



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:

The news from the massive May 20th Moore tornado is just starting to come in, and I’m sure we’ll hear a lot more as the days and weeks go by. Our thoughts and prayers are with everyone who was impacted by this example of nature’s power and unpredictability.

As I was putting this newsletter together, we pulled a copy of the old May 1999 Ad Valorem Forum from our files. Two things struck me about that newsletter now fourteen years ago. First, things that you worry that might happen often don’t. One of the articles was about the County Assessors Association, the State Auditor and Inspector, and the Ad Valorem Division working feverishly on the big Y2 problem coming at the end of the year. (We shouldn’t have lost any sleep worrying about that one, should we?)

Second, I was struck that the May 3, 1999 tornado was only a few years after the Oklahoma City Bombing and many times when the tornado was mentioned, so was the bombing. One of the quotes in the May 1999 newsletter was “Just as Oklahoma pulled together during the bombing, we’ll do the same in the wake of this tragedy.” I think that’s still true today; Oklahoma will pull together and come back stronger.

We’ve had three good district meetings so far. Our first two sessions were the Northwest meeting hosted by Roger Mills County and Southwest hosted by Kiowa County. Teresa, Buddy and their staffs did a lot of work and pulled off two great sessions.

Last Friday, Kim Cane hosted the Southeast District in Carter County at the Dornick Country Club in Ardmore, which was designed by a famous Oklahoman, Perry Maxwell, in 1914. It was one of the first facilities of its type in the state. I learned that Maxwell is known worldwide for golf courses such as Augusta, Southern Hills in Tulsa, and Twin Hills. We had a really good meeting.

We’ve sent out a bulletin reminder on the abstract submission dates. Abstracts are due by statute on June 15. The State Board of Equalization has scheduled its regular meeting for June 13 which makes it early this year. We need to have abstracts in by June 12, so we can review for the June 13th meeting. Don’t let the submission date slide by.

Five-year exemption checks and EFT were sent out earlier this month. This is the second year in a row that we’ve sent out payments in May instead of June. Doug Brydon has more in this newsletter.

We met last week with the County Assessors Association President, Gayle Hedgcoth and the officers after the Carter County meeting for a planning session for the Annual Conference with CLGT and CCAP. If you have any thoughts about the Annual Conference, please let us know. We need input from everyone involved in making the annual conference a good event.

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We enjoyed seeing everyone at the 3 district meetings and look forward seeing others at the Northeast meeting this week. Keep the victims, their families, the rescue crews, and the officials working in the tornado damaged areas in your prayers and thoughts.

Sincerely,

Jeff Spelman, CAE
Director, Ad Valorem Division

"As a young man, I found I had to choose between honest arrogance and hypocritical humility. I decided to be arrogant, but honest." Frank Lloyd Wright, famous architect who built the Price Tower in Bartlesville.

P.S. The Ad Valorem Forum has been nominated for its third Zangerle Award, given each year by IAAO to the best newsletters for assessors and state agencies. We won in 1996 when Joe Hapgood, CAE, was editor and in 2010 when Cathy Gibson was editor.

We may not win, but as they say at the Country Music Awards and the Oscars, "it's just a privilege to be nominated." Good luck to Cathy and to Robert Stewart in Communications who does the lay-out.



What is G.I.S.? It is an abbreviation for Geographic Information System.

What can it be used for? GIS allows a user to analyze mapping with tabular information.

Who has GIS? Almost every assessor's office in Oklahoma has a working GIS. Many counties have either MIMS or an ESRI product. Either system can import and export both mapping and tabular data.

With Oklahoma's weather, there are many times that you want to know how many and which parcels are affected. The National Weather Service, other agencies, and private companies generally make storm path mapping available for use.

In this example, Weather Decision Technologies out of Norman, Oklahoma, has made a map and shape file of the May 20, 2013 tornado available for use. I downloaded both. I then imported the tornado track onto a city boundary map that I already created in ArcView. This map includes city boundaries maintained by and roads enhanced by the Center for Spatial Analysis of OU through Oklahoma Tax Commission contracts. The aerial photography is the 2010 Farm Service Agency NAIP photography.

Everything except the aerial photography can be converted and used in MIMS. Both MIMS and ESRI software can then select every affected parcel and produce a list of improved parcels. These steps can help with the process of resource allocation to inspect the damage, create estimates of impact on tax rolls, and identification of parcels with basements and storm cellars using linked CAMA data.

Funding was provided so that Oklahoma will receive 2013 NAIP. Flights could begin in Western Oklahoma as early as May 24th. Due to the delay in contracting, Western Oklahoma imagery will not be available as early as usual. Look for it in mid-August/early-September. Eastern Oklahoma will be flown as usual and should be available in early to mid-October.

With the technology in your office and the data resources available, you can be a great asset to your community.

