



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 our “Diamond Edition” of the 75th Annual Educational Conference in Tulsa, July 30 – August 2.

A hearing on ad valorem administrative rules was held at the Tax Commission February 19. Changes for this year were just to update statutory references and remove some obsolete and outdated language.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 website under the “Tax Professionals” tab, “Rules,” “Proposed Rules and Impact Statements,” “Chapter 10 Ad Valorem.”

Doug Brydon is tracking legislation and performing impact studies as required on ad valorem bills for our Tax Policy Division. He also fulfills legislative requests for information. With the passing of the first major legislative deadline for bills to make it out of their house of origin, our tracking list usually shrinks down to a smaller size.

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

Our 12th Annual Public Service Capitalization Rate Conference was held on March 28th. 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 Donise Rogers, 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! Your other officers are working hard for you too, so make sure you remember to thank them whenever you get the chance.

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

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



Well, it is time once again for the Decennial Census. For those that do not know, the taking of a census every 10 years is required by the United States Constitution (Article I, Section 2). Next year, in 2020, millions of census questionnaires will be mailed out to U.S. residents. In addition, 3 million copies of the American Community Survey (ACS) will be mailed out to U.S. households. Filling out these little surveys is required by law. The survey contains 50 questions designed to give the Federal Government a bit more detail on the status of the U.S. populace. These surveys are important to all of us, because federal grant money is divided among different communities based on the responses.

In addition to collecting personal household data, the census takers are also collecting community data. Last year, Governor Mary Fallin selected the Oklahoma Commerce Department to be the Oklahoma's liaison to the Census Bureau. One of their tasks is to collect data for mailing addresses. The department has been working on this project for the past year, but they need your assistance. They need 911 center street data with driveway points. If the department cannot get street points, they can use parcel data to collect the needed information. They can take a Parcel Layer with an attached database (aexport.dbf for State System Counties), and make a "Point Layer SHP file" which has situs addresses and structure points.

Now to address the question on everyone's mind: "What's in it for me?" The answer: "A bigger slice of the pie." The current share awarded to Oklahoma is \$28.9 Billion. (To see where your county fits in, follow this link: <https://www.usaspending.gov/#/state/40>) The federal government is going to spend the grant money across the country anyway. By helping to collect this data, we are making sure Oklahoma gets the biggest slice of the pie possible. Without accurate 2020 data, the bureau will resort to using 2010 data, which will not be accurate. We can do better.

Earlier this year, the Commerce Department sent out lists of data collected county data to be verified. They have received very few responses, and most of the responses they have received reflected "no changes." It is important that we, as a community, do everything we can to assist the department with its work, as it will help all Oklahoma residents in the long run. Any Assessor's office that wants to encourage their individual communities to assist with data collection (so they don't get missed) can organize a COMPLETE COUNT COMMITTEE. For assistance, you may contact Aldwyn Sappleton, his contact information is:

Aldwyn Sappleton
 Deputy Director of Research & Economic Analysis
 Oklahoma Department of Commerce
 aldwyn.sappleton@OKcommerce.gov
 405-815-5369 | OKcommerce.gov

We do have a deadline for the address data; all information must be turned in before the end of July 2019. The next opportunity to correct any data will be during the 2030 Census, so what we hand over this time is what we get to live with for the next 10 years.

Until next time, when we will go "Fishing for BAS..."





“Let’s Get Personal” Property

by **Patty Heath**

The Five-Year Exemption Program has been balanced and claim forms have been sent out. We are awaiting their return so that the forms can be processed. The June 2019 reimbursement will be approximately \$143,129,913. This does not include any pending protests or final balancing that we may have to do.

The legislative appropriation will be around \$100 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, with Computer/Data Processing following behind.

Plans for the 2020 Personal Property Schedule are under way, along with the 2020 Valuation Guide. We have had some requests for next year’s schedule already and are researching all requests for new inclusions, to deem whether the items are needed in the schedule.

The warm days of summer are just around the corner! J

Congratulations On Your Retirement!

