

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:

I got to do something recently that none of you have ever experienced in your ad valorem careers. We met with a Pakistani delegation of local government officials to talk about the positive aspects of the property tax structure and laws in Oklahoma. They were here through a State Department program that introduces provincial politicians and civil servants to U.S. government practices in revenue and taxation.

It was very interesting. We had two members of the group that spoke Pashtun primarily and required an interpreter. The remainder spoke Urdu, but their English was quite good and were able to interact with us a lot.

They were mostly from Islamabad, Peshawar, and Quetta - so from all over the country. Pakistan established a property tax only about 10 years ago, according to one of the delegates.

One astute gentleman was asking questions related to every problem with property tax administration, working down the list like a pro: Ability to pay, administrative oversight issues, discovery, valuation and review challenges, problems with irate taxpayers, etc.

It was really interesting to say the least. Prior to their visit with us, they met with the Secretary of State, and with Tribal officials from the Cherokee Nation. How we got on “the list” of folks they wanted to talk to is beyond my comprehension. When I asked our Executive Director Tony Mastin about whether it would be okay to meet with them, he paused for a brief second, shrugged his shoulders, laughed, and just said “Why not?”

The visit with these Pakistani government officials was good for me. It made me realize that no matter how frustrated we get with our ad valorem system here, or no matter how many new and difficult administrative problems we are facing, it is still a sound and effective system overall.

We are enjoying all our district meeting visits with everyone. Special thanks to all our hosts this year. It is a lot of work putting together and hosting these meetings.

We met with the Assessors’ Association Officers, CLGT, and CCAP after the Northwest District Meeting in Enid May 8th to finalize plans for the 71st Annual Educational Conference at the Southern Hills Marriott in



Joe Hapgood and Troy Frazier met recently with a Pakistani delegation visiting the United States. The group was here through a State Department program that introduces provincial politicians and civil servants to U.S. government practices in revenue and taxation.



Continued from page 1 “Director’s Letter”...

Tulsa August 4-7. We have a good agenda planned, and I know the Association officers have been working hard to plan your evening activities.

There will be a special banquet the evening of Wednesday, August 5th to celebrate the 30th anniversary of the IAAO Oklahoma Chapter. Everyone who is interested will be welcome to attend, whether you are a current member or not. Our guest speaker will be the new IAAO Executive Director Ron Worth, who will travel from headquarters in Kansas City to be with us during the Conference.

June will be busy also with the State Board of Equalization meeting, IAAO Course 400 “Assessment Administration,” June 15-19, and the Southwest District Assessors’ Association Meeting June 19th.

Joe Hapgood, CAE
Ad Valorem Division Director

P.S. – “Go out on a limb...That’s where the fruit is.” - Will Rogers



Hello, everyone! My name is Steve Oliver, and as of May 4th I am the OTC Cartographer, the position formerly held by Troy Frazier. For the last four years I have been the Mapper for Pawnee County. My experience includes knowledge of ESRI products, MIMS and other open source GIS products, data entry, field work as a data collector and business personal property. I have completed the Advanced Accredited Program through OSU.

Many things are going on in the Ad Valorem Division, and we are busy preparing for the Tulsa Conference in August where I hope to meet each of you. Troy is being nice to me this year, and I am only scheduled to teach one class, maybe two, depending on how fast I pick up things in my transition to the State. Next year I should have full reins for the conference mapping track, and I hope to make it as knowledgeable and fun as I have come to experience it. If you have any ideas on things you would like to see at the conference, please feel free to contact me at the office or visit with me at the conference. I am always open to suggestions and constantly looking for ways to improve. My email address is steve.oliver@tax.ok.gov.

I look forward to serving each of you in the coming years, and please know that I am always willing to assist you in any way that I am capable of doing. See you in August.

“Let’s Get Personal” Property

by **Patty Heath**

There was a 5-Year Exempt Manufacturing Reimbursement Payment in mid-April which is the first payment for 2014 tax year, and it is the first payment for Common Education. Hopefully there will be another payment in late May.

The projected amount for the Reimbursement Fund is approximately \$17 million, which creates a shortfall of \$28.5 million just to cover the Common Education portion of the Reimbursement. Make sure the County Treasurer understands these first payments should be paid to Common Education.

