk Assessment Website Now Available for Public Use

Oklahoma Department of Agriculture, Food and Forestry  
2800 N. Lincoln Blvd. • Oklahoma City, OK 73105-4912

Press Release: For Immediate Release • June 4, 2014

Officials with Oklahoma Forestry Services have unveiled a new website that will help homeowners and communities determine wildfire risk and take measures to mitigate potential hazards. First introduced at the 2014 Governor's Conference on Wildfire Preparedness in April, the web portal is now live.

The Southern Wildfire Risk Assessment Portal, or SouthWRAP, allows users in Oklahoma and 11 other southern states to identify wildfire threats based on landscape characteristics, historical fire occurrence, weather conditions and terrain. It also routes users to resources that can help them implement practices to address the threats identified and reduce their risk.

“This is the best tool we have to determine wildfire risk,” said State Forester George Geissler. “Our hope is that everyone living in the rural and wildland urban interface areas of Oklahoma will take time to visit the website, learn about their risk and take the necessary action to protect their families and property from wildfire. There are a lot of simple, basic things that people can do to protect their homes.”

SouthWRAP provides user-friendly public access to wildfire risk assessment data that previously hasn't been readily available. Accessible at [www.forestry.ok.gov/southwrap](http://www.forestry.ok.gov/southwrap) the tools are free to use. The site offers both professional and public applications, providing both groups with the ability to generate maps and download data and reports that describe their specific areas of interest.

The Professional Viewer is designed to support the community wildfire protection planning needs of government officials, hazard-mitigation planners and wildland fire professionals. It can be useful in defining mitigation options, allocating resources and prioritizing programs that will better protect communities.

Oklahoma Forestry Services, a division of the Oklahoma Department of Agriculture, Food and Forestry, is committed to conserving, enhancing and protecting Oklahoma's forests for present and future generations.

For more information, contact Michelle Finch-Walker, (580) 236-1021; Email: [michelle.finch@ag.ok.gov](mailto:michelle.finch@ag.ok.gov)





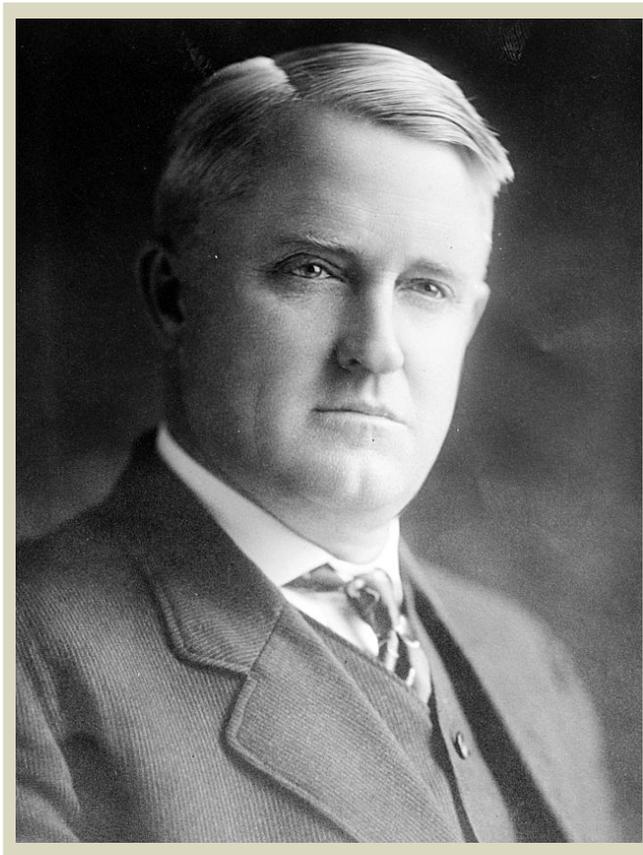
## Robert Lee Williams

Third Statehood Governor

January 11, 1915 - January 13, 1919

Robert Williams was born December 20, 1868, in Pike County, Alabama. The second of ten children, he later informally added Lee to his name, in honor of Robert E. Lee. After local schooling, Williams graduated in 1890 from Southern University, Greensboro, Alabama, and taught school for one year. He passed the bar exam and practiced law in Alabama until 1893. That year he headed west to be part of the opening of the Cherokee Outlet but found little litigation. He returned to Alabama, became a licensed Methodist minister, rode the circuit for two years in north Texas, but discovered preaching was not his calling.

