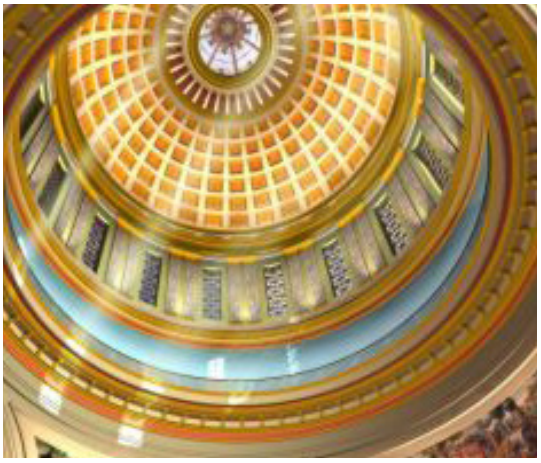


The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem

FORUM

Volume XXV, Issue VI ● June 2016

Director's Notes:

June was a busy month for us, with lots of action packed into a short amount of time. The Ad Valorem Division completed its valuations of centrally valued property, and conducted State Board of Equalization briefings with Board members in preparation for the SBOE meeting held Monday, June 20. The SBOE meeting agenda included county compliance items, certification of abstracts, and public service valuation certification.

The IAAO State Chapter sponsored Course 102, the Income Approach to Valuation, instructed by Marian Johnson, CAE, also happened the week of June 20-24. These IAAO classes have been beneficial for those of us in the world of assessment administration. I'm grateful to our Chapter President Doug Brydon and Secretary/Treasurer Pat Milton, as well as our State Chapter members, for making courses like this available.

Our final District Meeting of the year was held May 27 in Duncan, hosted by Stephens County Assessor Dana Buchanan. It brought an end to an enjoyable string of meetings across our great state. Special thanks to each of our District Chairs who did a wonderful job of hosting these meetings. They offered us a healthy dose of hospitality and made us feel welcome. This year's hosts included N.E. District Chair Kelli Minson, Craig County; N.W. District Chair Mistie Dunn, Woodward County; S.E. District Chair Stan Lyles, McCurtain County; and S.W. District Chair Dana Buchanan, Stephens County.

Registration for the 72nd Annual Educational Conference is in progress, and we look forward to seeing you in Tulsa August 2-5 at the Southern Hills Marriott. This year's Conference theme is "What is Your Mission?" Special thanks to all of our partners assisting with planning and instruction for this year: the Assessor's Association Officers, CLGT, CCAP, and OSU Agricultural Economics. We couldn't pull off these Conferences without you!

We will be presenting a variety of topics, including Legislative Update, Manufactured Homes, Personal Property Audit Techniques, Special Personal Property Depreciation Issues, Income/Expense and Appraisal Review, Valuation of Sale/Leaseback Properties, Public Service Update, CAMA & AA Training, Data Collection, Mapping, and more.

Once again, we will have streamlined check-in at the hotel. Rooms will be "pre-keyed" and, as per hotel policy, unavailable until after 4:00 p.m. (Reminder: If rooms are cleaned and available prior to standard check-in time, the hotel staff will do their best to accommodate you.) With standard check-in time in mind, you might plan on traveling in "business casual" attire, so as to be ready for the opening session. Dress for the week is "business casual" attire.

We enjoy our interactions with each of you during the course of the year, and want you to know how much we appreciate the professionalism, and dedication, that each of you display in your job. It's not easy work, but what you do is important and beneficial for the taxpayers of the state.

Continued on page 2...

Volume XXV, Issue VI ● June 2016

Continued from page 1 "Director's Letter"...

I hope everyone has a safe and enjoyable summer, and that each of you finds a little time to get away from the office to rest, recharge, and renew your minds for the work that lies ahead.

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - "Be the kind of person you'd like to meet."

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.

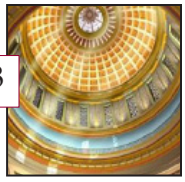
A map is defined by how accurate and functional it is, and on how it looks. When a tax payer comes in and requests a map, whether it is for personal or business use, it is your job to provide that map, in a legible and informative document. The only way to accomplish that is by being familiar with your mapping software and equipment. Sometimes, that means taking the time to "play" with your software, 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: use your tools; get familiar with them; explore what you can do. If you have any questions about your mapping program, I am a phone call away. Make a list of questions, and in August, I can sit down with you and see what it would take to get you to the next level.

Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to jbittner@tax.ok.gov.



