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.

Oklahoma Ad Valorem FORUM

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Director's Notes:

This is a challenging time right now for everyone with the current COVID-19 outbreak. County courthouses are restricting public access. We are doing our best at the Ad Valorem Division to continue our operations as well. Ad Valorem employees have been teleworking. Our field staff are currently not traveling to any counties right and are operating in a home office environment until county visits become feasible again. Please reach out to them as needed with questions or for assistance. Hopefully each of you are navigating all the new challenges in an effective way without too much stress.

Our Public Service Section is currently working on capitalization rates for valuation of our centrally assessed companies and we have prepared the annual report and claims for approval for the Five-Year Exempt Manufacturing Program. The Five-Year claims will be on the commission agenda for approval on April 14th.

In addition to those activities, planning continues for our 76th Annual Educational Conference in Tulsa, set for August 4-7. We have secured Marion Johnson and Lisa Hobart again and have been having conversations with our colleagues at CLGT relating to other classes and topics.

On other fronts, a hearing on ad valorem administrative rules was held at the Tax Commission February 18th. Changes this year were just to update and synchronize an audit data collection date in the rules with current actual practice. Rules are not exciting, but they are an important tool to guide us in our assessment work.

If you are interested in viewing the minor rules changes, they are available on the Notice of Proposed Rules page of the OTC website. Click Chapter 10. Ad Valorem.

Each year, Doug Brydon tracks legislation and performs impact studies as required for our Tax Policy Division on the ad valorem bills and for legislative requests for information. With the first major legislative deadline for bills to make it out of their house of origin passing, our tracking list usually shrinks down to a smaller size at this point. We'll continue our efforts on this front, despite the teleworking environment and other challenges COVID-19 presents.

I know your Assessor's Association Legislative Committee, with Mandy Snyder as Chair, has also been putting a lot of effort in on tracking bills for the association.

Our Annual Public Service Capitalization Rate Conference public meeting, originally scheduled for March 26th, was cancelled due to the COVID-19 outbreak.

I appreciate everyone's efforts to maintain the functions of your offices as much as possible during these difficult times. I applaud the efforts of your Association President Guyla Hart, who is constantly working hard

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to keep everyone informed during these challenges. Your other officers are working hard for you also, so make sure you remember to thank them when you get the chance.

Kind Regards and Stay Well,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S.- "Character cannot be developed in ease and quiet. Only through experience of trial and suffering can the soul be strengthened, ambition inspired and success achieved." -Helen Keller

"A Mapping Minute"

With Steve Oliver

What is mapping? Ask a group of people that question and you may get a different answer from each person. Some people see a map as just lines on a piece of paper. For me, mapping is functional art, waiting to be framed and hung on the wall. Maps can tell a story.

Another good question to ask is, "Why is mapping important?". Maps help us find our way from place to place. Some of the earliest maps found were carved on mammoth bones and can be dated to 15,000, BC. During the Renaissance period, cartographers were sought out by ship captains and explorers to map trade routes, which were valuable and guarded state secrets. Ancient maps show the layout of towns and cities, and were used to show property boundaries. Mapping today is even more important. Without maps, we wouldn't be able to locate a parcel, determine acreage or find the owners of neighboring lots. Your mapping department has the capability to serve the county in many ways other than determining taxes.

When fire departments send teams out on a call, they need to know where to go. Many fire departments carry plat books, or use GPS maps on their phones to navigate. All of this mapping data comes from an office like yours - some of it may even be your work. County sheriffs need maps to serve warrants, determine if a property is within the county's jurisdiction or even locate sex offenders. They can use a paper map for this, but with a GIS layered map, they can get constant updates to assist them in the performance of their duties.

It is up to you, as a mapper, to keep your files accurate and as up-to-date as possible. Work with your 911 department, even if it isn't located in your office. Don't tie yourself to one type of software; there are many types of professional mapping software out there and even some very good free versions. Don't be afraid to try new things.

In this column, we have only scratched the surface of what can be done with your GIS system. Challenge yourself to explore its capabilities and learn what it can do. Mapping is more than just drawing shapes on a computer screen; it's telling the story of your county. What kind of story do you want your maps to tell?

"Let's Get Personal" Property

by Patty Heath

The Five-Year Exemption Program has been balanced and claim forms have been mailed out to assessors. Claims will be processed as they are returned. The June 2020 reimbursement will be approximately $161.1 million. This figure does not include any pending protests or final balancing that may be left to do.

This year's legislative appropriation for the program will be more than $100 million dollars. This is the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program. The two largest projected payouts by property type are "large manufacturing" and "wind electric" in second place.

