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 we conducted State Board of Equalization briefings with Board members in preparation for the SBOE meeting which was held Monday, June 19. The SBOE meeting agenda included county compliance items, certification of abstracts, and public service valuation certification.

The IAAO State Chapter sponsored Course 112, the Income Approach to Value II, instructed by Ken Voss, filled the last week of June, 26-30. These IAAO classes have been beneficial for those of us in the world of assessment administration, and I'm grateful to our Chapter President Doug Brdyon, our Vice-President Pat Milton, and our Secretary/Treasurer Denise Bailey, as well as our State Chapter members for making courses like this available.

Our final District Meeting of the Year was in Holdenville May 19, hosted by Jamie Foster, Hughes County Assessor. 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, offering us a healthy dose of hospitality and making us feel welcome: N.E. District Chair JaNell Enlow, Creek County; S.W. District Chair Matthew Smith, Tillman County; N.W. District Chair Donna Prince, Alfalfa County, and of course S.E. District Chair Jamie Foster, Hughes County.

Registration for the 73rd Annual Educational Conference is in progress, and we look forward to seeing you in Tulsa August 1-4 at the Southern Hills Marriott. This year’s Conference theme is “Building Values.” Special thanks to all our partners who assist with the planning and instruction, including the Assessor’s Association Officers, CLGT, CCAP, and OSU Agricultural Economics. We couldn’t pull off these Conferences without you!

We will present a wide variety of topics, including Legislative Update, Rules, Forms & Legal Research, Manufactured Homes, Cell Tower & Big Box Valuation in the personal property area, Indian Tribes and Property Taxation, Developing NOI and Reconstructing Operating Statements, The Importance of Communication in the Assessor’s Office, Demystifying the Audits, Public Service Update, Managing Millennials, CAMA & AA Training, Mapping, and many more.

Remember, we will once again have streamlined check-in at the hotel with room keys “pre-keyed.” The hotel check-in policy is that rooms are not available until after 4:00 p.m. (although if rooms are cleaned and ready, they will accommodate you prior to the standard check-in time). With that in mind, you might plan to travel in business casual attire for the opening session, just in case rooms are not available early. Dress for the week is business casual attire.
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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 jobs. It’s not easy work, but what you do is important and beneficial for the taxpayers of the state.

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

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - “Professional is not a label you give yourself—it’s a description you hope others will apply to you.”

“A Mapping Minute”

With Steve Oliver

Why is mapping important? That is a good question. Some of the earliest maps can be traced back to 12,000BC. During the Renaissance period cartographers were sought by ship captains and explorers, and trade routes were a guarded state secret. Now days mapping is still just as important. Without mapping how would we know where to find a parcel, what the acreage is, or who are the neighbors?

But, mapping is so much more important than that. Your mapping department has the capability to serve the county in much more than just for taxation purposes. When the fire departments go on a call, they need to know exactly where to go. Many fire departments carry plat books or use their phones to navigate.

The sheriff’s department needs information to track sex offenders or where to serve warrants. Yes, they can use a paper map (a cartographer had to make that, too), but with a GIS layer, constant updates can be provided to assist in their jobs. So, it is important that you, as a Mapper, keep your mapping as accurate and up-to-date as possible. Get to know your 911 department, whether it is in your courthouse or elsewhere, and form a working relationship opening the door for discussion of other possible mapping uses.

There are so many things you can do with your GIS system, and most of us have only scratched the surface. It’s more than just drawing shapes on the computer screen. Take the challenge and explore other mapping capabilities, and you might be surprised to see what additional support you can provide.

Until next time, happy mapping.

The column originally appeared in the June 2015 issue of the Forum.

73rd Annual Educational Conference

Registration for the 73rd Annual Educational Conference is underway. The conference will be held August 1-4 at the Southern Hills Marriott in Tulsa.

If you did not receive a registration packet, please contact Gerald Elrod at the Ad Valorem Division of the Oklahoma Tax Commission, 405-319-8200.
“Let’s Get Personal” Property
by Patty Heath

All of the 5-Year Exempt Manufacturing Applications are in, on time and complete. We plan, but can’t guarantee, to have the XM2 – XM5 applications completed by conference time in August.

A total of $69M has been moved to the Ad Valorem Reimbursement Fund. $9M is a legislative appropriation and $60M comes from the passage of Senate Bill 842. Monies should be dispersed to the schools by June 30.

Research for the Personal Property Schedule is well underway. The Personal Property Public Hearing is slated for September 21, 2017, so mark your calendar if you are planning to attend.

Another month has past, and we are that much closer to the Annual Educational Conference in Tulsa. Lisa Hobart will be back this year with a couple of sessions: Cell Towers; and Big Box appraisal. We will also have a class on 5-Year Exempt Manufacturing. Be sure to make arrangements to attend.

