



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:

We have enjoyed our District meeting visits with everyone. Special thanks to each of our hosts this year. District Chairs were JaNell Enlow NE District, Matthew Smith SW District, Donna Prince NW District, and Jamie Foster SE District. Each of you did an amazing job, and you should be proud of your efforts.

It is a lot of work putting together and running these meetings. I just want you to know that it is greatly appreciated. I also know that your staff members played a significant part in your success, and we join you in thanking them as well for the work that they did on our behalf.

We met with the Assessor’s Association Officers, CLGT, and CCAP after the Southwest District Meeting in Frederick on May 5, to finalize plans for the 73rd Annual Educational Conference at the Southern Hills Marriott in Tulsa, August 1-4. We have a good agenda planned, and I know the Association officers have been working hard to plan your evening activities.

We are most pleased to have Dorothy Jacks, AAS, IAAO President-Elect attending the Tulsa Conference. We have also arranged for Lisa Hobart, PPS and Marion Johnson, CAE to provide instruction on personal property audit and depreciation issues, and commercial appraisal topics such as Review of Operating Statements and Development of NOI.

And of course, our colleagues at CLGT and CCAP will provide valuable information and participate in the Conference in a significant way, as always. We appreciate their assistance and cooperation in helping us provide our Oklahoma Assessors with such great educational material each August.

The end of May also marks the end to yet another Legislative session. There was only one ad valorem bill that made it through the legislative process, and obviously the main attention of the Legislature was once again directed towards dealing with the significant budget issues at the state level.

The AdValorem Division will continue to work hard to minimize the impact that the reduced budgets will have on our audits and county assistance efforts going forward. I am grateful to each and every one of our staff members who are always striving to operate in a professional manner with a service-oriented approach to all that they do, in spite of the many challenges.

June will be eventful also, with Abstracts due (remember we are located in a new building), Assessor’s Association “4-C” and Forms Committee Meetings June 13, State Board of Equalization meeting June 19, and IAAO Course I 12 “Income Approach to Valuation II,” June 26-30 in Tulsa.

As always, I continue to enjoy working with your Association Officers and appreciate their service and professionalism. I hope each of you has a great summer season. Hopefully you can find a little time away

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from the office to rest and relax during your “calm” period (or maybe that should be your “less hectic and crazy” period)!

Kind Regards,
Joe Hapgood, CAE
AdValorem Division Director

P.S. – “He that can take rest is greater than he that can take cities.” - Benjamin Franklin



How accurate is your county boundary? When I was working at the county level, this question was always in my mind, especially when it came to deeds that referenced one parcel, but spanned 2 counties. There is not much we can do to confirm accuracy unless the county is willing to hire a surveyor to redo the entire county. To my knowledge, one county has done that by hiring a retired licensed surveyor as their mapper.

As we should all know, streams and rivers are always moving due to the flow of water. This can cause some problems with the perception of land ownership. Luckily, the State Legislature fixed that for us, although some counties still are having this issue with the constant change of rivers and stream along state boarders. The answer is provided in 19 O.S. Section 36.

19 O.S. Section 36. Change in watercourse bounding counties as not changing taxable situs of property.

After the first day of January, 1963, where any county is bounded by the middle of the channel of any stream or watercourse, any change of such channel, whether by accretion, reliction, or avulsion, shall not bring about a change in the taxable situs of the property, and for all county and state purposes the boundary line will remain as originally shown on the tax rolls. Provided, that, as to such property which may have become subject to litigation as a result of being carried on the tax rolls of two or more counties prior to the enactment of this section, or shall subsequently become subject to litigation as a result of being carried on the tax rolls of two or more counties without either being prior in point of time, such dispute shall be resolved by final decree of the court.

Added by Laws 1963, c. 123, § 1, emerg. eff. June 3, 1963.

So, what does this mean for you? If your county’s boundaries are not defined by a river or stream, then it means nothing. If you do have a river or stream dividing your county and another county, then it can mean a great deal. How do you know what the county’s rivers and streams looked like in 1963? Google, Bing, Yahoo, etc. do not go back that far, nor do the digital aerials that the USDA has provided.

Welcome to the USDA Soil Survey book. Inside those books you might have fond memories, or nightmare, about counting the dots. Now most of the counties have digital copies of the Soil Survey that are newer than those publications. However, the soil survey books have at least one last treasure hidden behind their covers. They were printed in 1960s which means they will have the closest reference to what your boundaries were in the first day of January, 1963. Before attempting to tackle this task, it might be best to consult your neighboring county which could also be affected by your findings. That county might have a Soil Survey book that is closer to 1963.

