



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:

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 18. The SBOE meeting agenda included county compliance items, certification of abstracts, and public service valuation certification.

The IAAO State Chapter sponsored Course 102, Income Approach to Value, instructed by Barry Couch, CAE, took place June 18-22 in Tulsa. These IAAO classes have been beneficial for those of us in the world of assessment administration, and I’m grateful to our Chapter President Pat Milton, our Vice-President Denise Bailey, and our Secretary/Treasurer Sandy Hodges, as well as our State Chapter members, for making courses like this available.

Our final District Meeting of the Year was at Shangri-La Resort in Afton on May 25th, capably hosted by Larena Ellis Cook, Delaware County Assessor. It brought an end to an enjoyable string of meetings across our great state. Special thanks to our other District Chairs as well, who each did a wonderful job of hosting these meetings, offering us a healthy dose of hospitality and making us feel welcome: N.W. District Chair Rian Parker, Blaine County; S.W. District Chair Krystal Uecke, Washita County; and of course S.E. District Chair Trina Williams-Smith, McIntosh County .

Registration for the 74th Annual Educational Conference is in progress, and we look forward to seeing you in Tulsa July 31 – August 3 at the Southern Hills Marriott. This year’s Conference theme is “Building Knowledge in Assessment.” 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 & Visual Inspection Plan; Manufactured Homes; Valuation of Equipment with Car Washes, Salons, Laundromats, etc.; Valuation of Personal Property in Large Manufacturing Facilities and Solar Farms in the personal property area; Administrative Appeals Process; Commercial Depreciation Issues; Dealing with Residential Outliers; Getting it Right with Taxpayer Relations; Public Service Update; CAMA & AA Training; Mapping; and many more.

Remember, we will once again have streamlined check-in at the hotel with room keys “pre-keyed.” Please note the hotel check-in policy: **rooms are not available until after 4:00 p.m.** (although if rooms are cleaned and available, 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. This will make sure you’re camera ready for the group photo taken after opening session. Dress code 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 the office to rest, recharge, and renew your minds for the work that lies ahead.

Kind Regards,  
Joe Hapgood, CAE  
AdValorem Division Director

*P.S. - “The growth and development of people is the highest calling of leadership.” - Harvey Firestone*



Over the past two months, I have talked to you about aerial photographs and how they can be used with mapping programs. Another way to get a bird’s eye view of your county is by using drones. No need to take cover, we are not talking about the military type of drones, but we are talking about the small ones that look like toys.

I have had the privilege to attend conferences where fancy high-end looking drones were on display, razzle-dazzling viewers with what they can do. One of the most interesting displays was from the Oklahoma Highway Patrol. Currently, they have close to a dozen off-the-shelf production drones that they are using to record and clear traffic accidents on the highway. The software OHP uses allows them to photograph the scene, then clean up the wreckage in the fraction of the time, to get traffic flowing again. Back in the lab, the accident is deconstructed using computers, allowing officers to get a better idea of what really happened.

I know, you’re thinking “who cares?” Well, the same approach can be used for assessment. (WARNING: This does not replace visual inspections; your eyes are still the best assessment tool.) In areas where you are unable to visually access a property, you can utilize a drone to get accurate information about what is on the land. No longer will you have to wait for Google or Bing to get the latest aerials from their vendors. Note: There is a misconception that Google and Bing control the flight schedule for aerial updates; they do not. They only receive updates when a customer purchases flights, and right now, that would be the oil industry.

At this year’s Southeast District meeting, Red Fork Aerial Solutions gave us a demonstration of some drone work. I will be honest; I was a bit skeptical at first. The company reps brought out one of their drones and flew it around, and then brought out an off-the-shelf model, and flew it around. The cheaper drone wowed me the most. It was under \$7,000, and I was astonished at how fast it flew, how far it could go, and how easy it was to fly. It was smart enough to know when to come back to the original starting point. My biggest concern, if a county were to purchase a drone, is that someone shoot it down. This drone was able to fly at a higher altitude, and was small enough not to be seen well from the ground. Best of all was that it was nearly silent when in operation. The biggest drawback was the length of flight time, which is limited to about 30 minutes. So, I wouldn’t be using it for every day visual inspections, but for a large farm, it could get all of the data needed in a short amount of time.

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The Red Fork folks are a small Oklahoma company made up of law enforcement officers who do this in their off time. They say they can perform aerial inspections at a fraction of the cost of other conventional options. Witnessing their demonstration, it looks like they can deliver. Red Fork contact information is listed at the end of this column.

For those of you considering purchasing your own drone, have fun. Just remember, any drone that weighs over .55 lbs. requires a federal license. There also may be some liability issues that will require some research on your part. Until next time....

Red Fork Aerial Solutions  
 Owner: Steve Neuman  
 Co-Owner: Rob Rumble  
 (405) 368-2333  
<http://redforkaerial.com/>

## “Let’s Get Personal” Property

by **Patty Heath**

All of the 5-Year Exempt Manufacturing Applications are in, on time, and complete. We are planning (but won’t guarantee) to have the XM2 – XM5 applications completed in time for the Educational Conference. The \$93 million appropriation has been moved to the Ad Valorem Reimbursement Fund, and will be dispersed to the schools by June 30, 2018.

