



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:

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 our field staff continuing to collect 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 74th Annual Educational Conference to be held in Tulsa, July 31 – August 3.

A hearing on ad valorem administrative rules was held March 7 at the Tax Commission. Changes made this year were just to update statutory references and clean up some language. Rules are not exciting, but they are an important tool to guide us in our assessment work.

If you are interested in viewing these rules changes, they are available on the OTC Web Site under the “Tax Professionals” tab, “Rules,” “Proposed Rules and Impact Statements,” “Chapter 10 Ad Valorem.”

Doug Brydon tracks legislation affecting ad valorem, and performs impact studies on these bills as required for our Tax Policy Division. He also responds to legislative requests for information. After the first major legislative deadline for bills to make it out of their house of origin passes, our tracking list usually shrinks down to a smaller size.

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

Our 11th Annual Public Service Capitalization Rate Conference was held March 29th. This has 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 enjoyed seeing some of you there as well.

I appreciate the efforts of your Association President Pam Irwin, who is constantly working hard to keep everyone informed. She always manages to maintain a professional attitude, and an upbeat spirit, in spite of the challenges that come with her leadership position! Make sure you remember to thank each of your officers whenever you get the chance.

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. “The best way to find yourself is to lose yourself in the service of others.” -Mahatma Gandhi



Good Day Mappers!

Well I made it. It was a tight deadline, but I was able to layout all 77 Counties Mapping Support Disks on the back table at the 2018 Assessor CODA breakout. We had a very good turnout, and I only took about a quarter of the disks back to the office. If you were unable to pick up your disk at the meeting, they have been mailed. Many of you should have already received your copy, and if not, it should arrive soon.

This year's disk included the 2018 City and School District boundaries, but more importantly, it has the 2017 Aerials provided by the NRCS office. This year, the flight photographs were taken by SURDEX Corporation (I think they have flown several of the previous flights). Company representatives came to the state-wide GIS Council meeting in February. I was impressed with the presentation, and have included a link that will take you to the GIS Council Website, where you can view the power point, and watch the presentation: .

Key points of the presentation are:

- 1) Basic NRCS Aerials that we get for free are 1M Resolution. The stitching together of the tiles is pretty automated, but still a good product to work with for identifying features.
- 2) There is a 30cm resolution available. For reference: 1 Meter is equal to 3.28 feet; 30 cm is equal to .98 feet, or roughly 1 foot. In a pinch, that would give you the ability to measure a house behind a locked gate guarded by a pack of vicious dogs. The tiles are also hand-fitted, which gives a better look on your imagery. There is an upcharge for this feature, but I encourage you to contact the vendor for more information (at the end of this article).
- 3) In 2016, the company flew over 360 expanded areas around Oklahoma City, Tulsa, and Lawton, at 6" gsd.
- 4) For counties using a specific CAMA system: at this time, the Aerials I have provided to you will not load into the mapping software. That being said, as a solution, your CAMA system has provided you with some very highly detailed imagery. When we get the Aerials from NRCS, they come in as a UTM projection. I have spoken with representatives of SURDEX, and they were able to provide me with a sample to look at, with the aerials reprojected in Google Mercator format that your CAMA system uses. There is an upcharge for this, so if you are interested, you should contact SURDEX directly for pricing.

Well, that is all for now. Next month, I will discuss Pictometry, and the products the company offers.

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“Let’s Get Personal” Property

by **Patty Heath**

The Five-Year Exemption Program has been balanced and claim forms have been sent out. Currently, we are awaiting their return for processing. The June 2018 reimbursement will be \$134,417,863.00. This amount does not include any pending protests.

The legislative appropriation will be around \$90 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 highest reimbursement amount followed by Computer/Data Processing.

The Personal Property Schedule for 2019 is under way, along with the 2019 Valuation Guide. We have already had some requests for items to be included in next year’s schedule. We are researching all requests to deem whether they should be included in the schedule.

The warm days of summer are just around the corner (:

National Register Of Historic Places Beckham County (Part 2)

The Storm House, also known as the Hefley House, is located at 721 W. Broadway in Elk City in Beckham County. Nominated to the National Register of Historic Places in 1983, the two-story Colonial Revival Style house was designed by architect P.A. Enwall, and built for the Storm family in 1930 by G.E. Martin. The house features tan stucco walls, red clay tile roof, and an



Storm House, Elk City

arcaded porch. It has eight bedrooms, two baths, dining room, living room, kitchen utility room, and library. The library is on the second floor, and has an unusual oriel window, which protrudes from the structure. On the home’s interior, this space resembles the stern of an old Spanish sailing ship. Maid’s quarters were built in the same style as the home, and have been used as a guest house.