If you have any specific needs for the 2016 Personal Property Schedule, don’t hesitate to call, and we will research the relevance to determine if it is a viable need.





Oklahoma IAAO Chapter Offering Two Courses



The Oklahoma Chapter of the International Association of Assessing Officers has scheduled two IAAO courses to be conducted in Oklahoma this year. The instructor for both classes is Marion Johnson, CAE, from Kansas.

Course 400 - Assessment Administration

Tulsa, Oklahoma (June 15-19, 2015)

Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor's office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.

See pages 7 - 9 for more information and registration form for Course 400.

Course 101 - Fundamentals of Real Property Appraisal

Oklahoma City (December 7 - 11)

Course 101 is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

Watch for enrollment information which will be forthcoming soon.

Johnston Murray

Fourteenth Statehood Governor

January 8, 1951 - January 10, 1955

Johnston Murray, was born in Emet, Indian Territory on July 21, 1902, in the mansion of the Chickasaw Nation's Governor, Douglas H. Johnston. His early education was governed by the work location of his famous father, William "Alfalfa Bill" Murray, Oklahoma's ninth governor. He attended public schools in Oklahoma and in Washington D.C., and graduated from Murray State School of Agriculture in 1924, where he played football. He married Marion Draughon of Sulphur, Oklahoma, in 1923 and had one child, Johnston, Jr.

Murray accompanied his father on a colonizing expedition to Bolivia where he lived for four years trying to make a success of the colony. Returning to Oklahoma he had business ventures in the newspaper, cattle and oil industries. Divorcing his first wife in 1929, he married Willie Roberta Emerson in 1933.

Murray graduated from Oklahoma City Law School in 1946.

His political experience included service in county positions, chairman of the State Election Board in 1941, Secretary of the School Land Commission in 1948, and Democratic County Chairman of Oklahoma County.





Continued from page 3 “The Governors of Oklahoma - Johnston Murray”...

In 1950, Murray announced his candidacy for governor in the Democratic ticket. During the campaign, he emphasized that he was “just plain folks” and utilized the popularity of his family name by referring to himself as “old Bill’s boy”. He won the primary run-off by 1,009 votes. His opponent, William O. Coe, an Oklahoma City attorney, decided to use the divorce proceedings filed by Murray’s first wife accusing him of child desertion. To Coe’s surprise, Marion Murray supported her former husband’s candidacy. He was declared the winner by a small margin after a bitter contest resulting in a vote re-count. “Alfalfa Bill” administered the oath of office to his son January 9, 1951.

Johnston Murray served as Oklahoma’s governor until January 1955. His program for the legislature stressed economy, no new taxes, and continuation of the program to recruit industry for Oklahoma. This proposal economized welfare expenditures by reducing the number of recipients from nine percent of the state’s population to slightly over seven percent based on closer scrutiny of qualifications. In accordance with Murray’s program, the legislature defeated a proposal to increase the state sales tax by three percent.

Perhaps the most controversial act passed during the Murray administration occurred in 1951 when elected officials and employees of state and local governmental institutions were required to take an oath of allegiance to the state and to the nation. Several faculty members of state colleges and universities were dismissed when they refused to sign the loyalty oath in compliance with the statute. Their objections were upheld by the Supreme Court of the United States in 1953 when the Court held the act to be unconstitutional.

In 1952, a proposed constitutional amendment permitting women to serve on juries was submitted to the people. This was approved by Oklahoma voters; however, two other questions, eighteen year old suffrage and a veterans’ bonus proposal, were defeated in the November general election.

Murray established the Governor’s Joint Committee on Reorganization of State Government and commissioned a “Broom Brigade to sweep the statehouse clean” of unnecessary personnel. The committee consisted of house and senate members and private citizens and operated only as an advisory group.

Other plans Governor Murray had to reduce state spending and to reform state government were thwarted by strained relations with state legislators.

