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:

**New technology.**

I saw some big time technology recently at the GIS Day at the Capitol by some of the vendors there. I was proud that Oklahoma County continues to be one of the most visited booths at the GIS Day. Mike Morrison had several people lined up to see the latest improvements to the county’s world class web site.

The week before Troy Frazier, Wade Patterson and I along with Gary Snyder and Doug Warr of CLGT, and Scott Warren and Michael Challis of CCAP saw some really top flight new technologies at the GIS/CAMA conference co-sponsored by IAAO.

Technology has exploded since many of us first got in the business. I saw a demonstration by the county assessors’ office in Boulder, Colorado about how they use a variety of technologies such as computer programs, aerial photographs and maps. These tools are used to plan their appraisers’ visual inspections and help locate new construction. The field appraiser arrives at the site with maps, property record cards, draft measurements on possible new improvements, and even some information on those improvements that might be covered by trees. All of the information is on a tablet without any paper like several of our counties already do with tablet technology. It is amazing how fast the technology is changing, and the best part is no trees had to die.

New technology improvements are great for the profession and the performance of the county assessors’ office. As the woman in charge of the operation said more than once, the technology gets us where we want to be, but unless we’ve done the unglamorous work of double checking the base data, the technology can’t get the major results that we want. You’ve got to start with the basics, which is good advice for anyone in the ad valorem system.

We’ve worked this week with our field analysts on the first milestones on the 2013 Audit. The process seems to have come together, and we are making good progress on the audit. We appreciate the assistance from the county assessors and deputies as our staff starts its work on this year’s audit.

I’d also mention that we’ve gotten good cooperation from all of the software vendors in providing the information we’ll need for the audit, and we appreciate the assistance from CCAP.

Public service activity has picked up with calls and questions about renditions. Discussions on intangibles have continued for the last several weeks as we get closer to the deadline for submissions.

We’ll have a Capitalization Rate Conference later this month on March 28th and 29th. We’re looking forward to hearing from interested parties. Public Service will post the draft study April 8th with a 10-day comment period. We’ll post comments received on the web site. Our final study will be posted April 30th.
Continued from page 1 “Director’s Letter”...

Everyone at the Ad Valorem Division appreciates the hard work of all county assessors and deputies to assist us in preparing the audit. We hope that everyone’s work helps improve the Oklahoma ad valorem system and make it better than it was given to us for taxpayers everywhere.

Jeff Spelman, CAE
Director, Ad Valorem Division

P.S.: “Victory often goes to the army that makes the least mistakes, not the most brilliant plans.” Anwar Caddo, World famous Ad Valorem Philosopher Quote borrowed from Charles de Gaulle.

“A Mapping Minute”
With Troy Frazier

Another update on the aerial photo drama…

Per the latest news from the Oklahoma office of the Farm Service Agency, the 2013 NAIP imagery will not be flown. This has been caused by the implementation of the current federal sequestration plan. Individual states that have themselves partnered and/or that have multiple federal agencies partnered (that still have the budgetary resources in place) may be flown. But, in general, most of the 19 states scheduled for this year will not be flown. At this point, everyone is guessing that we will be flown in 2014.

Over the past 18+ years, Oklahoma has enjoyed receiving seven state-wide, public domain, flights of digital, orthographic, aerial photography. In 1995, USGS flew black and white, leaf-off, 1-meter imagery. The USGS program was a cost-share system that involved around $3.5 million from the State of Oklahoma. The 1995 flight is the only state-wide, leaf-off set of digital, aerial photography. It is also the only set of digital aerials that the State of Oklahoma has directly helped purchase.

In 2003, the Oklahoma office of the NRCS flew color, leaf-on, 1-meter imagery.

This was a “buy up” of the original Farm Service Agency 2-meter, imagery contract. The “buy up” involved local NRCS money as well as contributions from several county assessor offices. FSA flew their standard, color, leaf-on, 2-meter imagery flights in 2004, 2005, and in 2006. Then, FSA switched from 2-meter, yearly flights to 1-meter, once every three year flights. Our first flight under this scheme was the 2008 flight. We were flown again in 2010 by FSA instead of 2011 because the Farm Service Agency had some extra money the year before and flew extra states.

