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 XXIII, Issue V ● May 2014

Director's Notes:

It is hard to believe that this newsletter marks the first anniversary of the massive May 20th Moore tornado. It seems as if that was longer ago than just a year, and yet for those affected, I'm sure the impact of such a catastrophic event is still real and immediate even after all the support that the community has received since the disaster. Our thoughts and prayers are with everyone who was impacted by this example of nature's power and unpredictability.

We've had two great district meetings for 2014. Our first sessions were the Southeast meeting, a team event hosted by Coal, Marshall, and Johnston Counties, and the Northwest hosted by Texas County. Everyone involved did a lot of work and their staffs really performed well in putting everything together. The "Guyla-Debbie-Cherry" team was really interesting option since the three counties joined their efforts and did a great job. Texas County also did a great job, hosting their first district meeting since 1995.

Often I've said I really enjoy traveling around the state and seeing the different landscape and features of our counties. It is a privilege to see so much of the state. I was amazed at the economic activity around the state in recent years—a lot of new construction. Especially enjoyable was seeing the Lake Texoma area in the southeast and the big sky country of Texas and Cimarron County.

We mailed 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 16th. As always, we need to have the abstracts in as early as possible, so our staff can review them prior to the State Board of Equalization meeting. Please make sure that you don't let the submission date slide by.

Five-year exemption EFTs were sent earlier this month and in April. This is the third year in a row that we have sent payments in April and May instead of June.

Public Service Section is really busy right now. We are working all the public service returns in our short appraisal season from April 30 when most of the applications are submitted to the State Board of Equalization by its June 16th meeting.

It's Annual Conference time again. We plan to meet after the McClain County District meeting with the County Assessors Association President, and the officers for a planning session for the Annual Conference. 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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Continued from page 1 "Director's Letter"...

We'll see everyone at the Northeast and Southwest meetings coming up in the last week in May and the first part of June.

Sincerely,

Jeff Spelman, CAE
Director, Ad Valorem Division

P.S. Scott Stossel has a new book on anxiety and worrying. It has two quotes of interest. "Don't worry. There are more things out there that alarm us than can actually harm us." And this quote from a writer and doctor, "For that which is but a flea-biting to one causeth insufferable torment to another." Robert Burton, "The Anatomy of Melancholy" published in 1621.

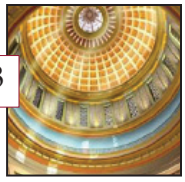
The Magnetic North Pole is in a constant state of motion. For years (1590-1900), the Magnetic North Pole was moving around in the northern part of Canada. For the last 100+ years the Magnetic North Pole has taken a definite northwesterly direction. This movement has sped up as well, now moving 30-40 miles a year.

The accompanying map is projected in British Columbian "Environmental Albers" using NAD '83 datum. The Longitude Lines run geographic north and south and are added to illustrate just how far the Magnetic North Pole has moved north and west over time.

As it moves toward Russia, interestingly, the Magnetic North Pole is now the closest it has been to the Geographic (physical) North Pole in over 400 years.

Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to cheath@tax.ok.gov.



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"Let's Get Personal" Property

by Doug Brydon

A Five-Year Exempt Manufacturing Reimbursement Payment was made in late April and disbursed the first week of May. This is the first payment for the 2013 tax year and the first payment for Common Education. There will be another payment in late May.