In 1954, Governor Murray blamed legislative leadership for one of the longest sessions in history. The Twenty-fourth Legislature granted large appropriations for schools, roads, and mental hospitals. Much of the legislative program was opposed by the governor with the exception of consolidation of schools to improve instruction and revised ad valorem assessments to return a major part of school financing to local districts as well as increased appropriations for the state’s mental health program. This enabled the hospitals to expand staffs and upgrade rehabilitation of patients. Otherwise, Murray vetoed a dozen bills slicing several million dollars from legislative appropriations, including \$500,000 intended for college and university buildings.

These economic measures were offset somewhat by his approval of the purchase of Turner Falls as a state park for the sum of \$100,000. Additionally, the expansion of Oklahoma Turnpike Authority functions made possible the construction of the Will Rogers Turnpike, a toll highway nearly ninety miles long connecting Tulsa and Joplin, Missouri. He attempted to reduce state spending but was blocked by state legislators.

Governor Murray vetoed some forty bills establishing a new record for a governor.



Oklahoma Governor and Mrs. Johnston Murray at the 1955 Governors' Conference in Florida.





Continued from page 4 "The Governors of Oklahoma - Johnston Murray"...

Since Murray was constitutionally prohibited from a second gubernatorial term, his wife, Willie, ran for governor in 1954 but failed to win. A few months later the couple was in a bitter divorce which was finalized in 1956. He later married Helen Shutt.

Shortly after Murray's term as governor and unfavorable publicity after his divorce, he faded from the political scene until an article attributed to Murray entitled "Oklahoma Is in a Mess" appeared in the Saturday Evening Post in 1955. It caused a fury among Oklahomans. The new governor, Raymond Gary, publicly denounced the articles through a written rebuttal appearing in the same magazine. Due to this and many other problems such as financial reverses, Murray moved to Fort Worth, Texas, and worked for an oil well servicing company and later with a limousine service.

Murray returned to Oklahoma City and formed a law partnership with Whit Pate in February, 1960. In 1962 Murray announced his candidacy for the office of state treasurer, but he failed to make the runoff. He was a consulting attorney for the Oklahoma Department of Welfare where he served until his death April 16, 1974. Johnston Murray is buried at Tishomingo beside his father.

Volume XXIV, Issue V • May 2015



• **IAAO Course 400 - Assessment Administration:**

- June 15-19 - Tulsa
Registration information in this newsletter

• **Southwest District County Assessors:**

- June 19 - Hosted by Oklahoma County Assessor
Oklahoma City-County Health Department
2600 N.E. 63rd, Oklahoma City

• **Assessors' Accreditation Training:**

- Unit VI, Cadastral Mapping
- June 23-26 - Hampton Inn Central, Tulsa
<https://clgt.okstate.edu/events>

• **71st OTC Annual Educational Conference for County Assessors and Deputies:**

- August 4-7 - Tulsa Marriott Southern Hills



Oklahoma Chapter Celebrates 30th Anniversary



The Oklahoma Chapter of the International Association of Assessing Officers is celebrating its 30th anniversary this year with a commemorative banquet. The Chapter will take a look back at its origin, growth and accomplishments as well as outline its plans for the future. It is an honor to have Ron Worth, IAAO Executive Director, as the guest speaker for the evening.

The banquet is scheduled for Wednesday evening, August 5, in the Sequoia Room of the Tulsa Marriott Southern Hills. This is being held in conjunction with the OTC Educational Conference in progress during that time which will allow for more of the Chapter members to attend.

Admission to the event is free for chapter members whose dues are in good standing. Dues are \$10 a year, and all dues must be received by July 29, 2015 to attend the event. No membership dues will be accepted the day of the banquet. Non-chapter members and guests are welcome to attend, and their cost is \$20 per person. Pre-registration is necessary in order to accommodate all who wish to attend.

Make your plans now to come be a part of this milestone event.



30TH ANNIVERSARY BANQUET DINNER

OKLAHOMA CHAPTER IAAO



Come celebrate 30 great years of IAAO in Oklahoma

Where- Tulsa Marriott Southern Hills

When – August 5, 2015

Time – Reception and cash bar open at 6pm

Speaker – Ron Worth, CAE Executive Director IAAO

The Chapter has subsidized a majority of the cost to keep the price very affordable.