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

National Register Of Historic Places
Bryan County

The Bryan County Courthouse is located on the corner of 4th Avenue and Evergreen Street in Durant. It is one of many sites in Bryan County that are listed on the National Register of Historic Places. Added to the register in 1984, the courthouse was featured in an article about Bryan County in the July 2010 issue of the Forum. The three-story structure was built in 1917 and combines elements from Second Renaissance Revival and Neo-Classical Revival styles using cut stone blocks. The front façade is ornamented with two pairs of engaged Corinthian columns, between the second and third floors. Other features include pilasters and a projecting cornice with a wide entablature and modillions on all four sides of the building. The architect was Jewell Hicks, notable as one of the designers of the Oklahoma State Capitol Building.

Durant has a Downtown Historic District encompassing a large area bounded by 4th Avenue, Lost Street, Evergreen Street, and First Avenue. A total of 92 buildings are included within the district. Of this number, 53 buildings are considered to be contributing resources. The district was added to the Historic Register in 2007. A complete list of contributing structures within this district is available at: https://npgallery.nps.gov/nrhp.
One building located within the historic area was already on the historic register prior to 2007. The J.L. Wilson Building, 202 West Evergreen Street, was added to the register in 1982. The two-story building is constructed of rusticated ashlar masonry, which has been painted gray. A wooden awning spans the length of the front, with clerestory windows above it. The second floor and corner façade, and the cornice, are constructed of pressed tin. Between each front window, the tin was fashioned into pilasters. The style of the building is termed as early Midwestern commercial. A few alterations have been made to the building, mostly to the display windows. The building was erected in 1901. It housed a U.S. federal court from 1902-1904, and was also used as an opera house. It was updated by new owners in 1908, and frequented by many famous actors of the time. During the 1920s and 1930s, the upper floor was used as a drill hall by the Oklahoma National Guard. When the theater closed, the first floor was converted into an ice cream parlor, and later on, it served as a furniture store. For two decades prior to nomination to the historic register, the building was used as a dry goods store. It stands as an example of an Indian Territory/pre-statehood commercial structure.

Two Works Progress Administration (WPA) buildings in Durant were added to the historic register in 1988. They are the Robert E. Lee School, located at 9th and Louisiana Streets, and the Robert Lee Williams Public Library, on the corner of Fourth and Beech Streets. Built in 1937, the school is a single story L-shaped building constructed of buff brick laid with a running bond. Designed by Albert S. Ross, the school features a flat roof with parapets, and arched entryways with recessed doors inside of towers capped by pyramidal roofs of Spanish tile. Decorative cornices give a Spanish colonial motif to the building. The original windows have been replaced with more energy efficient windows, but it does not take away from the building's architectural integrity. Built in 1936, the library is also a single story L-shaped building constructed of native limestone blocks and buff colored bricks. The flat roof also features parapets. Above window openings are decorative friezes. Pilasters are featured between the windows and beside the front entry. These decorative elements combine to give an Art Deco feel to the building. Construction of both buildings provided much needed employment for laborers during the Great Depression.
Continued from page 4 “National Register of Historic Places”...

The two building campus of the Oklahoma Presbyterian College (formerly the Oklahoma Presbyterian College for Girls), located at 601 N. 16th Street, was added to the National Register of Historic Places in 1976. The main three-story, red brick building was erected in 1909-1910, at a cost of $100,000. The rectangular building features a false-fronted central section flanked with symmetrical wings. Dressed stone trim is featured on the stairway, doorways, windows, pilasters, cornices, and a decorative center façade. The building has clean, classic, and simple lines. The second building (not pictured) was built in 1918, and is also three stories tall. It is a reflection of the first building, without as much stone work. An addition was constructed in 1923, adding a pool and auditorium. Originally, there was a partial fourth floor on the 1910 building, but it was damaged by fire in 1941, and was not replaced during reconstruction. The college was built to house a growing educational institute built by the Presbyterian missions committee. It was operated as a four-year degree-granting college until 1916, when the program was trimmed to three years. The school changed to junior college status in 1920, and became affiliated with Southeastern State College in 1935. In 1951, “for Girls” was dropped from the name as the school became co-educational. The school was closed in 1966. Some years later, the college buildings were purchased by the Red River Valley Historical Society, for use as a seven-state headquarters and regional museum.

Fort Washita is located at the mouth of the Washita River on Route 199 northwest of Durant. The fort was established in 1842 to protect the “civilized” Chickasaws and Choctaws from the Plains tribes. The facility was constructed of logs and limestone from a nearby quarry and covered seven square miles. It was abandoned in 1865. The property was acquired by the Oklahoma Historical Society in 1962, and a plan to restore the fort was undertaken. More than ninety buildings and sites were contained within the fort, and approximately 48 of these had been identified when the site was nominated to the historic register in 1978. Some of the buildings have since been restored, but parts of the original fort ruins remain. Fort Washita is open 9:00 a.m. – 4:30 p.m. Tuesday through Saturday, and from 1:00 – 4:00 p.m. on Sunday. Admission is free, but donations are welcome. For more information, or directions to the site, go to: http://www.travelok.com/listings/view.profile/id.2838

For a complete listing of buildings and sites located in Bryan County on the National Historic Register, go to: https://npgallery.nps.gov/nrhp.