



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 Rian Parker, NW District; Krystle Uecke, SW District; Trina Williams-Smith, SE District; and Larena Ellis Cook, NE 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 Northwest District Meeting in Watonga on May 4, to finalize plans for the 74th Annual Educational Conference at the Southern Hills Marriott in Tulsa, July 31 – August 3. 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 Tim Boncoskey, IAAO President-Elect, attending the Tulsa Conference. We have also arranged for Lisa Hobart, CAE, PPS, ASA, and Marion Johnson, CAE, to provide instruction on personal property and commercial appraisal topics. 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. Congratulations to the Assessor’s Association and CLGT for getting the CAMA Bill safely navigated through the legislative process this year. I know a tremendous amount of work has gone into this project over the past several years. The Ad Valorem Division will work with the Association and CLGT to implement the changes, which are effective July 1, 2019. As a result of the passage of HB 3372, we will not be doing the database upgrade to the State System CAMA software, as we had discussed earlier this year. We felt it was in everyone’s best interest to keep things simple during the interim period, while awaiting transition to a new CAMA program.

Next month, the Ad Valorem Division will be sending out a bulletin letter requesting submission of a new Visual Inspection Plan (required by statute) from each county by October 1, 2018. We have updated the template, for use by assessors in completing the plan, to make the process as painless as possible. We will have a brief session on this subject at our Educational Conference in Tulsa. Anyone with questions can certainly talk with Troy Frazier, or their field analyst, to get answers. It’s hard to imagine that we are about to complete another 4-Year Visual Inspection cycle!

June will be eventful for several reasons, with Assessor’s Association “4-C” and Forms Committee Meetings June 14; Abstracts due June 15; State Board of Equalization meeting June 18; and IAAO Course 102 “Income Approach to Valuation,” June 18-22 in Tulsa.



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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 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  
Ad Valorem Division Director

*P.S. – “Rest and be thankful.” - William Wordsworth*



Let’s talk about land valuation. Are you counting dots, or are you using your mapping system to evaluate your land? Per statute, all lands must be evaluated at least once every four years (§68-2820). Along with your normal visual inspections, your land-use needs to be updated by visual inspection, with the assistance of aerial photography. If you are using the old land books, the USDA stopped printing those back in the 60’s; or if you are using Mylar’s given to the Assessor’s office back in the 90’s, they are out-of-date as well. A few things have changed since then. The only way to have updated land-use is to keep it up-to-date, and that means to reproduce it at least once every four years. Now, that does not mean you need to completely trash what you had previously done, but you do need to go through it (preferable during your visual inspection cycle) and verify that it has not changed since the last time you looked at it.

There are four agricultural use categories that have been defined by the State Equalization Board and the Ad Valorem Division, Oklahoma Tax Commission (OTC). The four sub-classifications of agricultural real property are identified as: Cropland, Improved Pasture, Native Pasture, and Timber. Each is defined as follows:

- **Cropland:** Land actually cultivated, or that was cultivated during the immediately preceding calendar year, for the production of agricultural commodities, to include fruit and nut orchards, commonly referred to as farming, according to its actual use. Cultivated land which is idled and placed in a conservation reserve program, and upon which an annual payment is received, will continue to be classed as cropland. (wheat, corn, peanuts, cotton, alfalfa, etc.)
- **Improved Pasture:** Land currently being used, and maintained, for the production of improved grasses. (Bermuda, Fescue, Plains-Bluestem, etc.)
- **Native Pasture:** Land currently used for the production of non-improved grasses. (Old World (native) Bluestems, Buffalo, Indian, Switch, etc.)
- **Timber / Waste:** Refers to all other lands in this state which are not classified as cropland, improved pasture, and native pasture.

Determination of whether a parcel is cropland, improved pasture, native pasture or timberland can be done in the following ways: **On-site inspection, Aerial Photography, Questionnaire to owner, or Questionnaire to renter.**





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Since it can be difficult to determine the exact amount of land designated as cropland, improved pasture, native pasture or timber-wasteland by on-site inspection, the county assessor may need to question the renter or owner. An alternative to questioning the renter/owner is inspecting maps and aerial photographs. Maps and aerial photographs on agricultural land use are maintained by the Natural Resources Conservation Service (NRCS), USDA. Such maps are available in most county NRCS offices. Aerials flown by the Farm Services Agency (FSA), USDA and provided to the counties by the Ad Valorem Division can also be used to indicate land use. NRCS does not normally measure the area unless the owner is participating in one of their programs. An on-site inspection is necessary to confirm information taken from the photos. A comparison of the aerial photograph with the soil map of the section will more easily identify the use by soil type.

Aerial photographs give a good indication of (a) the agricultural use(s) and (b) the amount of acreage in each agricultural use. It is good practice to first inspect the aerial photographs and then follow up with a visit to the property. The aerial photograph is also an important tool in locating and identifying improvements or structures situated on the land.

Most counties have a soil layer that they can use to help with properly categorizing land-use. If you do not, contact me, and we can work out a way to help modernize your current methods. I will be teaching a class on this subject at the Annual Education Conference in August. If you are interested in mapping, I will look forward to seeing you there. ‘Till next time....

