



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 conducted State Board of Equalization briefings with Board members in preparation for the SBOE meeting held Monday, June 17. The SBOE meeting agenda included certification of abstracts, public service valuation certification, and certification of penalties for late/no file public service returns.

The IAAO State Chapter sponsored Course 201, Appraisal of Land, instructed by Marion Johnson, CAE took place June 24-28 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 Denise Bailey, our Vice-President Sandy Hodges, and our Secretary/Treasurer Brian Fife, as well as our State Chapter members for making courses like this available.

Our final District Meeting of the year was held May 24th in Clinton. It was capably hosted by Brad Rennels, Custer 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, including N.E. District Chair Dave Neely, Nowata County; S.E. District Chair Scott Kirby, Murray County; and S.W. District Chair Johnathan Beck, Beckham County.

Registration for the 75th Annual “Diamond Edition” Educational Conference is in progress, and we look forward to seeing you in Tulsa July 30 – August 2 at the Southern Hills Marriott. This year’s Conference theme is “Moving Through Changing Times in Assessment.” Special thanks to all our partners who assist with the planning and instruction, including the Assessor’s Association Officers and CLGT (Both ATAP & CCAP). We couldn’t pull off these Conferences without you!

We will present a wide variety of topics, including Legislative Update, Rules & Forms, Manufactured Homes, Personal Property Audits, Oil and Gas Equipment Identification Basics, Exemptions, Deeds, New State CAMA Software Introduction and Overview, Commercial Land Valuation, “So Now I’m an Assessor—What Do I Do Next?,” Other CAMA & AA Training, Mapping, “Habit Creation and Triggers,” 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 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. 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 jobs. It’s not easy work, but what you do is important and beneficial for the taxpayers of the state.

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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. - “Rest and Be Thankful.” -William Wordsworth*

## “Let’s Get Personal” Property

by **Patty Heath**

All the 5-Year Exempt Manufacturing Applications are in and made it on time and complete. We plan on, but won’t guarantee, having the xm2 – xm5’s complete by conference time. The \$99.7 million appropriation was moved to the Ad Valorem Reimbursement Fund and will be dispersed by June 30, 2019 to the schools.

The Personal Property Schedule research is well underway. The Personal Property Public Hearing is scheduled for September 19, 2019 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. We are planning “Personal Property Goes to Pot” along with the usual suspect – “5-Year Exempt Manufacturing and Personal Property 101.” Make arrangements to attend. Have a great month and don’t hesitate to call with any of your personal property questions.



Last month I started a two-part Mapping Minute column talking about the ESRI Security Update, School and City layers, and how to install them. This month, I am going to discuss checking your Parcel Layer; Taxing Jurisdiction coding; joining a database to your Parcel Layer (this will be done when validating your school boundaries), and how to export the information to a vendor.

First though, some updates from last month’s article. NRCS will be flying again this year, so watch this column for instructions on how to retrieve the data. Second, beginning June 30, 2019, I will no longer be able to answer any computer-related technical questions for state system counties. I will be able to answer questions about deeds. For counties already using Landmark, I will be able to assist you until June 30, 2021. For all other counties not using the state system, I am at your full disposal.

Now back to business:

This month, I am going to primarily be talking to the State System Counties, but this same process will work with Landmark, or any other CAMA system.

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Step one, make sure you have updated Data, the best choice is to use AAEXPORT out of AA, it spits out a DBF file (I have had my best success with DBF files, CSV files work also, and old formatted Excel files work too, but with mixed results; DBF files ALWAYS work).

Note: Landmark’s version of this file is also a DBF; if you do not have it, call Todd Holliday. We have worked together to create one.

Once you have updated your information, you have to join the DATABASE to your Parcel Layer. It is best to do this in a NEW PROJECT, so do a “SAVE AS” and save your project to a place you can find it.