When it is all said and done, the goal is to have your maps be as accurate as possible and also to look good in the process. Until next time, remember mapping is art and you are the artist.





“Let’s Get Personal” Property

by **Patty Heath**

There was a 5-Year Exempt Manufacturing Reimbursement Payment in May which completed the June 2016 Reimbursement. At the time this article was written, there was no clear budget appropriation for the June 2017 Reimbursement for Exempt Manufacturing. Common Education needs \$73.3M to cover their needs. Make sure your treasurers are prepared for possible multi-disbursements over the next couple of months.

There have been some calls concerning errors in the 2017 Personal Property Schedule. We have addressed those issues. If you have any specific needs for the 2018 Personal Property Schedule, don’t hesitate to call; we will research the relevance to determine if it is a viable need.

Patty Heath

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



Deadlines are fast approaching for County Abstracts, homestead, and 5-Year Manufacturing Exemption applications, so please remember that our offices have moved.

- If you are mailing in your paperwork, please send it to:

Ad Valorem Division
Oklahoma Tax Commission
P.O. Box 269060
Oklahoma City, OK 73126-9060

- If you are sending documents by certified mail, or by a delivery service, the address is:

Ad Valorem Division
Oklahoma Tax Commission
2501 N. Lincoln Blvd.
Oklahoma City, OK 73194-1000

- For hand-delivery only, you may bring documents to:

409 N.E. 28th Street
Oklahoma City

If you come in person, enter through the North door, and sign in with the security guard. He will call someone in Ad Valorem to escort you upstairs.



Watch your mailbox....

Registration packets for the 73rd Annual Educational Conference will be mailed out in early June.

The conference will be held August 1-4 at the Southern Hills Marriott in Tulsa.

Ad Valorem Forum Mailing List:

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





National Register Of Historic Places Sequoyah County, Part 2

This month, we continue looking at buildings located in Sequoyah County that are listed on the National Register of Historic Places.

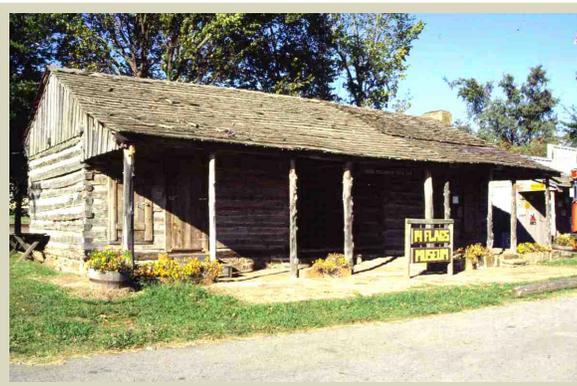
The Hines Round barn is located in Sallisaw. The barn is approximately 200-feet in circumference. It is a construction of 20 poured concrete walls of approximate 10-foot sections, which make it appear “round.” The barn floor is dirt, and the interior walls are lined with stalls. The west and south sides feature double sliding doors. Central scaffolding on the ground floor is enclosed and used as a tack room. A stairway on the east wall leads to the second floor, which features 10 windows placed in alternating sections of wall. The roof rises in two vertical ribbed sections to the peak, and is supported only in the center by circular scaffolding. Planks cover the vertical ribs horizontally on the exterior, and corrugated metal covers these planks. The concrete walls were painted white in the 1940s, and the metal roofing is painted silver. The barn was built in 1912 by W.R. Hines, directly west of his large two-story home on Adams Street. He owned several farms that he rented



Hines Round Barn, Sallisaw

to share croppers, and he wanted a barn to use as central hay and grain storage for all of his farms, and to house cattle and other livestock. Hines was the owner of the Palace Drug Store; one of the first banks in Sallisaw; and several other banks in eastern Oklahoma towns. The barn was located in a rural area when built, but the town has since surrounded the property on three sides. The barn was owned by the Hines family until 1947, when it was sold to R.C. Williams, who used it for his quarter horses. One of only three round barns in the state, the Hines Barn was added to the register in 1984.