*§68-2820. Visual inspection of taxable property.*

*A. Each county assessor shall conduct a comprehensive program for the individual visual inspection of all taxable property within his respective county. Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years.*

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## “Let’s Get Personal” Property

by **Patty Heath**

Thank you for your responses to the 5-Year Exempt Manufacturing balancing. Here are the actual figures: Total Reimbursement - \$134,381,250; Common Ed - \$93,578,228; County - \$10,685,505; Career Tech - \$16,188,996; other - \$3,070,042; and Community College - \$858,479.

This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program. The projected payout by property type still has Electric Wind Generation leading the way at 45% of the reimbursement amount, with Traditional Manufacturing at 23%. The rest as follows: Large Manufacturing at 10%, Data Computer Processing at 21%, and Distribution at 1%.

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## Ad Valorem Division Provides Damage Assessment Assistance for Dewey County Wildfire

Dewey County Assessor Julie Louthan recently requested assistance from the Ad Valorem Division in conducting damage assessments for property damaged in the recent Rhea wildfire.

Division staff spent the week of May 21st providing support and assistance with inspections of damaged or destroyed homes and other structures in Dewey County. At least 33 residences were lost in this huge fire, along with hundreds of outbuildings, barns, sheds, farm equipment, and livestock.

In advance of the field inspection assistance, Division Mapper Steve Oliver prepared and distributed map books for Ad Valorem field staff members who volunteered to assist in this project.

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The review team was headed by Rob Tigner, Revenue Unit Manager of the CAMA/Equalization Section, along with Matthew Goeringer, Cathy Miller, Becky Mattson, and Cheryl Ragains, who are Field Analysts in that Section. Troy Frazier is the Administrator of the Section that provided assistance.

Surrounding counties also offered their assistance and support, and also assisting Dewey County was Richard Sanders, Custer County field appraiser.

As a side note, Matthew Goeringer of the Division also assisted in fighting the Rhea fire over a three-day period, in his capacity as volunteer firefighter with the Bessie Fire Department. Matthew actually still worked his Tax Commission job during the day, and then joined his fellow firefighters in battling the blaze during the evenings and overnight periods.

The Rhea wildfire in Dewey County burned a total of 286,196 acres of land, making it the largest wildfire among several in the state this year.

The Dewey County Assessor’s Office has a small staff of just three people, including the Assessor.

“I really appreciate the assistance of Ad Valorem Division staff in conducting damage assessments for the properties affected by the wildfire,” said Dewey County Assessor Julie Louthan.

“It was an overwhelming project for a small office to handle, and I couldn’t have done it without all the help from your Division,” Louthan added.

## Dewey County Wildfire Images



*Division staff members meet with the Dewey County Assessor to plan damage assessment inspections. Pictured left to right are: Becky Mattson, Julie Louthan (Dewey County Assessor), Cheryl Ragains, Cathy Miller, and Matthew Goeringer*



*Remains of a tractor caught in the path of the Rhea wildfire.*



*Pictured is one of the 33 residences lost during the wildfire.*



*The fast-moving Rhea wildfire left many residents scrambling to get out. Numerous vehicles were burned in the fire, as evidenced in this picture.*





## National Register Of Historic Places Rogers County, Part 1

Rogers County has many sites listed on the National Register of Historic Places. Several of these are located in Claremore, which is also the County Seat. One building sure to catch the eye is The Belvedere, located at 109 Chickasaw Avenue. It was constructed in 1902 as a single family residence. The rectangular shaped, three-story building was patterned after structures John M. Bayless had seen in Europe. It features red and yellow bricks that are laid in a running bond pattern, with red brick turrets at each of the building's corners. Turrets at the front of the house are round, with conical roofs, while the two at the rear are square, with pyramidal roofs. Each turret is topped by a hip knob with finial. The front of the house features a three-tiered porch between the turrets, with Doric columns on the first and second floors providing support for the upper decks. Each deck has a balustrade. A carriage porch, with a semi-circular drive leading to the street, is located on the northeast side of the home. Bayless established the Bank of Claremore and also built the Sequoia Hotel, an athletic club, and an opera house. He was also instrumental in the development of the radium water baths in Claremore, which attracted clients and visitors from across the nation. In the mid-1920s, The Belvedere was converted into apartments. It was added to the register in 1982.



*The Belvedere, Claremore*

Claremore was the home of the Oklahoma Military Academy (OMA), and two buildings on the register were once a part of that institution. The buildings, known as Preparatory Hall and Maurice Meyer Hall, are located on College Hill Drive, and were nominated to the register in 1982. Constructed in 1909, Preparatory Hall is a two-story red-brick building, with a raised basement, that housed one of the first high schools in northeastern Oklahoma. It is one of the oldest buildings continuously used for educational purposes in that part of the state, and was home of Eastern University Preparatory School from 1909 to 1919. In 1919, the legislature decided to convert the school into the state's only military academy (OMA). The building's front entrance is located in a portico framed by pilasters topped with a dentil-adorned pediment. The portico is topped by a dome set on a rectangular base. Brickwork friezes decorate windows on the first floor, and a parapet extends around the entire building. The building was painted white in the 1950s. In 1971, OMA was replaced by Claremore Junior College, and today is known as Rogers State University. The hall is still in use.