As we learn more, we will keep you informed.

I will continue to visit counties as they request assistance. If you need mapping assistance, let me know. I will try to visit you as soon as I can.

Remember: You can complain about the weather, but it won’t do any good!”

Public Service Capitalization Rate Conference
March 28 & 29: Ad Valorem Division, Oklahoma City

Annual Educational Conference
August 6-9: Tulsa Marriott Southern Hills Hotel & Conference Center
The funding for grants is made available by the Executive Board of the International Association of Assessing Officers in order to provide greater opportunities for members to renew their annual IAAO Membership dues.

The funding may be awarded to any IAAO member who demonstrates a financial need, and intends to use the funds to renew their IAAO Annual membership dues. This fund is designed to cover the needs of members which are not met by other programs.

Do You Need Financial Assistance in Continuing your Membership with IAAO?

1. The applications for hardship grants are evaluated upon receipt. It is the goal of the Hardship Grant Committee to evaluate and inform recipients within a timely manner.
2. It is important to file your application as early as possible, so that you may be considered for the funding. There are limited funds available for the grant program.
3. Grant Award amounts are as follows:
   - IAAO Regular member - $100 – member must pay remaining $75.
   - IAAO Associate member - $100 – member must pay remaining $80.
4. One application per applicant, per year, may be submitted. No more than three (3) applications/grants per Jurisdiction, per year. Eligibility is limited to one scholarship award per year.
5. Applicant must not have any previous outstanding IAAO Invoices.
6. Applications are to be submitted to the IAAO Director of Administration at blazevic@iaao.org. Questions regarding the Hardship Grant Fund can be directed to Angela Blazevic, Director of Administration, 816/701-8123.

General Guidelines

Please complete the following information. Please note that your name and other personal identification will not be provided to the committee responsible for determining the merits of your application. Completed application may be submitted via fax, 816/701-8149, or e-mail, blazevic@iaao.org.

Name
Phone
IAAO Member Number
Current Job Position with employer
E-mail address
Mailing Address
City, State/Province, Zip/Postal Code

On a separate document please provide the answers to the questions below. Your answers will provide the basis for this committee to weigh the merits of your request for assistance. In order to fairly and completely evaluate your application, all questions must be thoroughly completed.

1. Please include a brief narrative description justifying why you need the financial assistance that you are requesting. Please provide a letter specifying the reason why funding is not available. Include supporting documentation of this financial need. Examples of acceptable supporting documentation could be letters from your Jurisdiction/Commissioners/CFO/etc. THE MORE DOCUMENTATION YOU PROVIDE, THE BETTER THE COMMITTEE CAN ASSESS YOUR NEED.
2. Have you ever received financial assistance from any IAAO scholarship fund? If so, when and from which scholarship fund?
3. How much of the membership dues expense are you personally incurring? How much of the expense is your Jurisdiction incurring?
4. Please provide a description of your previous IAAO activities at the local, state, provincial or international level. This would include a listing of all courses, seminars and conferences that you have attended and any local IAAO Chapter activity.

Contact the Director of Administration for more information or download the application here.
2013 Assessors’ District Meetings

**May 3: N.W. District Meeting** (Teresa Morris, Roger Mills County)
*Location:* First United Methodist Church, Cheyenne
*Registration fee:* $35.00
*Registration time:* 8:00 a.m.
*Meeting time:* 9:30 a.m.

**May 10: S. W. District Meeting** (Buddy Jones, Kiowa County)
*Location:* Western Technology Center, 1000 S. Bailey St., Hobart
*Registration fee:* $35.00
*Guest:* $20.00
*Registration time:* 8:30 a.m.
*Meeting time:* 9:30 a.m.

**May 17: S. E. District Meeting** (Kim Cain, Carter County)
*Location:* Dornick Hills Country Club, 519 Country Club Road, Ardmore
*Registration fee:* $35.00
*Registration time:* 8:00 a.m.
*Meeting time:* 9:30 a.m.