Name of Attendee

Chapter Member Yes/No*

Name of Attendee	Chapter Member Yes/No*

*Cost \$20 for non-member. Members free with current membership.

Make Checks payable to the Oklahoma Chapter of IAAO

RSVP and money due by July 29, 2015.

Return this page with funds to: Doug Brydon, Oklahoma Chapter Treasurer

OTC/Ad Valorem Division

3700 N. Classen Blvd., Suite 200

Oklahoma City, OK 73118

DO NOT mail registration to P.O. Box



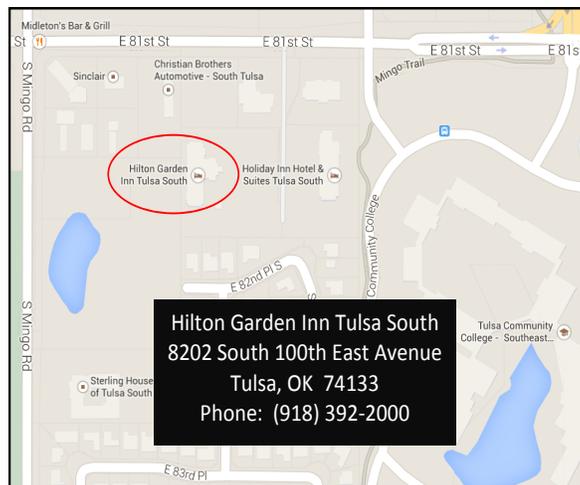
IAAO Course 400—Assessment Administration

June 15—19, 2015 Hilton Garden Inn Tulsa South • Tulsa, Oklahoma

Sponsored By:



INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS
Oklahoma Chapter



Course 400 - Assessment Administration: Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor's office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.



Instructor: Marion Johnson, CAE

Contact Information: Doug Brydon, Oklahoma Tax Commission

Email: dbrydon@tax.ok.gov

Phone: (405) 319-8200

REGISTRATION AND PAYMENT ARE REQUIRED BY May 26, 2015

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INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Oklahoma Chapter

IAAO

Course 400

Assessment Administration

Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor's office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions. (30 hours CE)

Instructor:

Marion Johnson, CAE

Location and Hotel Rooms:

Hilton Garden Inn Tulsa South
8202 South 100th East Avenue
Tulsa, OK 74133
Phone: (918) 392-2000

Rates: \$83 + tax per night for single or double occupancy (*block rooms reserved for IAAO Course 400*). If tax exempt entity, please include tax exempt letter. If using a Purchase Order, you will need to set up a Direct Bill" with the hotel. A personal credit card is required to be on file for incidentals.

Cost:

Course 400 Registration Fee is a total of \$350 which includes a student reference manual.

Registration:

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

Oklahoma Tax Commission
Attention: Doug Brydon — Course 400
3700 N. Classen Blvd STE 200
OKC, OK 73118
Telephone: (405) 319-8200 Fax: (405) 521-0166
Email: dbrydon@tax.ok.gov

Payment and Registration Must Be Received By No Later Than May 26, 2015

Materials:

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

Schedule:

Class will begin promptly at 8:00 a.m. on Monday, June 15 and will end at approximately 5:00 p.m. Tuesday through Thursday, class will start at 8:00 a.m. and end at approximately 5:00 p.m. Friday (Exam Day) 8:30 a.m. to 12:00 p.m. (***Times are subject to change at the instructor's discretion.***)



REGISTRATION FORM

IAAO COURSE 400

Assessment Administration

June 15-19, 2015

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: (____) _____

\$100.00	Registration Fee (includes student reference manual)
\$250.00	IAAO Certified Course Fee
\$350.00	Total Due—please make checks payable to: Oklahoma IAAO Chapter
OPTIONAL \$50.00	Assessment Administration book is available (but not required) for this course. If you would like to purchase this book, include additional \$50 with registration.

Make Checks Payable to Oklahoma IAAO Chapter, and mail, fax, or email to:

Oklahoma Tax Commission

Attention: Doug Brydon — Course 400

3700 N. Classen Blvd STE 200

OKC, OK 73118

Telephone: (405) 319-8200 Fax: (405) 521-0166 Email: dbrydon@tax.ok.gov