Remember: This looks like great Tulsa School material, doesn't it?

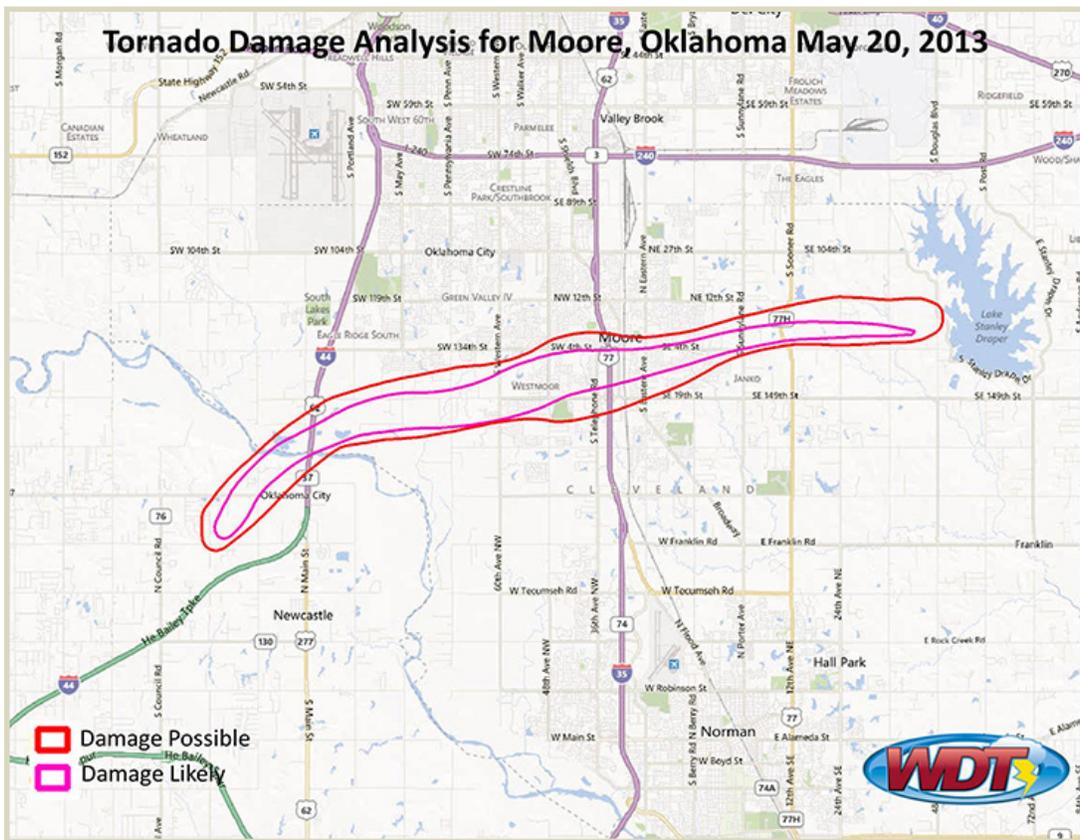
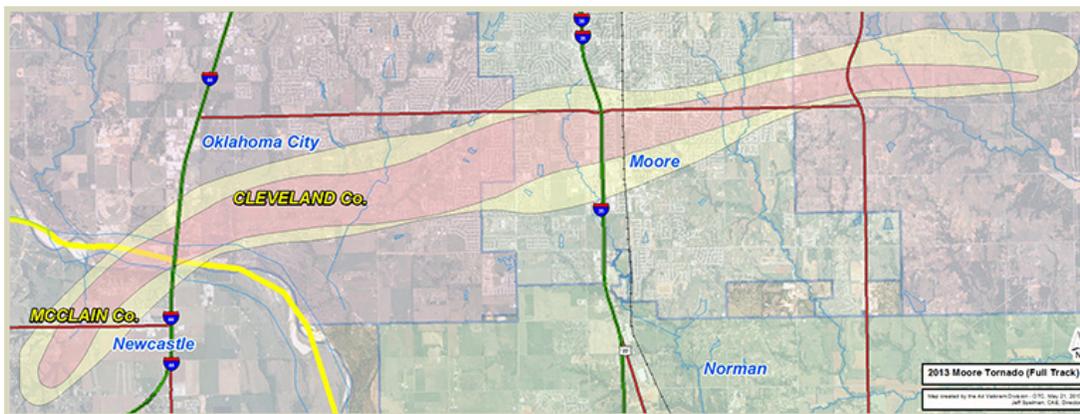
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Mapping the May 20, 2013 Tornado



“Let’s Get Personal” News on Personal Property

I hope everyone’s family made it through the horrific storms of May 19 & 20. Our prayers go out to all the families affected. It makes you realize that when it comes down to property and people, it’s clear what is most important.