**May 24: N.E. District Meeting** (Todd Mathes, Washington County)
*Location:* Prairie Song (Old West Town), 402621 W. 1600 Road, Dewey
*Registration fee:* $40.00
*Registration time:* 8:30 a.m.
*Meeting time:* 9:30 a.m.

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**Focus on Creek County**

When the county was established at 1907 statehood, it was named for the Creek tribe. Formerly a part of the Creek Nation, Indian Territory, the county lies within the Sandstone Hills physiographic region. With 969.77 square miles of land and water, the county is drained by the Cimarron River, tributaries of the Arkansas River, and the Deep Fork and the Little Deep Fork of the North Canadian River.

Explorers traversed the area after it became part of the Louisiana Purchase in 1803. In the early 1800s Thomas James, Thomas Nuttall, and Washington Irving passed through and wrote their impressions of the region. In 1825 the Osage ceded to the United States the area where the Creek and other tribes would be settled after their removal from southeastern United States. The Creek began their migration to Indian Territory, locating between the Arkansas and Canadian rivers. Before the Civil War (1861-65), the Creek raised cattle, cotton, and subsistence crops with African American slave labor.

![Creek County Courthouse, located in Sapulpa, Oklahoma. The original courthouse was completed in 1914 and is listed in the National Register of Historic Places. It was remodeled in 1999 with a new copper covered roof, and the replacement of some of the one-over-one windows, as well as extensive renovation to the interior.](image-url)
During the Civil War a trading post known as Sell’s Store provided a temporary headquarters for Confederate Col. Douglas H. Cooper. Because the military and civilians had decimated the crops and livestock, the Creek worked to rebuild their homes and livelihood following the war. For economic reasons, they leased grazing land to Texas cattlemen.

In 1886 the Atlantic and Pacific Railroad extended its line into this area. This place became known as Sapulpa Station in honor of “Chief” James Sapulpa, full-blood Lower Creek from Alabama, who came to Indian Territory and around 1850 established a trading post. Chief Sapulpa had befriended railway workers. A post office was established on July 1, 1889, and the town was incorporated and named Sapulpa on March 31, 1898.

At 1907 statehood Creek County had 18,365 residents, and Sapulpa was designated as the county seat. On August 12, 1908, an election was held to permanently locate the government offices. A bitter struggle ensued between Bristow and Sapulpa until August 1, 1913, when the Oklahoma Supreme Court ruled in favor of Sapulpa.

The first three decades (1890-1920) of Sapulpa’s rapid growth can be attributed to railroad activities and to the exploitation of natural resources, such as walnut trees, clay, petroleum, natural gas, and sand for glass manufacturing. The town’s first industry was the harvesting of walnut trees. In 1898 the second industry was born with the establishment of the Sapulpa Pressed Brick Company, and a few years later Sapulpa Brick Company began operating. By 1900 the railroad designated Sapulpa as a division point or overhaul base for its rolling stock, giving the town its first major industry.

On November 22, 1905, a discovery well four miles southeast of town opened up the prolific Glenn Pool Field. During the oil boom the population almost doubled, from 4,259 in 1907 to 8,283 in 1910. By the 1920s citizens were also employed at Oklahoma’s largest cotton compress and at four glass plants.

Creek County’s economy has been primarily based on agriculture, livestock raising, and the oil and gas industry. The principal crops include cotton, wheat, corn, and oats.
With the development of the Glenn Pool Field after 1905, the boom towns of Mounds and Kiefer sprang into existence. Other oil-boom towns such as Oilton, Drumright, and Shamrock developed after the 1912 opening of the Cushing-Drumright Field.

Manufacturing has also added to the county’s economy. Local natural resources such as clay led to the establishment of brick and tile plants, as well as Frankoma Pottery. The availability of glass sand and affordable gas for fuel near Sapulpa brought about the formation of 4 glass factories. Through the years mattress factories have operated in Oilton and Bristow. Other manufacturing firms located in Bristow included a manufacturer of fiberglass boats and other items, and a women’s garment manufacturer, and a carpet.