Returning to Oklahoma in 1896, Williams settled in Durant to practice law. Wealth soon came from his corporate practice and ownership in a bank, a cottonseed oil plant, an insurance company, and three thousand acres of cotton land. With his finances established, Williams entered politics as a Democrat. After local school and city positions, he was elected in 1904 as the Democratic National Committeeman for Indian Territory. In 1906 he became a delegate to the Constitutional Convention, playing a prominent role in drafting the actual document. Elected in 1907 to the Oklahoma Supreme Court, Williams became its first chief justice. In 1914 he resigned his post to make a successful run for governor.



William's main mindset throughout his administration was reform. He brought an assertive, determined manner to the office that enabled him to dominate public affairs. Through legislative action and program policy changes, Oklahoma instituted a highway construction bill, a state insurance bond, the office of pardon and parole and a State fiscal agency. Williams and state legislators amended the laws regarding the impeachment of state officials, provided for the aid of agriculture, created oil and gas divisions within the Oklahoma Corporation Commission, and changed the composition of the Oklahoma Supreme Court from six Justices total to nine and made efficient procedural changes. Further, he promoted morality by encouraging grand jury investigations into gambling and liquor law violations.

Having promised "economy until it hurts," the governor cut departmental and institutional salaries and funds, abolished or consolidated state boards and even educational institutions, and halted scheduled building projects. He instituted the Oklahoma State Board of Affairs, which provided central purchasing services to state agencies, and allowed for the consolidation of numerous state boards, agencies and institutions.

Although reducing appropriations \$171,946 over two years, he still found it necessary to raise taxes to balance the budget; therefore, he secured a two-mill increase in the ad valorem tax, an inheritance tax, a two percent oil gross production tax, and an income tax.

To offset the growing strength of the Socialist Party, Williams supported legislation that limited the hours women worked, provided financial assistance for widows, orphans, and Confederate veterans, and





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brought state regulation to cotton gins and warehouses. He also secured the nation's first regulatory statutes enacted to prevent the collapse of crude oil prices by tying production to demand. Other reforms addressed workman's compensation, cooperative marketing, a Bureau of Weights and Measures, an Insurance Board, and a home ownership fund.

Never opposed to essential services, Williams approved the building of a girl's reformatory, a University Hospital, and a Union Soldiers' Home. The governor took over complete control of the Capitol Building Commission and personally supervised the edifice's completion within allowed monies. He cut only one feature--the dome, which he considered a waste of steel and money.

The Sixth Legislature's 1917 session contained an important appropriation of \$688,215 to match federal funds badly needed to build roads and bridges.

A major event in his gubernatorial term was when the United States was forced to deal with World War I in 1916. The Great War would cast its shadow over the remainder of the governor's term. Numerous domestic priorities were dropped in favor of the mobilization of Oklahoma in preparation for war. The Oklahoma military was swelled through local draft boards, the maximum food production was encouraged to feed U.S. allies, the promotion of fuel and food conservation was enacted, and Williams acted as a moderator between the pro-war and anti-war factions of the state.

Due to his direct administrative role and concentration of power, Williams counteracted the loss of executive power under Governor Lee Cruce. Leaving office having restored the power of the chief executive, he became the federal judge for Oklahoma's Eastern District. In April 1937 he joined the U.S. Court of Appeals. Retiring in 1939, he returned to Durant and remained active in church and civic affairs. A long-time member and president of the Oklahoma Historical Society, Williams helped create The Chronicles of Oklahoma and secure funds for the society's building in the Capitol Complex.

After a short illness, Oklahoma's only bachelor governor died on April 14, 1948, and was buried at Durant. In 1953 a memorial marker was raised there to the man who "led Oklahoma on the road to national prominence and stature."



#### July 8 - 11:

- Unit 1, Introduction  
Norman Hilton Garden Inn

#### August 5 - 8:

- OTC Annual Assessors Educational Conference  
Tulsa Marriott Southern Hills

#### August 12 - 15:

- Unit II Real Property Appraisal  
Norman Hilton Garden Inn

#### September 16:

- Unit III Mass Appraisal  
Norman Hilton Garden Inn

#### September 18:

- Personal Property Schedule Conference  
Ad Valorem Division - Oklahoma City