Right Click on PARCEL – “Joins and Relates” – “Join”

In this order choose:

No. 2 -- select your Database first

No. 1 -- on your Parcel Layer, choose a column to link, this will be the Parcel Number

No. 3 -- On your AAEXPORT Database, you need to choose a column to link, this will be the FULLPID

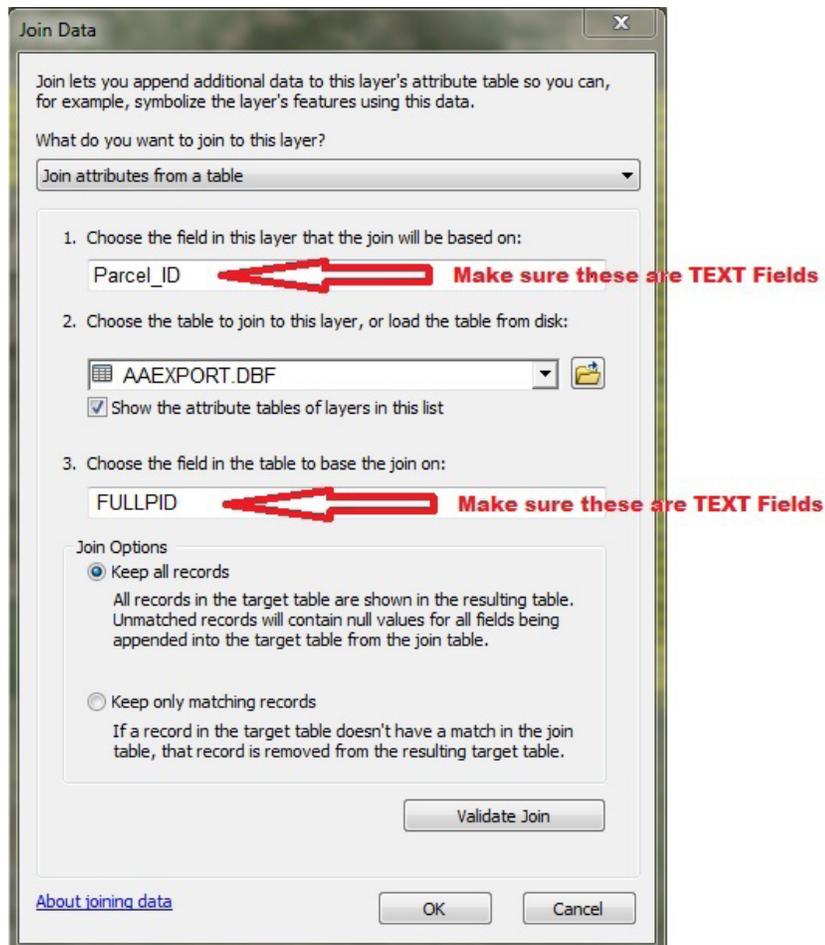


Figure 1





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Next you go to SYMBOLOGY:

Right Click on PARCEL – “Properties” – “Symbology” Tab

On the Symbology Tab, change the Following:

Step 1 -- Choose your Category “Unique Values”

Step 2 -- Choose the Column with your School Values

Step 3 -- “Add ALL Values”

Step 4 -- “APPLY”

Step 5 -- Click “OK” to get out of SYMBOLOGY.