Oklahoma Tax Commission Executive Director Tony Mastin presented a certificate of service recently to Field Analyst Charles Wilson of the Ad Valorem Division. Charles is retiring Effective April 1, after 23 years of dedicated service with the Tax Commission. Charles joined the Ad Valorem Division in March of 1996, and has faithfully served his assigned counties in the southwest part of the state. Prior to working for the Tax Commission, Charles was employed by the Tillman County Assessor’s Office for several years. The Ad Valorem Division is grateful for the service-oriented approach he has taken with his counties. Charles has really lived the mission of the Tax Commission, and our County Assessors have appreciated his help, guidance, and assistance these many years. We offer our congratulations to Charles and wish him the very best in his retirement.



Ad Valorem Forum Mailing List:

If you would enjoy receiving this monthly publication, please send your email address to 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.





National Register Of Historic Places Garvin County, Part 1

Many structures located in Garvin County have been nominated to the National Register of Historic Places, and are the topic for this month's Forum feature. The county seat is Pauls Valley, and the Garvin County Courthouse, located on Grant Avenue in Courthouse Square, was added to the register in 1985. It was designed by architect Jewell Hicks, a partner of the firm that later designed the State



Garvin County Courthouse, Pauls Valley

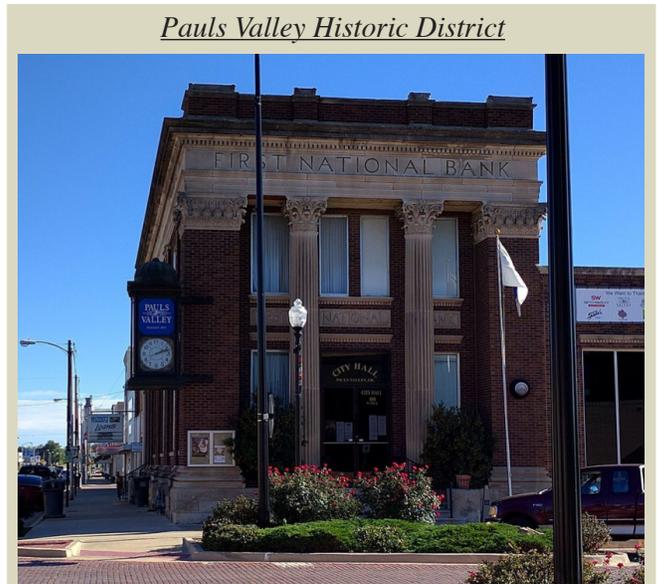
Capitol. The three-story Neo-classical building was constructed in 1918. The square stone structure features a rusticated façade with four Tuscan columns set between the first and third stories on each side. Doorways are centered on the ground floor of each side with small curved stone console brackets for ornamentation. A water table separates the first and second stories. The illusion of a balcony is provided by a balustrade railing in front of the center windows on the second floor. The courthouse sits within the boundaries of the Pauls Valley Historic District which consists of 14 blocks of commercial structures built between 1893 and 1910.

Pauls Valley was settled in 1846 by Smith Paul, who accompanied the Chickasaw Nation during their removal to Oklahoma. The area was originally known as Smith Paul's Valley, but with the arrival of the Santa Fe Railroad, the name was changed to Pauls Valley. Although the town was platted in 1887 by J.J. Wiggins, detailed construction dates of buildings prior to 1906 are not available because Chickasaw land was held in common. Individual lots could not be sold, only leased. The dirt streets of the town turned to impassible mud each year when the Washita River flooded. The problem was solved in 1909-1910 by paving the streets with bricks. Restoration of the brick streets had already begun when the commercial buildings within the Pauls Valley Historic District were added to the register in 1979. Some of these buildings include:

The First National Bank building, located on Paul Street, was constructed in 1908 in a modified Greek revival style. The old bank building currently serves as the Pauls Valley City Hall.

The two story brick building at 112 E. Paul was built in 1906 as a Masonic Lodge. Lodge members met on the second floor that was accessible by a metal staircase. It was one of the first buildings to be restored within the historic district and today houses the Chamber of Commerce.