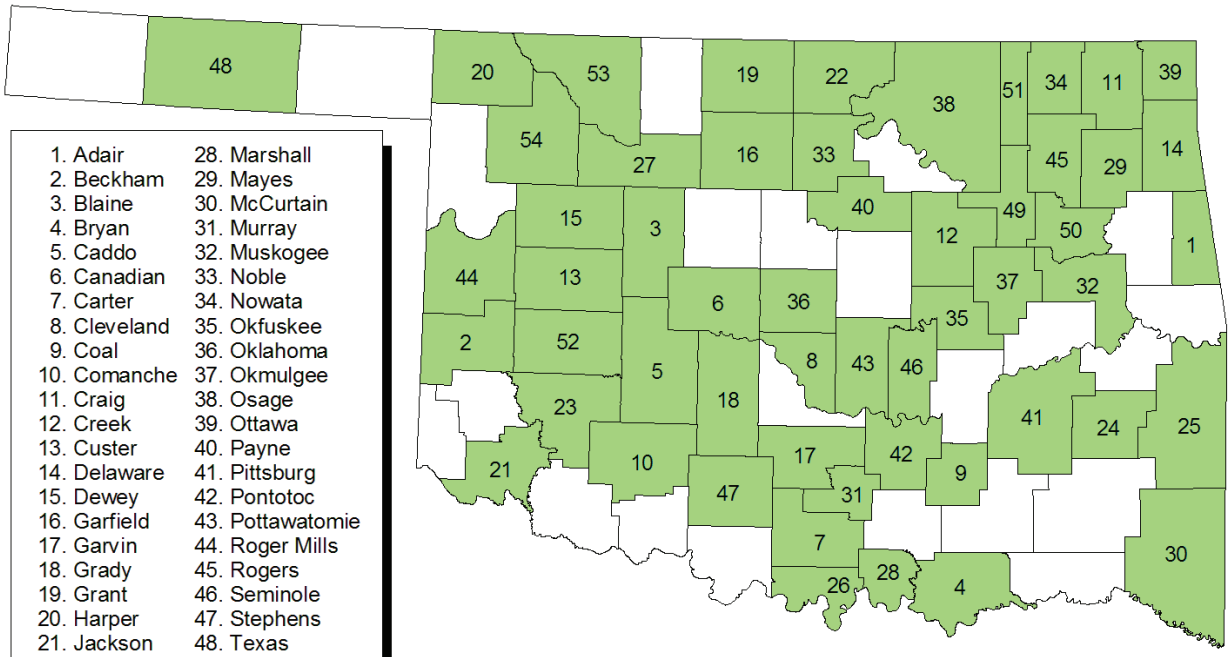
The projected amount for the Reimbursement Fund is $17.3M, which equates to a shortfall of $26M just to cover the Common Ed portion of the reimbursement. Be certain the County Treasurer understands this and remind them to read the payout sheet attached to the bulletin letter.

Also, make sure the taxpayer is completing the new 900XM Form that contains the intangible personal property request. It is listed on the Ad Valorem Division web page. The Approval-Disapproval Form (900XM A-B) is listed in the "Assessor Only" section.

There have been some calls concerning errors in the 2014 Personal Property Schedule, and we have addressed those issues. If you have any specific needs for the 2015 Personal Property Schedule, do not hesitate to call, so we can research the relevance to determine if it is a viable need. For 2015, we have added the 13-year life depreciation schedule to Section 10.

Never kick a cow chip on a hot day. – Will Rogers

COUNTIES PARTICIPATING IN TXM PROGRAM - 2014



1. Adair
2. Beckham
3. Blaine
4. Bryan
5. Caddo
6. Canadian
7. Carter
8. Cleveland
9. Coal
10. Comanche
11. Craig
12. Creek
13. Custer
14. Delaware
15. Dewey
16. Garfield
17. Garvin
18. Grady
19. Grant
20. Harper
21. Jackson
22. Kay
23. Kiowa
24. Latimer
25. LeFlore
26. Love
27. Major
28. Marshall
29. Mayes
30. McCurtain
31. Murray
32. Muskogee
33. Noble
34. Nowata
35. Okfuskee
36. Oklahoma
37. Okmulgee
38. Osage
39. Ottawa
40. Payne
41. Pittsburg
42. Pontotoc
43. Pottawatomie
44. Roger Mills
45. Rogers
46. Seminole
47. Stephens
48. Texas
49. Tulsa
50. Wagoner
51. Washington
52. Washita
53. Woods
54. Woodward

Map created by the Ad Valorem Division, April 9, 2014

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Lee Cruce

Second Statehood Governor

January 9, 1911 - January 11, 1915

Lee Cruce was born July 8, 1863, near Marion, Kentucky. He received a law degree from Vanderbilt University, returned to Kentucky and became a member of the bar in 1888. Cruce moved to Ardmore, Indian Territory in 1891 joining his brother's law firm named Johnson, Cruce, and Cruce. In June 1893 he married Chickie La Flore, thus becoming an intermarried citizen of the Chickasaw Nation. They had one daughter, Lorena, born in 1896.