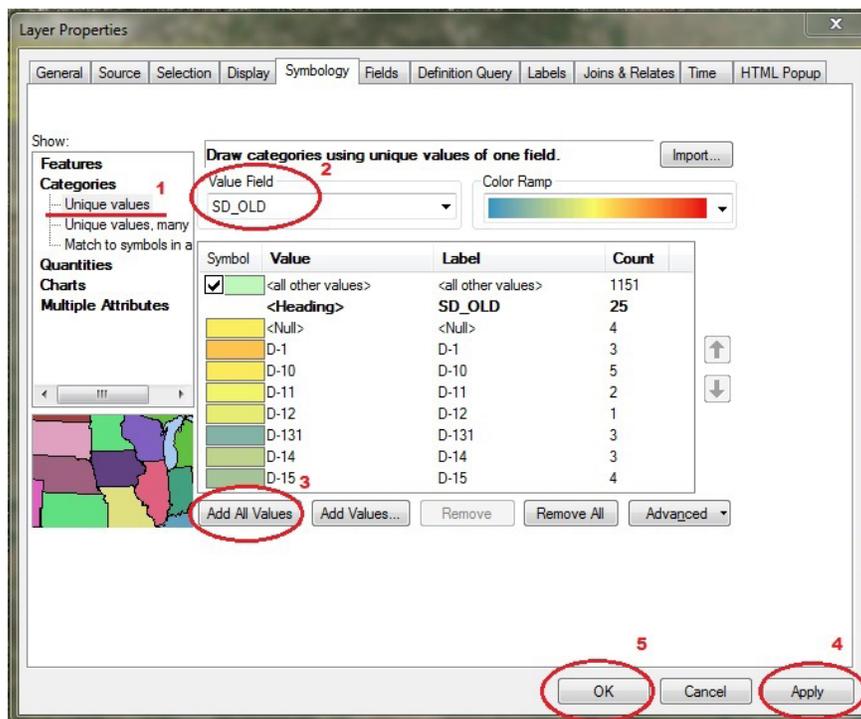


Figure 2

You should get a result similar to Figure 3:

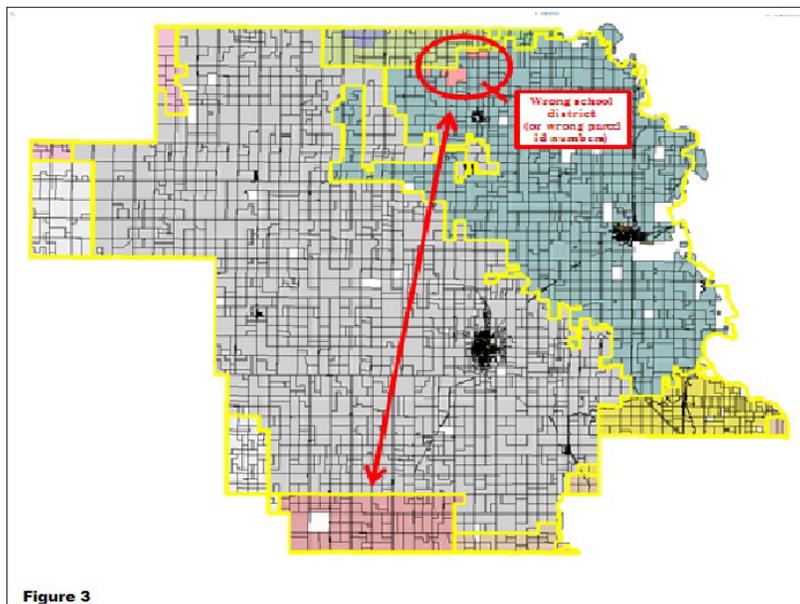


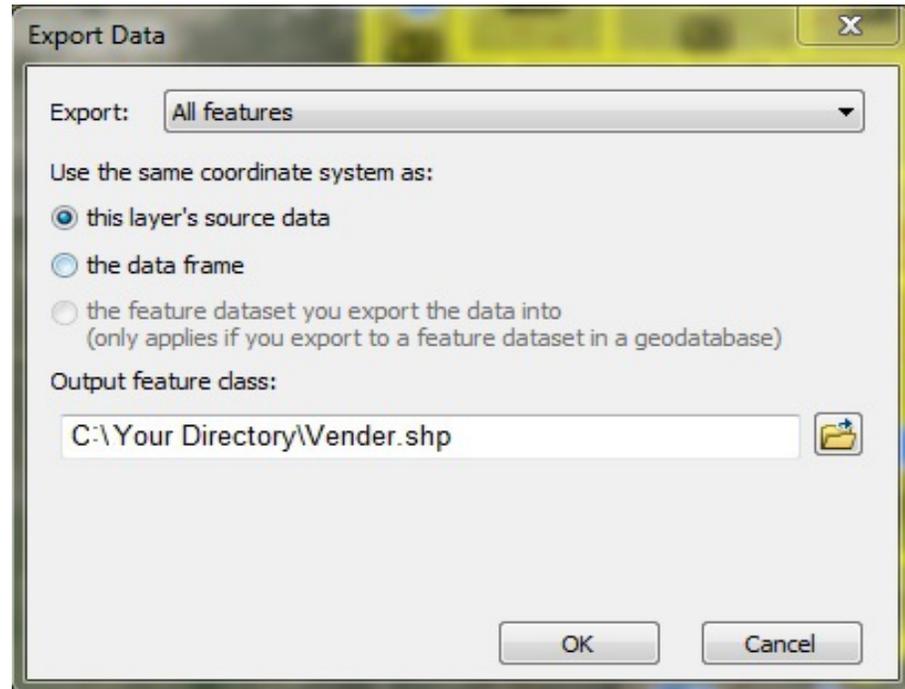
Figure 3





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Last: Exporting your Data for Venders. You have already done the hard work; you have an updated Database joined to your Parcel Layer. In this step, “Right Click” on your Parcel Layer – “DATA” – “EXPORT DATA” -- you want to EXPORT ALL FEATURES – THIS LAYER’S SOURCE DATA – OUTPUT FEATURE CLASS (make sure you remember where you save it).



**Figure 4**

When “Done,” the program will ask if you want to add the Data Set to your Map—generally, you will select “no.”

Well, that’s about it. I spent the month of June in as many counties as I could get to, tying up loose ends. If you need additional help, you will need to contact:

OSU Center for Local Government at: 405-744-6049

ESRI Tech Support: 888-377-4575 (but only if you have a current subscription—you will need to know your Customer Number, which should be listed in your email)

YouTube is also a good source for training materials, or you can use a browser to conduct a general search of a topic.

Good Luck and Smooth Sailing!

## Ad Valorem Forum Mailing List:

If you would enjoy receiving this monthly publication, please send your email address to [mandy.wilkerson@tax.ok.gov](mailto:mandy.wilkerson@tax.ok.gov).

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to [mandy.wilkerson@tax.ok.gov](mailto:mandy.wilkerson@tax.ok.gov).





## National Register Of Historic Places Nowata County

The Nowata County Courthouse was built in 1910 in the city of Nowata, which is the county seat. It was added to the National Register of Historic Places in 1984. The three-story stone and red brick building has touches of classical Mediterranean design, such as the hipped red-tiled roof. The main entrance is reached by a flight of concrete stairs that features stepped, rough-cut stone piers. The ground floor has a rusticated stone façade. Columns frame the entrance, and provide support to the third-floor balcony. A parapet tops the building, and the entry portico has a pediment featuring a carved stone tympanum, in a wreath and eagle design. The roof is capped with an octagonal cupola. It is one of only two courthouses in the state that has a hipped, tiled roof.



*Nowata County Courthouse, Nowata*

Another site in Nowata on the register is the United States Post Office, located at 109 N. Pine Street. The building was constructed in 1938 in Art Deco featuring buff brick. The front façade is symmetrical, with three recessed gray concrete panels. Imprinted designs on these panels are a train, plane, and boat, which are all symbols of transportation. The real gem of this building is on the inside. A mural called "The Rainbow Trail" painted by Native American artist Woodrow Wilson "Woody" Crumbo is painted on the south wall above the postmaster's door. The mural is painted in tempera on canvas, and depicts three Indians on horseback who have stopped to gaze in awe at a rainbow. The mural was the result of a federally-sponsored New Deal art program, Treasury Department's Section of Painting and Sculpture, often referred to as "The Section." The program began in 1934 and lasted until 1943. Crumbo won a competition sponsored to find an artist to paint a mural for the Nowata post office. One of the program's goals was to bring art into the lives of citizens.