Volume XXV, Issue VI • June 2016

"Let's Get Personal" Property

by Patty Heath

All of the 5-Year Exempt Manufacturing Applications have been turned in, on time, and complete. We are planning (but can't guarantee) to have the XM2 – XM5 applications completed by conference time.

The $47 million legislative appropriation was moved to the Ad Valorem Reimbursement Fund and will be dispersed by June 30, 2016.

Research for the Personal Property Schedule is well underway. The Personal Property Public Hearing is slated for September 22, so mark your calendar if you are planning to attend.

Another month has passed, and we are that much closer to the Annual Conference in Tulsa. We are planning a presentation on the ABC's of Personal Property along with the usual suspect: 5-Year Exempt Manufacturing. Make arrangements to attend.

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

Oklahoma's Official State Rock - Barite Rosette

The barite rosette, or "rose rock," was officially named as Oklahoma's state rock in 1968. You might have seen them in shops, online, or hunted for them as a child, but did you ever wonder, "What is a rose rock"?

Barite rosettes are actually classified by geologists as minerals, not rocks. They are crystals, consisting of nearly equal portions of barite formed around quartz sand. The red color comes from the clay minerals contained in the Garber Sandstone, a geologic formation which runs through the central part of our state. Barite rosettes may be found in several counties, but they are most abundant in Cleveland and Oklahoma Counties. The rosettes in this area have a deep red color. Barite rosettes from other places may be pink or a tan color, depending on the sand types in which they were formed. Although there are no new crystals forming today, some geologists believe the supply of barite crystals will never be exhausted.

Barite roses accumulate in upper soils through the process of erosion. As the sandstone weathers, the "roses" are left behind in the soil, making them easier to find. Barite crystals may resemble an open rose bloom (hence the name rose rock), or as flat wafers that are attached to one another at various angles, or presented as "ball" shapes made up of these wafers as they intersect with one another. Some rose rocks are found in large clusters, or in "pipe" formations, which are hollow in the middle. The average size of a "rose rock" is half of an inch to four inches in diameter. The Oklahoma Geological Survey reports that the largest rosette recorded measured 17 inches across,

Noble, Oklahoma sets aside the first weekend in May to celebrate the annual Rose Rock Music Festival.

Continued on page 4...

Volume XXV, Issue VI ● June 2016

Continued from page 3 "Oklahoma's Official State Rock"...

10 inches high, and weighed in at 125 pounds. The largest barite rose cluster recorded is 39 inches high, and weighs 1,000 pounds.

Nearly all land where barite roses can be found is privately owned. Exceptions are the Draper Lake and Lake Thunderbird areas. It is illegal to remove barite crystals from public areas, but occasionally an individual may be allowed to remove one or two crystals as a keepsake. Always check with authorities before removing any crystals. Requests to dig for rose rocks are generally refused by land owners.

If you are lucky enough to be permitted to hunt rose rocks, the best time to dig is in fall or winter, following a rain. During colder weather, there are fewer growing things to hide the crystals, and the rains wash away soil, leaving the crystals exposed. The best places to look are ditches and gullies within the Garber formation area. Rose rocks found around area lakes are generally most visible when the water levels are low.

Barite roses are only found in a handful of places around the world. Oklahoma has an abundance of them, and the city of Noble is recognized as "The Rose Rock Capital of the World." Noble celebrates the crystals by hosting a three-day Rose Rock Music Festival every May.

The Timberlake Rose Rock Gallery and Museum http://www.roserockmuseum.com/index.html is located off of highway 77 in Noble. Owned by Joe and Nancy Stine, the museum offers an assortment of barite crystals to view, along with history and lore surrounding this mineral. Rose rocks and other items are available in the gift shop. The museum is open 10:00 a.m.-5:30 p.m. Wednesday through Friday, and from 10:00 a.m.-4:00 p.m. on Saturdays.

Coming Soon!
National Register of Historic Places in Oklahoma

Oklahoma is still a very young state compared with its Eastern neighbors. Even so, there are sites listed in the National Register of Historic Places found in every county of our state. These include a sod house, armories, barns, ranch houses, grain elevators, train depots, court houses, churches, and even cemeteries. Some can only be viewed from the outside for their architectural features, but others may be open for viewing by the public.

Over the coming months, we will look at the history of some of the areas that are accessible to the public. Sites that are listed as "restricted" or those that have been "removed" from the register will not be included in this series.

A full listing of sites is available at http://www.okhistory.org/shpo/NRHANDBK.htm

If you have a photo of a site that is on the National Historical Register that you would like to share with readers, you can email it to mandy.wilkerson@tax.ok.gov