Cruce entered politics in 1899 when he was elected alderman of Ardmore's first ward. Leaving the law firm in August 1901, he became a cashier at the new Ardmore National Bank and two years later became bank president. He favored single statehood and raised funds to send a lobbying group to Washington, D.C.

Cruce announced his candidacy for Oklahoma governor in July 1906 but lost his bid to Charles N. Haskell, a prominent member of the recent state Constitutional Convention. However, in 1910 he won the Democratic Party primary over William H. "Alfalfa Bill" Murray and two lesser-known candidates. In the general election Cruce prevailed over Republican Joseph McNeal and Socialist candidate J. T. Crumbie. Cruce was inaugurated as the second Governor of Oklahoma on January 9, 1911.

Governor Cruce proposed and gained legislation that changed banking regulations, reorganized the Board of Education, provided for better enforcement of prohibition, and made gambling a felony. He suggested reducing the number of colleges in an effort to reduce state spending.

Whereas the state's first governor exercised extensive executive control over the Oklahoma Legislature through his force of personality, Cruce continually struggled for power against the state legislature throughout his term. Despite the power struggles, Cruce did manage to complete many of the projects he initiated. Cruce's first major success came in the realm of automotives. With the increase in automobiles, the state legislature acted upon Cruce's recommendation and established the Oklahoma Department of Highways in 1911. Roads were improved with funds generated from an annual $1 license fee.

He narrowly missed impeachment proceedings based on charges of nepotism, filling appointive positions without consulting the legislature, and not informing the legislature about indiscretions in the offices of state auditor, state printer, and state insurance commission.

Believing the state needed to take on a greater moral role, Cruce supported enforcement of "blue laws". Through specific legislation, Cruce and the state legislature closed businesses on Sundays, and declared

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Continued from page 4 "Lee Cruce"...

prize fighting, gambling, bootlegging and horseracing illegal. This, combined with former Governor Haskell's prohibition plan, proved too much for the state to handle. The state legislature did not possess the funds needed to finance the operations and only ended up shifting funds around from one law enforcement agency to another.

Cruce, on numerous occasions in his role as Commander-in-Chief, called out the state militia to enforce the laws. The most famous of these events occurred when Cruce declared martial law in Tulsa to prevent a horserace from taking place. The race was brought to a halt as shots were fired over the heads of the jockeys. He was the first Oklahoma governor to use martial law, sending Adj. Gen. Frank Canton and the Oklahoma National Guard to prevent racetrack betting in Tulsa on April 14, 1914. Cruce also sent the National Guard to stop prizefighting on five occasions.

Cruce was an avid abolitionist when it came to the use of capital punishment throughout the state. Pioneering the movement to abolish capital punishment, Cruce commuted twenty-two death sentences to life imprisonment and only one execution took place during his administration.

During Cruce's tenure the Oklahoma Highway Department was established in 1911 as part of a national trend for better roads.

Congressional reapportionments nearly resulted in the downfall of Cruce's administration. In 1912, Cruce vetoed a bill to reapportion the state into eight congressional districts designed to minimize Republican voting strength. This veto, as well as the Governor's attempts to abolish some public institutions for economic reasons, led the legislature to investigate the executive branch. As a result, the State Auditor, State Insurance Commissioner, and State Printer were impeached. Cruce himself escaped impeachment in the Oklahoma House of Representatives by a single vote.

On the governor's agenda was the construction of the Oklahoma State Capitol Building. Under his supervision, the state legislature appropriated $750,000 for the building and established the three member State Capitol Commission in 1913. The Commission purchased the desired property in downtown Oklahoma City, and on July 20, 1914, groundbreaking began. On November 16, 1915 (Oklahoma's 8th birthday) the cornerstone was laid and construction began.