*United States Post Office, Nowata*



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Crumbo (1912-1989) was a Potawatomi Indian born near Lexington. He was orphaned at a young age, and received encouragement to pursue a traditional style of art while at the Kiowa Indian Agency in Anadarko. At the age of 20, several of his paintings were purchased by the San Francisco Museum of Art. He studied with



*The Rainbow Trail by Woody Crumbo*

Oscar Jacobsen at the University of Oklahoma between 1936 and 1938, where he worked as an instructor. He was awarded the commission to paint “The Rainbow Trail” in 1943.

[The Nowata post office was nominated to the register in 2009.](#) A detailed biography of Woody Crumbo is included in the register nomination form, and can be found at: <https://npgallery.nps.gov/nrhp>

Outside of Nowata, on the northwest corner at the intersection of county roads 409 and 24.5, is the location of the Diamond Point Dependent School District No. 44 School. The one-room school house was built in 1919 of red brick on a foundation of native stone. It features a cross gable roof, and a two-story, hipped roof bell tower on the west side. The load bearing walls are constructed of three layers of brick, which provides insulation from heat and cold. The modular bricks were brought in from Coffeyville, Kansas. The east and west ends of the building feature brick gables, while the gable on the entry porch is weatherboard. The



*Diamond Point Dependent District #44 School, Nowata vicinity*

entrance is sheltered by a gabled-roof porch supported by two brick columns. Windows have wooden sashes and limestone sills. A distinguishing semi-circular window is set in the wall above the triple, or ribbon, window. Some alterations have been made over the years, including electricity, indoor bathrooms, and propane stoves to replace the pot-bellied coal stove, and so on. A second entrance was added on the east side of the building in 1957, to comply with fire codes. The alterations do not detract from the integrity of the building. The school served the needs of the community of Diamond Point from 1919 to 1968. The building was also used for social and political functions. Members of the community were predominately Mennonite wheat farmers. Land for the school was sold to the Diamond Point Dependent District No. 44 for the sum of one dollar, by W.E. and Mary E. Roberts. The building was bought for \$100 by the Diamond Point Preservation Association from Nowata Public Schools in 1995 with the stipulation that the building be operated as a community center. The school was added to the historic register in 1996.

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Near the border with Kansas is the town of Coffeyville, and just south of town, on the unpaved County Road NS-413, is one of the state’s 14 stone arch bridges. The Walker Bridge, or Opossum Creek Bridge, was constructed in 1913 by local contractor Enoch W. McCormick. The span is 44 feet long, with an arch opening of 35 feet. The deck is 15 feet wide, and is covered with gravel. There are no curbs or parapets along the outside edges of the structure. The entire bridge, except for fill material, is constructed



*Opossum Creek Bridge, Coffeyville*

of native tooled finished limestone, cut in rectangular blocks and laid in regular courses. The arched ring is constructed of voussoirs, with a keystone in the center. The ring supports spandrel walls that reach to the bridge deck. The area between the spandrel walls and deck are filled, to distribute loads evenly. There is no fill material on the crown of the arch, so the bridge deck is directly on the topmost ring.

Nowata County Commissioners advertised for bids to construct the bridge in January and February of 1913. It was built to plans of the county engineer and surveyor, Charles T. Babb. The winning bid from McCormick was for \$1,085. In 2007, a survey of bridges in the state was conducted, and only 15 bridges were made of stone. One bridge has since been demolished. Of the remaining 14, the Opossum Creek Bridge has one of the longest spans. It was nominated to the register in 2009.

## 75th Annual Educational Conference *Diamond Edition*



The 75th Annual Educational Conference for Assessing Officers will be held July 30-August 2 at the Southern Hills Marriott in Tulsa. Registration deadline is July 12th. If you have any questions, please call 405-319-8200.