We have been receiving quite a few phone calls about the five-year exempt manufacturing payment that was disbursed in May. This is a new payout for 2013 claims, and, like last year, we started paying in May instead of June since funds were available. Most payments will be Electronic Funds Transfers (EFT), not checks. Please be sure the county treasurer understands this and reads the payout sheet attached to the bulletin letter. If you have any questions, feel free to contact Doug Brydon, Patty Heath, or Paula Gibson.

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Also, make sure local county taxpayers are completing the new 900XM Form that contains the intangible personal property request. It can be located on the OTC/Ad Valorem webpage. The approval/disapproval form (900XMA-B) can be located in the "Assessor Only" section.

There will be a boat dock class offered in the Personal Property Track at the August Educational Conference for Assessors in Tulsa. This will cover those privately owned boat docks found on many of the Corps of Engineers and other federally funded lakes which are mostly in the eastern part of the state. If you have a boat dock property in your county, I encourage you to make arrangements to attend.

In our Personal Property Track, we are privileged to have Lisa Hobart, PPS, ASA, as a guest instructor this year. Lisa has the Personal Property Specialist designation from IAAO, which is an appraisal designation held by less than 50 people in the United States. She also has an appraisal designation from the American Society of Appraisers, a major appraisal organization. She will present a session on auditing personal property returns.

Have a great month and feel free to contact us with any of your personal property questions.



Annual Educational Conference

August 6-9:

Tulsa Marriott Southern Hills Hotel & Conference Center

Focus on Seminole County

Seminole County was named for the first occupants, the Creek and Seminole who settled there in the 1830s. Washington Irving was among the early explorers of the area in May, 1832, when he came with the U.S. Commissioner on Indian Affairs on a surveying mission in Indian Territory.

The Seminole moved east of the county area to a separate reservation in 1856, and designated their national capitol to be Wewoka, a Seminole word meaning "barking waters." Seminole Governor John F. Brown unified tribal factions and had a log house erected at Wewoka as the Seminole capitol in 1877.



Seminole County Courthouse, located in Wewoka, OK, was built in 1927, and was listed on the National Register in 1984.

After the Civil War in 1866, Elijah J. Brown, a white trader, was selected by the government to lead Seminole refugees from Kansas to Indian Territory. They settled near the site of Wewoka, and Brown established a trading post. He served as postmaster when the post office was established on May 13, 1867. Around that same time, the federal government established a remount station nearby that provided fresh horses for soldiers traveling between Ft. Gibson and Ft. Sill.

Brown's trading post changed owners several times, and eventually was renamed the Wewoka Trading Company. It was rated one of the greatest commercial undertakings of the southwest, stocking everything from knitting needles to thrashing machines. The company issued its own paper money which could be exchanged at other local businesses. Its vault safeguarded the Seminole Nation records and the federal annuity payments to the Seminole. In the early 1900s, Charles R. Anthony, founder of the retail chain Anthony Stores, worked as a bookkeeper at the firm. The three-story brick building which housed the trading company was destroyed by fire in October, 1925.

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Mission schools sprouted quickly, but the major educational facilities were not created until 1893. The Mekasukey Academy for boys, near present Seminole, and the Emahaka Academy for girls, near Wewoka, were begun that year. These schools and the construction of the railways influenced the location and growth of the two towns.

Railroad lines constructed in 1895 ran from McAlester to Oklahoma City, passing through Wewoka. The rail line side track was the longest switch track west of the Mississippi River, and freight and cargo began to disappear along those tracks. Thus, the saying "lost in the Wewoka Switch" originated in the early 1900s. The Wewoka Switch and Side Tracks are on the National Register of Historic Places.



The Wewoka Switch and Side Tracks.

The townsite was platted in 1897. The Seminole National Council decreed that the Wewoka town lots were reserved for American Indians only, but in 1902 settlement of the town was opened to white settlers.

The Dawes Commission negotiated an allotment agreement in 1898 with the Seminole that prepared the way for statehood and the creation of Seminole County out of the tribal land. The Seminole sent delegates to the 1905 Sequoyah Convention in the unsuccessful effort to create a separate state out of Indian Territory. Consequently, in 1907 Seminole County was created when Indian and Oklahoma territories were joined to form the state of Oklahoma. Seminole means "runaway" or "those who camp at a distance".

County residents voted in 1908 to designate Wewoka, the largest town in the county at that time, as the county seat. However, Seminole and Konawa townspeople contested the selection, and another election was held in 1920, with Wewoka again the victor.

The Seminole National Capitol Building, built by the Seminole after the Civil War, served as the Seminole County Courthouse until a new structure replaced it in 1927.

Early-day newspapers included the Wewoka Herald, the Wewoka Democrat, and the Seminole County Capital. The weekly Wewoka Times now keeps citizens informed.

The region was a relatively infertile agricultural area, made up predominately of tenant farmers who raised cotton, corn, peanuts, oats, and, hay.