After Cruce left office, he returned to Ardmore, becoming wealthy after oil was discovered on his property. He continued his career as a lawyer and banker. In 1930, Cruce was defeated in the primary for the United States Senate losing out to Thomas Gore, one of Oklahoma's first Senators. Cruce died January 16, 1933, while visiting his daughter in Los Angeles. He is buried in Rose Hill Cemetery in Ardmore.

District Meetings:

- NE District - May 30
- SW District - June 6

August 5 - 8:

- OTC Annual Assessors Educational Conference
  Tulsa Marriott Southern Hills

Assessors Accreditation Courses:

- June 2-5: Unit VI Cadastral Mapping
  Tulsa Hampton Inn
- June 18-19: Unit VII Ag Land Valuation
  Tulsa Hampton Inn
- August 12-15: Unit II Real Property Appraisal
  Norman Hilton Garden Inn
- September 16-19: Unit III Mass Appraisal
  Norman Hilton Garden Inn

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IAAO Course 300—Fundamentals of Mass Appraisal

June 23—27, 2014 Wyndham Garden Hotel ● Oklahoma City

Sponsored By:

INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS
Oklahoma Chapter

Course 300 - Fundamentals of Mass Appraisal

This course provides an introduction to mass appraisal. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system.

Instructor: Marion Johnson, CAE

Contact Information: Billijo Ragland, Cleveland County Assessors Office

Email: bjragland@okco14.org

Phone: (405) 366-0230, Extension 2138

REGISTRATION AND PAYMENT IS REQUIRED BY JUNE 2, 2014

Continued on page 7...

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Continued from page 6 "IAAO Course 300"...

INTERNATIONAL ASSOCIATION of ASSESSING OFFICERS
Oklahoma Chapter

IAAO Course 300 Fundamentals of Mass Appraisal

This course provides an introduction to mass appraisal. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system. ***(AQB Approved: 33.50 CE with exam / 30 CE)***

Instructor:
Marion Johnson, CAE

Location and Hotel Rooms:
Wyndham Garden Hotel
2101 S. Meridian Ave.
Oklahoma City, OK 73108
Phone: (405) 685-4000
Fax: (405) 681-1674

Rates: $87.00 + tax per night for single or double occupancy *(ask for room block reserved for IAAO).* If tax exempt, a copy of the tax exempt letter must be provided. If using a Purchase Order, you will need to set up a "Direct Bill" with the hotel. In addition, a personal credit card will need to be on file for any incidentals.

Cost:
Course 300 Registration Fee is a total of $300, including student reference manual. Optional IAAO textbook titled "*Fundamentals of Mass Appraisal*" may be purchased for $55 for national members, $70 for non-members

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

Cleveland County Assessor's Office
Attention: Billijo Ragland— Course 300
201 S. Jones, Suite 120
Norman, OK 73069
Telephone: (405) 366-0230, Extension 2138 Fax: (405) 366-0234
Email: bjragland@okco14.org

Payment and Registration Must Be Received By No Later Than June 2, 2014

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

Schedule:
Class will run from 8:00 a.m. to approximately 5:00 p.m. Monday through Friday.
(***Times are subject to change at the instructor's discretion).***

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Continued from page 7 "IAAO Course 300"...

REGISTRATION FORM

IAAO COURSE 300
Fundamentals of Mass Appraisal
June 23-27, 2014
Oklahoma City, Oklahoma

INTERNATIONAL ASSOCIATION *of* ASSESSING OFFICERS
Oklahoma Chapter

Please Print:

IAAO National Member: (Check) Yes ☐ No ☐

Name: _____

Title: _____

Jurisdiction/Employer: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: (___) _____

Email Address: _____

Fax: (___) _____

$300.00	**Registration Fee (Including Student Reference Manual)**
	Textbook ($55 for National Members, $70 for non-members)
	Total Due to: Oklahoma IAAO Chapter

Make Checks Payable to Oklahoma IAAO Chapter, and Mail to:
Cleveland County Assessor's Office
Attention: Billijo Ragland— Course 300
201 S. Jones, Suite 120
Norman, OK 73069
Telephone: (405) 366-0230, Extension 2138 Fax: (405) 366-0234
Email: bjragland@okco14.org