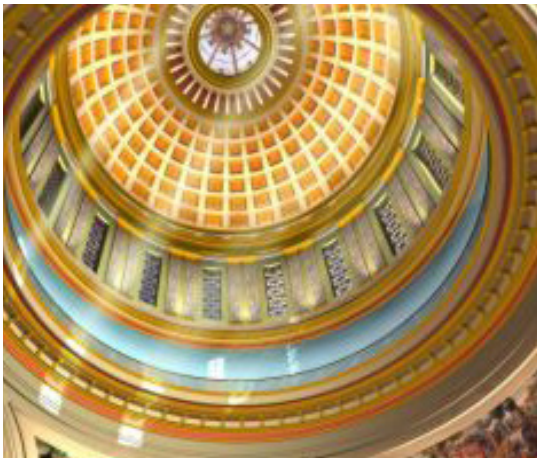

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem FORUM

Volume XXV, Issue III ● March 2016

Director's Notes:

This is a hectic time of year for everyone with ad valorem filing deadlines, valuation notices, and taxpayer calls. Hopefully, each of you is making it through the spring chaos without too much stress. Remember that you can make a real difference, just by being open and approachable. Sometimes we can forget that not everyone in the world knows as much about property tax as we do.

We are busy at the Ad Valorem Division as well, with field staff collecting audit data, the Public Service Section gearing up for renditions and valuations, and Five-Year Exempt Manufacturing preparing our Annual Report to the Tax Commission on claims against the ad valorem reimbursement fund. In addition to those activities, planning continues for the 72nd Annual Educational Conference in Tulsa, August 2-5.

A hearing on ad valorem administrative rules was held at the Tax Commission March 4. Special thanks to your officers and other interested assessors who attended. Rules are not exciting, but they are an important tool to guide us in our assessment work.

There were just a few items on the agenda this year relating to the Five-Year Exempt Manufacturing statutory changes, and Veterans Exemption administrative rules.

Doug Brydon has been busy tracking legislation and performing impact studies for our Tax Policy Division on all ad valorem related bills. With the passing of the first major legislative deadline for bills to make it out of their house of origin, our tracking list has shrunk to a slightly more manageable size.

I know your Assessor's Association Legislative Committee, with Gail Hedgcoth as Chair, has put a lot of effort in at the state capitol tracking bills for the Association this session.

Our 9th Annual Public Service Capitalization Rate Conference was held March 24th in the Ad Valorem Division Conference Room. This has always been a good opportunity for industry input and dialogue in the valuation process, and makes the whole process more open and transparent. In addition to company representatives, we were pleased to see some of you there as well.

I really enjoy my Monday morning phone calls to check in with Association President Cathy Haynes, who is constantly working hard to keep everyone informed. She manages to maintain a cheerful spirit in spite of the challenges that come with her leadership position!

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. "Always and never are two words you should always remember never to use."

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Recently, I had the opportunity to take my family on a long deserved vacation. We went to Florida, and spent a week at the "most magical place on earth". As with most things in life, there were lessons to be learned. The "most magical place on earth" had invested money in an app to show your location on a cell phone, in addition to providing traditional paper maps. Both were very pretty, but in my opinion the paper map was lacking.

The map was printed on a folded, ledger-size sheet of magazine paper, but the map itself was small enough to fit on a letter-size sheet. This made it difficult to read. In my opinion, the imagery they used was perfect, but if they would have used more of the paper to display information, it would have been a lot easier to find things like bathrooms, which is very important when you have a herd of seven children floating around you. If a user can't see the details on the map, then the map is not functional.

This brings me to my question: what size maps are you printing? If you are just printing a section, letter-size paper is generally going to be a good fit, as long as it's mostly ag land and large parcels. When printing maps of sub divisions, cities, even whole counties, letter-size maps might not be appropriate.

The following is how I label paper-size choices: A = 11" x 8.5"; B = 17" x 11";Arch C 18" x 24";Arch D 36" x 24";Arch E 48" x 36". Other sizes would be "custom." Personally, when I print an Oklahoma State Map I use size 'B' or a custom size of 48" x 24", it just depends on the information that is required on the map.

Printing map sizes 'A' and 'B' can be done easily on a fairly inexpensive printer available from your local office supply store. A copier may also have this ability, and could be your "work horse" for printing maps. For printing map sizes 'C' and 'D' I have researched and there are machines out there costing less than $1,000; I would be glad to assist you in finding a solution for your office. Map size 'E' requires a full-blown plotter. If you want a plotter in-house, expect to pay a premium for the machine. If you have time to deliver a "requested" map, there are many office printing services that can usually provide a large format printer for your job; just take them a PDF on removable media.

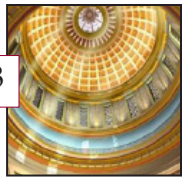
Choosing the proper paper size is important when creating a readable map. The proper choice of tools may also determine the quality of your final product. A mapper's job is to make functional, legible, and visually pleasing maps. As always, I hope to see you soon.