Pauls Valley Historic District



First National Bank Building





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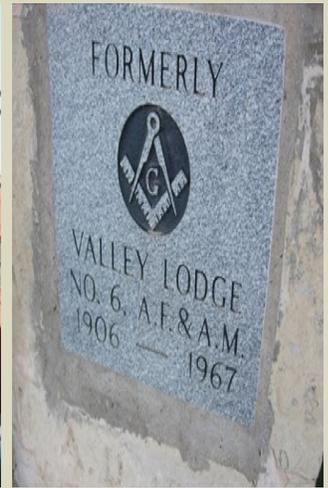
What is referred to as the “Fraternal” building in the nomination form is a two story brick building covered in stucco and painted gray. It was built by the fraternal orders of I.O.O.F., the Masons, and the Knights of Pythias in the late 1890s. It was still being used by the I.O.O.F. at the time of nomination.

Crabtree Drug Store, 115 S. Chickasaw, was built prior to 1900 according to the nomination form. It is a two-story brick building covered with stucco. It features a recessed store front and arched windows with brick headers and stone sills. The name “J.T. Jones” is inset into the brickwork above the second floor windows.

Many other buildings are listed in the nomination form, but sadly, street addresses do not feature in the descriptions. To read more about Pauls Valley’s historic district, visit: <https://npgallery.nps.gov/nrhp>

Other buildings listed on the register include a few in the town of Wynnewood, which is located about 10 miles southeast of Pauls Valley on U.S. 77. One of these is the Eskridge Hotel, located at 114 E. Robert S. Kerr Street. The three-story hotel was erected by Pinkey R. Eskridge in 1907 at a cost of \$25,000. Having spent many years traveling as a cotton buyer, Eskridge built his 30-room hotel to appeal to the rail travelers. He filled the rooms with sturdy furniture, and oversize beds with cotton mattresses. It once featured an over-the-sidewalk second floor balcony, supported by iron posts, which was replaced with the brick canopy seen today. Paired double-sashed windows mark the second and third story guest rooms, with five circular “false” attic windows featured between horizontal bands of ornamental brickwork. The hotel’s name and year of construction are featured on a cartouche topping the cornice. In 1915, the most famous guest to sign the register was Dr. Frederick Albert Cook, known for a time as the discoverer of the North Pole. The hotel was bought by the Wynnewood Historical Society in 1973, and added to the register in 1979.

Pauls Valley Historic District



112 E. Paul, Masonic Lodge and Temple



Fraternal building, a joint effort of I.O.O.F., the Masons, and Knights of Pythias



115 S. Chickasaw, Crabtree Drugstore built in early 1900s



Continued from page 5 “National Register of Historic Places”...

Two houses in Wynnewood are also on the register: the Hargis-Mitchell-Cochran House, also known as “Green Leaf” and the Moore-Settle House, also known as the “McRae House.”

The “Green Leaf” house was built by J.S. Hargis, an original stockholder in the Southern National Bank, in 1901 and is located at 204 E. Robert S. Kerr. The first story is constructed of brick with the second floor and attic stories made of dark cedar shingle siding. The bungalow-styled home features a Victorian interior with large sliding doors, and French doors, all with beveled glass panes. There is also a built-in china cabinet and jeweled stained-glass windows at the bay stair landing. There are three ornate fireplaces, which all use a single chimney located at the center of the house. The house was sold to prominent businessman E.J. Mitchell in 1915. It was later sold again to James P. Cochran, who was the owner at the time of its nomination to the register in 1982.

The Moore-Settle House is a Victorian-style frame structure that was built 1899 for prominent local merchant W.F. Moore. It was designed and constructed by architect/builder A.J. Barrett. It was sold in 1917 to local physician Dr. W.E. Settle. The two-story house has pitched wood shingle roofs, dentil moldings and soffits, Doric-style wood columns, and turned posts that support the balcony roof. The turret features a third floor room that is only accessible through the attic. There is also an unusual entry stair shelter with curved eaves. The house was added to the register in 1983.

Next month, the Forum will conclude a look at historic register sites located in Garvin County.