The search for oil in the county began in the late 1910s. Wewoka's first commercial oil well, the Betsy Foster Number One was drilled in March, 1923, by Roland H. Smith. The oil rush was on. In rapid succession

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The Home Stake Oil and Gas Company building is significant because it is the only remaining historic resource in Seminole associated with the first petroleum company to explore, sell leases, and drill wells in the Greater Seminole Oil Field.





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the Cromwell pool was developed in 1924, and the Fixico Number One brought in a Seminole gusher in 1926. The name "Greater Seminole Field" was adopted to identify all the small fields in the area. By September 1929, the Greater Seminole Oil Field became the premier high-gravity oil field in the United States, one of the most important oil fields ever found, and is still producing. At the height of its production, the Seminole (city) Field accounted for 2.6 percent of the world's oil production.



An older picture of the Greater Seminole Oil Field.

At one point, runaway production drove the price of oil down to seventeen cents per barrel. Oil producers and operators from the various fields met to discuss voluntary proration, well spacing, and production control. The excesses of the area had much to do with major state oil and gas conservation reforms enacted in the 1930s. The Greater Seminole was the last Oklahoma petroleum field allowed to practice unbridled oil production.

The county population increased from 23,808 in 1920 to 79,621 in 1930. A building boom soon followed in order to house oil-field workers and their families. The rapid influx of people and machinery taxed the local infrastructure and produced colorful tales.

Town histories relate stories of streets so muddy that cars sank up to their fenders. Buildings were hastily erected; saloons, outlaws, bawdy behavior, and railroad activity in the city of Seminole were second only to Chicago. The town of Cromwell, known as the "wickedest town in the United States", brought legendary William "Bill" Tilghman from retirement to patrol its streets. Tilghman died in that effort, and shortly thereafter, the entire town of Cromwell was destroyed by fire.

Lake Wewoka, northwest of town, was developed to serve as a water reservoir. By May 1928 an amusement park had been added for recreation near the lake. Junior college courses were offered at the high school beginning in 1929.

Oil-field services and clothing manufacturing have played a major role in the modern economy, and agriculture also plays a part.

The county is the home of Seminole State College, the Seminole Nation Museum, the Oklahoma Oil Museum and the Jasmine Moran Children's Museum.

The 11th Annual Cedar Street Blues & Jazz Festival will be held on Saturday, June 22, 2013, in historic downtown Wewoka. Festivities include an evening of live blues and jazz music, entertainment, wine tasting bar, Cajun food, crawfish boil, and a fireworks show. Read more on www.cityofwewoka.com/festivals.html.

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The original Mekasukey Academy for Boys was built in 1891 for the education of Seminole boys. It was the showpiece of the Seminole Nation. The building was mysteriously and completely destroyed by fire in 1935. The site was listed in the National Register in 1974.



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Listings on the National Register of Historic Places include:

- Home Stake Oil and Gas Company Building
- Sinclair Loading Rack
- Mekasukey Academy for boys
- Emahaka Academy for girls
- Seminole County Courthouse
- The Grisso Mansion
- The Wewoka Switch and Side Tracks
- Silas L. Brown House
- The Hotel Aldridge



The Hotel Aldridge, in Wewoka, is the oldest oil boom era hotel which remains intact, and is the best remaining example of plains commercial architecture in Wewoka.

Some of the prominent Oklahomans from Seminole County:

- Van Trimble, Pulitzer Prize-winning journalist
- David L. Boren, former Oklahoma Governor, U.S. State Senator, current President of the University of Oklahoma
- Ronald Chase, arts educator, painter, actor, photographer, film director
- Enoch Kelly Haney, Principal Chief of the Seminole Nation, Artist, and former OK State Senator
- Arthur Jones, founder of Nautilus, Inc. and inventor of Nautilus exercise machines
- Troy N. Smith, founder of Sonic Drive-In
- Aaron Gwyn, novelist and short story writer
- Gil Morgan, professional golfer and member of the Champions Tour
- Lee P. Brown, law enforcement officer, leading police departments in Atlanta, Houston and New York City
- Juanita Kidd Stout, the first African-American woman elected to serve on a state Supreme Court.

Seminole County Demographics

Population: 25,482

Area: 639 square miles

2012 Real Property Net Assessed Valuation: \$62,034,152

2012 Personal Property Net Assessed Valuation: \$22,728,218



Retirement Announcement

Glen Blood will be retiring effective June 30, 2013, concluding 23 years' service with the State of Oklahoma.

Glen has served as supervisor of the CAMA Section of the AdValorem Division. He has been an invaluable asset with his knowledge and expertise in property valuation utilizing computer-assisted mass appraisal technology.

Glen will be missed by his coworkers and county personnel as well. We wish him well in his retirement years.