Located on East Cherokee Street in Sallisaw is the Judge Franklin Faulkner home (cabin). It is estimated to have been built in 1845, and is currently part of the 14 Flags Museum. The 18 x 18 foot structure features front and back doors, one window, plain hip roof, fireplace, and a porch supported by cedar posts. The cabin walls were constructed of sawed logs that were hand-notched at the corners, and mud-chinked. The large stone chimney served a single fireplace. In 1956, the cabin was abandoned and threatened with destruction. It was relocated to downtown Sallisaw, about six miles southwest of the original location. It was carefully restored, with only one log having to be replaced. The chimney stones were all numbered before being dismantled, and were reassembled on the new site. The interior mantel is partly original, and a newer floor was laid on top of the original floor, to preserve it. The cabin contains some period furnishings, and serves as an informal pioneer museum. Faulkner moved to Indian Territory when the Cherokees were forced to move west of the Mississippi. He was a lawyer, mostly self-taught, who married a full-blood Cherokee woman soon after arriving in Oklahoma. They had two children. When his wife died in 1845, he moved to the Sequoyah



Judge Franklin Faulkner's House/14 Flags Museum

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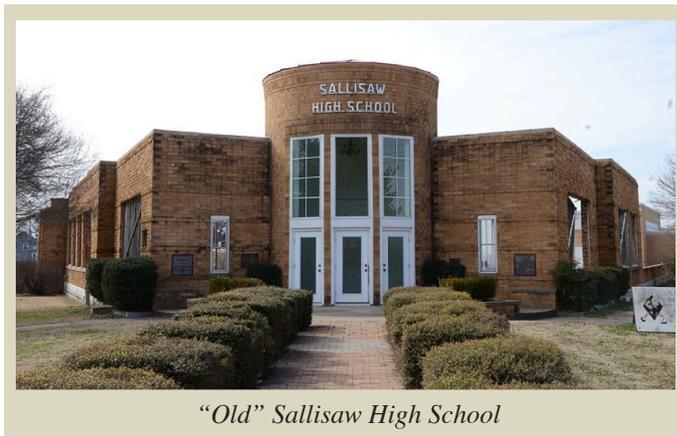




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District of the Cherokee Nation, near the log home of Sequoyah, where he built this simple log cabin. He then married another Cherokee woman, Nancy Pettit, and fathered six more children. Following her death, he married again, twice more, before his own death in 1887. The family cemetery where he was buried has been destroyed. His cabin is the only physical evidence of his life and contribution to the Cherokee Nation. It was added to the register in 1980.

The “Old” Sallisaw High School was built by the Works Progress Administration between 1939 and 1940. The single-story brick building used an unusual V-shaped plan, and features a round entrance tower in the corner of the “V.” It was erected on the site of a previous school built in 1908, that was razed in 1938. Approximately a third of the materials from the previous building were salvaged and used in the new construction. The foundation is made of concrete and sandstone that is faced with rough-faced course limestone from the razed school. Buff brick-faced, load bearing walls were erected. The entrance tower is centered in the “V.” A



“Old” Sallisaw High School

A sandstone auditorium had been completed by the WPA in 1938, and this wing adjoined it when finished in 1940. The auditorium burned in 1974, and was rebuilt the following year. The connecting hallway was removed in 1988 for fire insurance purposes, so that the auditorium is no longer attached to the school building. The building’s interior features hardwood floors, plaster walls, and door and window facings salvaged from the 1908 school. The entrance tower consists of interior brick walls and a concrete floor. An original wood and curved-glass trophy case sits at the point of the interior “V” within the entrance. Alterations to the building include dropped ceilings and wood paneling in the hallways, and the subdivision of some of the larger classrooms. Exterior alterations include replacement of original windows and doors. The school is located at the southwest corner of Creek and Walnut Streets, and was undergoing restoration at the time of nomination to the historic register in 1997. The plan was to use the building as a museum and civic meeting place.

In 2003, the First Presbyterian Church, located at 120 South Oak Street in Sallisaw, was added to the historic register. Constructed in 1918, the building used modified plans of a church built in Van Buren, Arkansas two years earlier. The two-story building is done in an early 20th Century Classical Revival Style, featuring four upper pediments, high roofs, and a dome. The lower level is a half basement, with an exposed concrete foundation wall as a band at the base of the building. The upper exterior walls are a mixed blend of rough textured brick, with colors ranging from deep purple gray, to terra cotta red, with taupe colored “V” tooled mortar joints on the exterior, and common brick on the interior surface. The interior of the wall has a plaster finish. Together, both the exterior and interior walls are 14



First Presbyterian Church, Sallisaw

inches thick. The building features several leaded stained glass windows set in wood frames. The dome is approximately 40 feet high, and is a complicated construction of handmade, specially cut and warped wood. It features a clear glass 10-foot exterior skylight, with an interior 8-sectioned dome-shaped stained glass skylight over the center of the sanctuary. The sanctuary is a large truncated squared room with curved pews and a floor sloping toward a raised altar in one corner, and was unique to the time it was built. The complete description of the church’s construction is too lengthy to cover here, but it is available on the National Park Service Website: <https://npgallery.nps.gov/nrhp>

