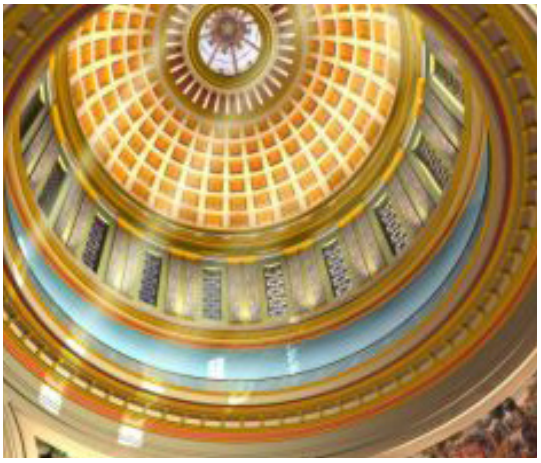

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

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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 Dave Neely, NE District; Scott Kirby, SE District; Johnathan Beck, SW District, and Brad Rennels, NW 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 and CLGT after the Northeast District Meeting in Nowata on May 3, to finalize plans for the 75th Annual Educational Conference at the Southern Hills Marriott in Tulsa, July 30 – August 2. We have a good agenda planned, and we're excited to host this "Diamond Edition" of the Conference for each of you.

As a special part of this year's Educational Conference, the Ad Valorem Division will be hosting a banquet Wednesday night, July 31st. There will be no charge for the banquet for those registered Conference attendees, and we will have extra banquet "tickets" available for any guests/spouses, friends you might want to bring along. The exact cost for "extra" banquet tickets will be detailed in the registration packets that will be sent out in early June.

We are most pleased to have Amy Rasmussen, RES, AAS, IAAO President-Elect attending the Tulsa Conference. We have also arranged for Lisa Hobart, CAE, PPS, ASA to provide instruction on personal property and commercial appraisal topics. And of course, our colleagues at CLGT will provide valuable information and participate in the Conference in a significant way as always. We appreciate everyone's 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. As always, there are challenges that arise during the session, which also present opportunities for us to work together. We're grateful for all the good communication that took place to keep everyone informed and up to date throughout the legislative process.

June will be eventful for several reasons, with Abstracts due, Assessor's Association "4-C" and Forms Committee Meetings June 13, State Board of Equalization meeting June 17, and IAAO Course 201, "Appraisal of Land," June 24-28 in Tulsa. Marion Johnson, CAE will serve as instructor for that class.

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
Ad Valorem Division Director

P.S. – "Rest and be thankful." - William Wordsworth

Over the next two months, I am going to address a few common questions that I receive.

A few months ago, I gave a heads up to all of you about some security changes with ESRI. Those changes went into effect on April 16th. If the online data that you were using has disappeared, that is because ESRI has made some security changes to keep ArcView Online secure. Below are some links to resolve any disconnect issues you may be experiencing:

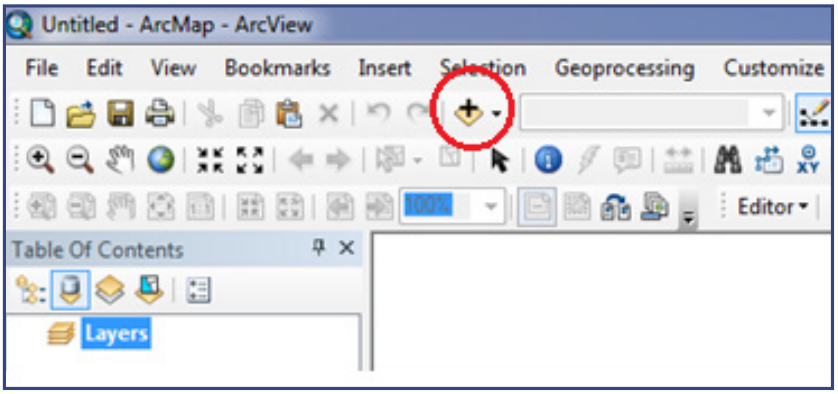
If you have a current subscription to ESRI, your best choice is to log in to https://my.esri.com/ then go to the "My Organization" tab, "Downloads", and choose ArcGIS Desktop, and download version 10.7.