Nominated to the historic register in 1995, the Casa Grande Hotel is also located in downtown Elk City, on the corner of Third Street and State Highway 6 (Route 66). The four-story hotel of buff-colored brick was built in 1928 in a Spanish Eclectic style. It was designed by J.W. Hawk and J.O. Parr, well-known Oklahoma architects based in Oklahoma City, and was built by E.M. Woody, a long-time hotel owner from Bristow. Woody got the idea for building the hotel when his tire blew out



View of library window of the Storm House, Elk City





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in Elk City, while he was on a cross-country trip to California. He scouted out the area while waiting for his car’s tire to be repaired, and picked the current building site for his vision. The double-doored entryway is set into an arched Bedford stone surround. An original arched metal canopy is held above the entrance by heavy iron chains attached in the center of shields carved into the limestone spandrels. A small central window with a segmented arched lintel and ornate wrought iron balconette is set into the stone above the door. Carved decorative stone is used on the arched windows of the first floor, which feature ornamental shields and rope design. The style of the building was meant to provide luxury accommodations for the motoring traveler along the “Mother Road.”

Also located in Elk City at 206 S. Main is the Hedlund Motor Company Building. Constructed in 1918, the building is patterned in Mission Revival Style and is 1-2 stories in height. It features glass show windows, the transoms having been filled with stucco at some point, and capped with decorative brows. Above each window is a curved niche protected by bracketed projections covered in red clay tiles. A Pseudo Indian design made of tiles was applied to the stucco walls. The Hedlund Motor Company was established in 1913, and is the second oldest Ford dealership in the state. The building was constructed after the original structure became too small for the growing business. The building was nominated to the historic register in 1983.

Construction of the Whited Grist Mill, 306 East 7th Street in Elk City, was started prior to statehood, in 1903-1904, by Ruben Whited. He chose the locations because it was located between the Rock Island Railroad tracks and Elk Creek. The mill was owned and operated by the Whited family until its closure in 1944. The building was added to several times over the years, and much restoration work had already been done by the time it was nominated to the register in 1975. Most of the machinery dates to 1871, and the grinding stones were imported from France. The original engine was kerosene-fueled, which was replaced by an electric motor.



Casa Grande Hotel, Elk City



Hedlund Motor Company, Elk City



Whited Grist Mill, Elk City



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The last two sites of this month’s feature are located in Erick, just a few miles east of the Texas border. The First National Bank building, located at 101 South Main Street, was added to the register in 1979. The two-story brick building was built in 1907, the year of Oklahoma’s statehood. The building’s basement once housed a barber shop. Most of the ground floor was actually used as the bank, with another barber shop occupying the back portion. The second floor was divided into six office spaces that were used by local attorneys and businessmen. The front of the building features a corner entrance that is adorned only with a classic pediment with a shell design finial. An unadorned parapet tops the east and north elevations, and an entablature of projecting brick arches are set under a dentiled cornice of white stone. A plain horizontal course of cut stone separates the two floors. The bank is one of the first brick structures to be completed in Erick. Today, the building houses the 100th Meridian Museum, preserving the area’s heritage and artifacts.



First National Bank, Erick

When Route 66 passed through the northern part of Erick, gas stations, cafes, motels were built to serve the traveling public. The West Winds Motel was built on the north side of Route 66, to draw in travelers heading west. The property was nominated in 2004, and consists of two buildings and a highway sign. The buildings are white stucco with metal mansard roofs shaped like red tiles. The buildings are at right angles creating two sides of a courtyard. The owner’s house on the west (not included in the nomination) formed the third side of a “U.” The north building contained four units and four open garage bays. Access to the rooms was through a bay door. A wainscoting of decorative stone adorns the wall below the windows, with stucco above. The roof has the feel of mission revival design with parapet peaks rising in steps above each motel unit. A vertical diamond projects from the center of each peak, and is the same red color as the roof. The garage bays have the feeling of an arcade, with gentle arched entrances.

The east building has a parapet of the same design, but lacks garage bays. Doors of the four units are visible, and wainscoting was used in the same way as the other building. A canopy set on steel piers is located across the front of the building, and provided protection from the weather. It is thought that the motel was constructed just after the end of World War II. The sign in front of the motor court features a bucking bronco with the motel’s name flashing in neon beneath. It is set in a rectangular stone planter next to the highway.



West Winds Motel, Erick

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For more information about buildings listed on the National Register of Historic Places, or to find more detailed information, go to: <https://npgallery.nps.gov/nrhp>