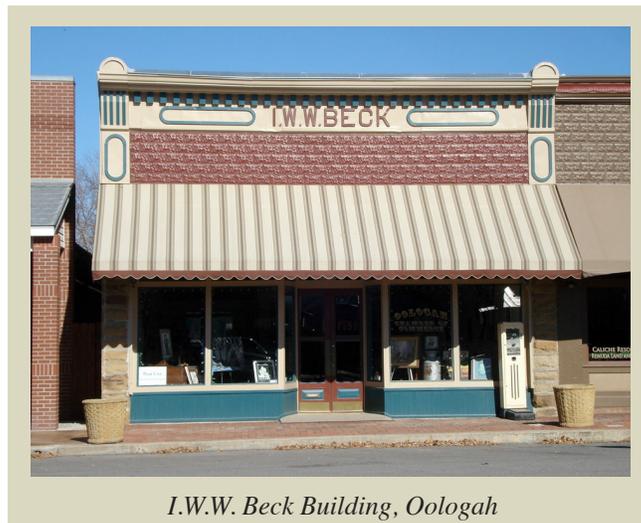
Research for the Personal Property Schedule is well underway. The Personal Property Public Hearing is scheduled for September 20, 2018, so mark your calendar if you are planning to attend.

Another month has past, and we are that much closer to the Annual Educational Conference in Tulsa. We are planning a session 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 of your personal property questions.

## National Register Of Historic Places Rogers County, Part 2

The City of Oologah is this month’s stop on the trail of sites nominated to the National Register of Historic Places. Located in Rogers County, Oologah was named after Houston Bengé, whose Cherokee name “Oo-log-gu-lah” translates as Dark Cloud. Located at 146 W. Cooweescoowee Avenue, the I.W.W. Beck Building is a good example of early twentieth century Commercial Style architecture. It was constructed using native limestone in 1907 by Isaac W.W. Beck, to be used as a dry goods store. The building features a pressed metal façade and cornice that Beck ordered by mail. What is interesting about the metal façade is that it was press-metal stamped to resemble six courses of



*I.W.W. Beck Building, Oologah*

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rough-faced stone with faux-tooled joints, and features crown molding top, and a denticulated frieze with raised letters in the center flanked by oval motifs. Some repairs have been made to the metalwork over the years, but it was done with similar materials from another building of the same period. The building has retained the original storefront and display windows with a recessed entry located in-between. Each door features two glass panels with a raised wooden panel at the bottom. The door hardware is brass, and each door has a brass kick plate. The flat roof gently slopes toward the rear of the structure. Beck sold the building in 1909, but continued to operate it as a general store until 1932. The location has also served as a furniture store, housed a day care center, and been used as an office building. It was nominated to the historic register in 1999.

The Oologah Pump was nominated to the register in 1984. The early photograph of the pump was submitted at the time of nomination. After doing a search online, it appears the pump has been included in a monument to Oklahoma’s Native Son, Will Rogers. The hand-operated water pump was installed at the intersection of Maple and Cooweescoowee Streets in 1907. The hand-force pump is constructed of iron and was manufactured by the W. L. Davey Pump Corporation of Rockford, Illinois. The pump was in use until the late 1940s. When it was installed, the pump was the only public water system for the community and surrounding area until the mid-1920s. Residents would draw their water and haul it home, or pay a local company to deliver barrels of water to their doors by horse and wagon. Even after it was replaced by another water source, the pump was still used until the late 1940s, when a broken part could not be replaced. The pump wasn’t just a source of fresh water, but served as a gathering place where residents could visit while drawing water, or watering their animals. Many farmers and coal haulers watered their teams of horses and mules at the community trough.

The Oologah Bank is also located in what was the city’s central business district, at 105 South Maple Street. It was built in 1906, and was one of the first banks built in northeastern Oklahoma, when it was still Indian Territory, and was the only bank in



*Oologah Pump before*



*Oologah Pump after*



*Oologah Bank*





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the area for 20 years. The one-story, five-sided building is constructed of red brick laid in a running bond course, and features a flat roof, and two-foot high parapet. Brick embellishments and polychromatic pilaster strips are located on each corner and framing the entrances. Segmental relieving arches are featured above each single window and entrance. The parapet is decorated with polychromatic brick work, topped by a stretcher of course bricks. An 8-foot diagonal section of wall is what gives the building its fifth side, with the main entrance centered within it. Each entrance features a two-step stoop. A second entrance is located on the southwest side of the building. The front of the building features two double transom windows side-by-side, and two transom double windows and a single sash window on the west side. Two single sash windows are located on the rear, with no windows on the east side. The bank moved to a larger location in the mid-1940s, and the building has been used for other enterprises since that time.

The last stop on this month’s visit to Rogers County is the birthplace of Will Rogers, 9501 E. 380 Road. It was nominated to the historic register in 1970, and is owned by the state and is currently operated as a “living ranch” and museum by the Oklahoma Historical Society. Will’s father, Clem Rogers, started building the two-story frame house in 1873. The house features seven rooms, with two bedrooms and a



*Will Rogers’ birthplace, Oologah vicinity*

sleeping porch located on the second story, and five rooms on the first floor. The original site of the house was going to be flooded after construction of the Oologah dam was completed, and the reservoir filled, so the State of Oklahoma bought the home from the Rogers family in 1960. The house was moved the following year to its current location, atop a hill overlooking the new lake, and less than a mile west of its original location. It was placed on the original native stone foundation, with the fireplace stones carefully dismantled, numbered, and reassembled on the new site. Interior restoration was done with the goal of making the home look as it did in Will Roger’s childhood. The house is open from 10:00 a.m. to 5:00 p.m. daily, and admission is free. It is closed on various holidays, so visit the website: [winfo@willrogers.com](mailto:winfo@willrogers.com) for more information, or call 918-341-0719.

Next month, the Forum will conclude a visit to Rogers County.

For more information about sites in Oklahoma listed on the National Register of Historic Places, visit: <https://npgallery.nps.gov/nrhp>

## 74th Annual Educational Conference

The 74th Annual Educational Conference for Assessing Officers will be held July 31-August 3 at the Southern Hills Marriott in Tulsa. Registrations are due at AdValorem by July 16th. The cutoff date for hotel reservations is July 18th. If you have any questions, please call 405-319-8200.