Preparations for the Personal Property Schedule for the 2021 is in production, along with the 2021 Valuation Guide. We have already had some requests to add items to next year's schedule. We are researching all requests to determine if they should be included in the schedule.

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National Register Of Historic Places
Texas County

All through northwestern areas of the state, silent wooden sentinels can be found standing next to railroad tracks. There are numerous wooden grain elevators strewn across Oklahoma, including 10 located in Texas County listed on the National Register of Historic Places. One elevator is located in Baker and the other in Hooker. Both were built by Riffe and Gilmore Company in 1926. The elevator in Baker is constructed of wooden planks and is covered with corrugated metal. It features a stepped gable roof, a windowed loft, and a lean-to shed on the eastern side. The elevator in Hooker is built in a similar manner and was known as the Wheat Pool Elevator Company. What makes these structures historically significant has always been the price of wheat. Prior to 1926, wheat prices in the area were controlled by shippers like the Rock Island Railroad, which had a monopoly in grain movement and marketing. These two grain elevators, among others , were built in response to protests by local farmers who wanted a better price for their grain. The Beaver, Mead & Englewood Railroad reached Hooker in 1926, and the line intersected with the Rock Island Railroad in Baker. During harvest months, the Wheat Pool elevator shipped 30 cars of wheat per day. The elevator was a leader in the Hooker grain market until the 1940s, when larger elevators were built to take a greater share of the load. Some of the old wooden elevators have been twisted by the wind, have fallen into ruin or been burned in wildfires. The elevators in Baker and Hooker were significant to the local economies and were added to the historic register in 1983.

Baker Woodframe Grain Elevator, Baker (Riffe and Gilmore Company

Hooker Woodframe Grain Elevator

The Texas County Courthouse was added to the register in 1984. Located at 319 W. Main Street in Guymon, the four-story structure was built in 1927 by Maurice Jaynes and the Kriepke Construction Company. It is constructed of red matt face brick of running bond masonry. The building is a combination of classical architecture and the north-facing entry features a pediment and cartouche. Pediments are also featured over the second story windows. A water table of buff stone is featured on the first floor and vertical pilaster strips separate all fenestration on the first and second floors. First-floor windows were bricked in

Texas County Courthouse, Guymon

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January of 1974, changing the appearance of the building. The courthouse was built by a firm responsible for the construction of numerous public buildings across the state, including the University of Oklahoma's Bizzell Library and the Oklahoma State University Administration building.

Franklin Hall, Goodwell

Located on the Oklahoma Panhandle State University Campus in Goodwell is a two-story building named Franklin Hall. The rectangular building was constructed during 1909-1910 at 201 College Avenue in Goodwell. It was used for student housing from the time it was completed, until around 2004, when it no longer met building codes. Deemed as fireproof, the rock-faced concrete structure was erected by contractor Frank Shinville, who also built the "cement stone" First Baptist Church building in Goodwell around the same time. Measuring 37 feet by 80 feet, the structure has a concrete foundation and a moderately-pitched hipped roof. The original one-over-one wood windows were replaced sometime after 1960 with two-over-two wood hung windows and metal storm windows. Since the new windows were smaller in size, the remainder of each opening was infilled with wood. At some point, the building was painted white. It initially housed male and female students and the school president and his family. It was a women's dorm for a time, then a men's dorm. Following World War II, it was converted to apartments for married student housing. It's most recent incarnation was as a residence for honor students. Over time, a large front-facing gable was removed, along with six brick chimneys and an exterior staircase. Some alterations were made to doorways and windows, but overall the integrity of the original construction remains. The building is one of only two original buildings on campus that remains. It was added to the register in 2007.

Penick House, Texhoma

In 1912, P.M. Williams built the first brick residence in Texhoma, known today as the Penick house, located at 218 N. East Street. It was Williams' first residential design and the first brick residence constructed in the town. The single-story bungalow features buff brick running bond masonry. It has a combination hipped and pyramid roof and two brick chimneys and a veranda with a blind railing of brick surrounding three sides. Even with no academic training as an architect, Williams earned his living as a contractor, builder and developer in Texhoma, where he is responsible for the construction of 25 houses, three schools, a church and at least 10 commercial buildings. He also worked in Texas, Kansas, Missouri and other towns in Oklahoma. The Penick house was added to the register in 1984.

Although many other sites in Texas County are listed on the register, some of them are inaccessible to the public in order to preserve them. For more information about sites listed on the National Register of Historic Places, visit: https://www.nps.gov/subjects/nationalregister/database-research.htm