One of the earliest educational facilities in present Creek County was Euchee Boarding School, built in 1894 near Sapulpa, for American Indian children. In 1909 Mounds was selected by county voters as the location for the Creek County High School, which continued in operation until 1913. As a result of the Junior College Movement, Sapulpa, Bristow, and Drumright supported two-year institutions from the 1920s to the 1940s. The Central Technology Center in Drumright opened in 1970.

American Indians and early explorers used the waterways and trails. In 1835 Capt. J. L. Dawson developed a road known as Dawson Road that followed an Osage hunting trail. In 1886 the Atlantic and Pacific Railroad built a line from Red Fork to Sapulpa, and many towns sprang up along that line. Later railroads also linked the oil-boom towns to outside markets. The Tulsa-Sapulpa Union Railway, an interurban, continued in operation until 1960.

“Get your kicks on Route 66” is once again the theme song as Sapulpa plays host to visitors experiencing the nostalgia and myth of historic Route 66, affectionately known as the Mother Road. Sapulpa’s historic downtown district is in the heart of historic Route 66 and was placed on the National Registry of Historic Places in 2003. Oklahoma has more miles of Route 66 running through it than any of the eight states that it crosses.

Oklahoma’s first radio station was located in Bristow, KRFU “The Voice of Oklahoma”. It was renamed KVOO and moved to Tulsa in 1927.
Continued from page 6 “Focus on Creek County”...

One of the oddest laws was put in place in April 1930 which required the serving of one peanut in its shell with each glass of water at all public cafes and eating houses within the City of Bristow. Convicted violators were to be punished by a fine of not less than Fifty Cents nor more than Five Dollars.

Gene Autry, famous cowboy crooner, lived in Bristow for a time and worked as a telegrapher at the Frisco Depot which now houses the Bristow Chamber of Commerce. He was later transferred to Sapulpa. While working at the Frisco station in Chelsea, Autry was accidentally discovered by Will Rogers as Rogers passed through and noticed Autry’s guitar and asked Autry to play a tune to pass the time while awaiting the next train. Rogers was so impressed he mentioned Autry on his national radio show and from there Autry had his ticket to fame.

Norma Smallwood, Miss America of 1925, lived in the spanish-style Smallwood House on 4th Street in Bristow. She was the second wife of Thomas Gilcrease of Gilcrease Museum fame in Tulsa.

Tom Paxton, American folk and singer/songwriter, moved at age 11 with his family to Bristow, which Paxton considers to be his hometown. He studied drama at the University of Oklahoma, and it was there he first found other folk music enthusiasts. Among those who have recorded his songs are Pete Seeger, Judy Collins, Joan Baez, Johnny Cash, Harry Belafonte, Peter, Paul & Mary, Marianne Faithfull, The Kingston Trio, John Denver, Dolly Parton, Willie Nelson, Flatt & Scruggs, and many others. He has performed thousands of concerts around the world. Paxton received a Grammy Lifetime Achievement Award in 2009.

Keystone and Heyburn lakes provide recreational opportunities. Festivals such as the Striped Bass Festival at Lake Keystone and Oil Patch Days in Drumright draw crowds of visitors and locals.

A number of locales have been listed in the National Register of Historic Places, some of which are the following:

- The Bristow Presbyterian Church
- Beard Motor Company, Bristow
- Drumright Gasoline Plant No. 2, Drumright
- Santa Fe Depot, Drumright
- Creek County Courthouse, Sapulpa
- Downtown Historic District, Sapulpa
- Berryhill Building, Sapulpa
- John Frank House, Sapulpa
- McClung House, Sapulpa
- Route 66 Bridge Number 18 at Rock Creek

Creek County Demographics

Population: 69,967
Area: 930 square miles
2012 Real Property Net Assessed Valuation: $1,563,265,173
2012 Personal Property Net Assessed Valuation: $121,845,894