*Eastern University Preparatory School, Claremore*





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The Maurice Meyer Barracks, or Meyer Hall, was built in 1920 as the first residence hall at OMA. Prior to its construction, the first class of 40 cadets lived in tents on the school grounds. The two-story building is clad in red brick, laid in a running bond pattern. A large roofed porch, which has a 3-foot high brick wall surround, has a full entablature pediment supported by four Ionic columns. The building's entrance is centered within this covered area. A parapet runs around the entire building, and the area above the porch is decorated with brickwork friezes. Meyer Hall served as barracks for OMA until 1971, when it was converted to classrooms. In 1982, the building housed a community center and hosted workshops, club meetings, and campus organizations. It became part of Claremore Junior College in 1971, and is now home of administrative offices of Rogers State College.



*Maurice Meyer Barracks, Claremore*

Mendenhall's Bath House, located at 601 7th Street, and was added to the historic register in 1983. Built before statehood in 1903, it was the first mineral water facility of its type in Oklahoma. It operated as a bath house from 1904-1980. The Mendenhall family constructed the bathhouse, which consists of lodging facilities and storage tanks, following the discovery of mineral springs by George Eaton. Eaton was drilling for oil near Claremore in Oklahoma Territory when he discovered an unusual source of bad smelling water. Referred to by locals as “radium water,” it was believed to have curative powers for people who swam or bathed in it. The Mendenhall lodging/treatment building is a two-storied rectangular structure of red brick laid in a running bond course. It has a flat roof with a parapet on three sides. A two-tiered porch with a slanting roof extends across the front of the structure and features decorative wrought iron posts. A wrought iron railing extends along the second floor. Two redwood holding tanks were built in 1907 at the rear of the building to hold the mineral water. The tanks are supported by a half-story building of red brick, with walls extending from each corner to help support the tanks. A six-foot square well house was built in 1903 of sandstone laid in a random rubble course. Following the completion of the well house and two-story lodge, the family began to advertise their bathhouse in newspapers throughout the Midwest. The peak period for bathhouses and lodges in the Claremore area was 1910-1940, when there were at least 20 facilities in operation.



*Mendenhall's Bath House, Claremore*

With the arrival of the “Mother Road” or Route 66, new opportunities arose for people in towns that were located along the way. This was true for Claremore as well, and in 1929, construction was begun on the Will Rogers Hotel, located at the intersection of Lynn Riggs Avenue and Will Rogers Boulevard. The hotel

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has housed many businesses throughout the years, in addition to providing beds for travelers. Businesses have included coffee shops, drug stores, a beauty shop, bath house, and the Montgomery Ward Department Store. The rectangular building has various numbers of floors, depending on how the space was used. On the side that housed Montgomery Ward, the building has five stories and a basement at the front, and three stories in the rear. On the “hotel” side of the building, there are six floors and a basement. The lobby, coffee shop, kitchen, drug store, barber shop and beauty shop, were all located on the first floor. The second floor of the “hotel section” featured



*Will Rogers Hotel, Claremore*

a mezzanine and ballroom, and some guest rooms. Guest rooms were also located on the third, fourth, and fifth floors, with the sixth floor reserved for “radium water” baths, cooling rooms, shower rooms, massage rooms, and a sundeck, with men and women served in separate areas. Tanks holding the radium water were located on the roof. A small bell tower adorns the top southwest corner. Even though the building was shared by the department store and hotel, the only common entrance between them was located in the basement.

The hotel was built by a trio of investors, Louis Abraham, Walter Krumrei, and Morton R. Harrison, and was designed by architects Hawk and Parr of Oklahoma City. The first phase was the Montgomery Ward Department Store, which opened in 1929, followed by the opening of the Will Rogers Hotel in 1930. The building’s Spanish Colonial Revival style exterior is constructed of brick. All exterior walls, and most of the interior walls, are constructed of red brick, except for the elevations on the southwest and northwest sides, which are faced with two-toned buff color brick accented with terra cotta, stucco, and tile. The commercial side of the building features display windows with



*Will Rogers Hotel Lobby*

a recessed double entrance centered between. The façade of the hotel portion features a small pediment between finials which span across the sixth floor. A wrought iron balconette is located in front of a pair of windows. Many other decorative elements use terra cotta and brick work. Some famous clients of the hotel include Bob Hope, Joel McCrea, several Oklahoma governors, and Will Rogers himself, who usually stayed in a suite on the second floor. The hotel was vacant at the time of nomination to the register in 1994. A great deal of information about the Will Rogers Hotel can be found at: <https://npgallery.nps.gov/nrhp>

More sites in Rogers County will be explored in next month’s Forum.

## 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](mailto:jbittner@tax.ok.gov).