District Meeting Schedule:

- May 6: NE District Meeting, Craig County (Kelli Minson, Chair)
- May 13: NW District Meeting, Woodward County (Mistie Dunn, Chair)
- May 20: SE District Meeting, McCurtain County (Stan Lyles, Chair)
- May 27: SW District Meeting, Stephens County (Dana Buchanan, Chair)

OTC Annual Educational Conference:

- August 2-5: Tulsa Marriott Southern Hills



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"Let's Get Personal" Property

by Patty Heath

The Five-Year Manufacturing Exemption Program has been balanced and claim forms have been sent out. Processing will begin when the forms are returned. In June, reimbursement for June 2015 will begin, totalling $80,225,028.00. This does not include any pending protests, so the figure will change.

The legislative appropriation for 2016 will be around $40 million dollars. This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program. The projected payout by property type still has Electric Wind Generation leading the way with the highest reimbursement amount, and Traditional Manufacturing following behind.

The Personal Property Schedule for the 2017 is under way, along with the 2017 Valuation Guide. We have already had some requests for additions to next year's schedule, and are researching all requests to determine if things need to be added.

That is all for now….

Francis A. Keating

Twenty-fifth Statehood Governor

January 9, 1995 - January 13, 2003

Francis (Frank) Anthony Keating was born in St. Louis, Missouri in 1944, one of twin sons. Early in his childhood, his family moved to Tulsa where he attended private schools. He graduated from Cascia Hall High School in 1962 and was graduated with a B.A. in history from Georgetown University in 1966. He earned a Juris Doctorate from University of Oklahoma College of Law in 1969.

Keating served as a special agent with the Federal Bureau of Investigation's west coast field offices for a while before returning to Tulsa to serve as an assistant district attorney. He served in the Oklahoma House of Representatives from 1972-1974, and in the Oklahoma State Senate from 1974-1981.

In 1981, Keating became the United States attorney for the Northern District of Oklahoma, leaving the post in 1988 to serve as assistant secretary of the U.S. Treasury. From there he went on to serve as associate U.S. attorney general, eventually moving to the position of general counsel for the U.S. Department of Housing and Urban Development, 1991-1993.

He returned to Oklahoma in 1994 to run for governor, winning a three-way election and taking office in January 1995. A few months after becoming governor, Keating faced a major crisis when the Alfred P. Murrah Federal Building in Oklahoma City was bombed April 19, 1995, killing 168 people. His administration helped to organize rescue and recovery operations and assured those affected received timely assistance. He created a $6 million fund to provide scholarships for children who were injured, or who lost parents, in the bombing.

Continued on page 4...

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Continued from page 3 "The Governors of Oklahoma - Francis A. Keating"...

Keating promoted measures during his term that included education reform, environmental protection, and tax relief. During his first term, welfare reforms were put into place and the state's welfare rolls were reduced 70 percent by 2001.

He was elected to a second term in 1998, the first Republican to win election to two consecutive terms as governor. During this time, his administration focused on increasing state spending for common, vocational-technical, and higher education. He also tackled reformation of Oklahoma's workers' compensation system.

Former Gov. Frank Keating speaking during a remembrance ceremony at the Oklahoma City National Memorial and Museum.

An effort was made during his second term to refurbish the historic Governor's Mansion, and construction began on the Capitol dome, which was not on the original plans when the building was constructed in 1914, but allowed for by design, to be added at a later date. The dome was completed and dedicated in 2002. Keating encouraged revitalization efforts of the area around the Capitol complex, through public and private development, as part of the project.

Nationally, Keating served as chairman of the Interstate Oil and Gas Compact Commission and the Republican Governors Association.

In 2003, Keating took over as president and CEO of the American Council of Life Insurers. Later, he became president and CEO of the American Bankers Association. Following his retirement from ABA at the end of 2015, Keating joined the J. Ronald Terwilliger Foundation for Housing America's Families. He still sits on many national boards, some of which are devoted to preserving national archives and treasures.

Gov. Frank Keating reads "The Trial of Standing Bear" to Wilson Elementary School students in Oklahoma City , Okla. November 12, 2008.

What may not be widely known is that Keating is an author of historical children's books. His writing career began with a book titled Will Rogers: An American Legend in 2002. Later titles include Theodore, published in 2006, and George: George Washington, Our Founding Father, published in 2012. Both books are part of the "Mount Rushmore Presidential Series" published by Simon & Schuster. The next book in the series, Abraham, is due out in 2017. He has also published a book titled The Trial of Standing Bear, who was Chief of the Ponca tribe in the 1880s. Standing Bear's court case established that Indians are "people" under the U.S. Constitution. Keating's books are illustrated by Oklahoma artist Mike Wimmer.

Frank Keating has been married to Catherine Heller Keating since 1972. They have three children, and several grandchildren.