Eskridge Hotel, Wynnewood



Hargis-Mitchell-Cochran House, Wynnewood



Moore-Settle House, Wynnewood



IAAO Course 201 - Appraisal of Land

June 24-28, 2019, Hilton Garden Inn Tulsa Midtown

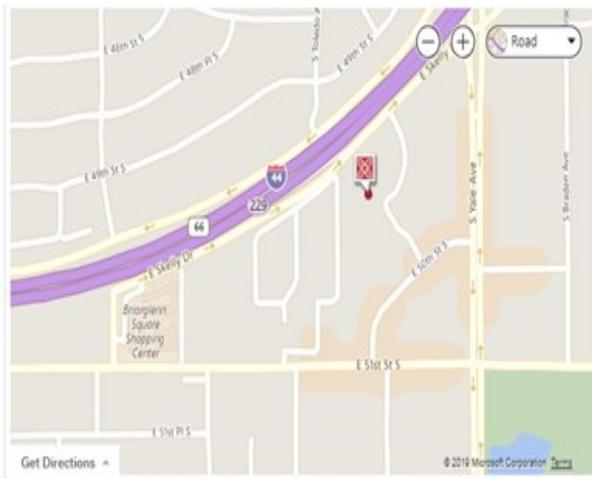
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Course 201— This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of land. This course concentrates on the skills necessary for estimating land value primarily using the sales comparison approach. For more information on the course, please go to the [IAAO website](#).

(33.50 hours CE with exam/30 hours CE no exam)



Instructor: Marion Johnson, CAE

Contact Information: Brian Fife, Canadian County Chief Deputy

Email: fifeb@canadiancounty.org

Phone: 405-295-6117

REGISTRATION AND PAYMENT IS REQUIRED BY JUNE 2, 2019

IAAO

Course 201

Appraisal of Land



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Instructor:

Marion R. Johnson, CAE

Location and Hotel Rooms:

Hilton Garden Inn Tulsa Midtown
4518 E Skelly Drive
Tulsa, OK 74135
Direct Phone: 918-878-7777

Rates: \$94 + tax per night for single or double occupancy, cooked to order breakfast included.
(*block rooms reserved*).

Online booking for our group, [click here](#) or call 918-878-7777 and ask the reservation agent for the “IAAO Assessor Class” group rate. Book by June 2, 2019 for group rate. Any unsold rooms at that time will release back into regular inventory.

Cost:

Course 201 registration fee is \$450 for chapter members or \$475 for out of state attendees and includes a student reference manual.

Registration:

To enroll, complete an individual registration form **for each person attending**, and mail payment with form(s)

to : Canadian County Assessor’s Office
Brian Fife, Chief Deputy
200 N Choctaw Ave
El Reno, OK 73036
Telephone: 405-295-6117 Fax: 405-422-2406
Email: fifeb@canadiancounty.org

Payment and Registration Must Be Received No Later Than June 2, 2019

Materials:

A student reference manual will be provided. A battery operated calculator and pencil is required.

Schedule:

Class from 8:00 a.m. to 5:00 p.m. Monday through Thursday and 8:00 a.m. to 11:30 a.m. on Friday (ExamDay)
Two– 15 min breaks, 1 in AM and 1 in PM; 1 hour lunch break.
(***Times are subject to change at the instructor’s discretion***).

REGISTRATION FORM

IAAO COURSE 201
Appraisal of Land
June 24-28, 2019
Tulsa, Oklahoma



INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS
Oklahoma Chapter

Please Print:

FORM ALSO SERVES AS INVOICE

IAAO National Member: (Check) Yes No

Name: _____

Title: _____

Jurisdiction/Employer: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: (____) _____

Email Address: _____

Fax: (____) _____

\$450.00	Registration Fee (chapter members) (includes student reference manual)
\$475.00	Registration Fee (out of state attendees) (includes student reference manual)
	Text Book: Fundamentals of Mass Appraisal—First Ed. (not required) IAAO National Member: \$55.00 non-member: \$70.00
	Total Due—please make checks payable to: Oklahoma IAAO Chapter

Make Checks Payable to Oklahoma IAAO Chapter, and mail to:

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Brian Fife, Chief Deputy
200 N Choctaw Ave
El Reno, OK 73036
Telephone: 405-295-6117 Fax: 405-422-2406