If you are not current on your subscription, either call ESRI to see what it would take to upgrade your subscription, or go to the following link: https://support.esri.com/en/technical-article/000019288

Every year, I have sent out a Mapping Support Disc that includes yearly updates for your city and school district boundaries. The one I send this year will be the last one I will be able to send directly to you. Even though I will not be able to give this information to you, I will work with your vendors to make sure you have the correct information available. I will send you a reminder at the end of the year on how you can get the correct files you need for assessment, but you will have to contact your vendor for any setup assistance. The NRCS flies aerials every 2 to 3 years, and the last one was in 2017. We have not heard anything about aerials this year. As they become available, I will send you detailed instructions on how you may get them for your office. Once again, you will need to consult your vender for installation assistance.

To add data yourself, use the following steps:

Step 1: Click on the "Add Theme" button to start loading mapping layers.



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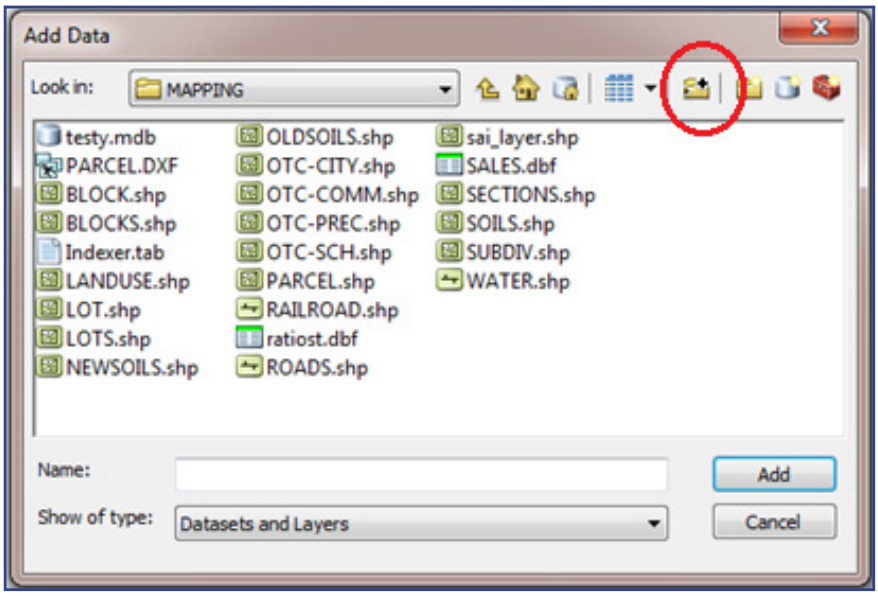
Step 2: In the navigation window that opens, find your mapping layers. If you cannot find the directory where you know the mapping layers are located, click on the "Connect to Folder" button. (ArcGIS tries to remember where you have been. This button will allow you to browse and find any directory.)



Step 3: Select your mapping layers and click on the "Add" button. (If you have layers with multiple projections, load the UTM files first. This will help the aerial photos line up correctly with the rest of your mapping.)

Next month, I will discuss how to use your mapping software to determine if your "Parcel Layer" is coded correctly, and in the right School District, along with how to create new layers, join data bases, and export data out to vendors.

"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 - $143,121,521.00; Common Ed - $100,067,936.00; County - $21,521,474.00; Career Tech - $17,494,038.00; other - $3,178,048; and Community College - $860,025.

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 32% of the reimbursement amount, with Traditional Manufacturing at 24%. The rest as follows: Large Manufacturing at 19%, Data Computer Processing at 24%, and Distribution at 1%.

Ad Valorem Forum Mailing List:

If you would enjoy receiving this monthly publication, please send your email address to mandy.wilkerson@tax.ok.gov.

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

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National Register Of Historic Places Hughes County

Sites in Hughes County that are listed on the National Register of Historic Places are the focus of this month's feature. Holdenville is the county seat, and although the courthouse is not on the list, Holdenville's City Hall is. The two-story red brick building is located at 102 Creek Street. The Georgian-style structure was erected in 1910 by contractor Jack Britton for $8,700. The building's style departed from the Victorian Romanesque and Western Commercial building styles that were prevalent at the time. It features prominent stone quoins, a belt course of stone, keystones, second story pediment, and a first floor entry portico. A metal cornice extends around the building. The interior is partitioned into smaller offices, and at the time of nomination in 1981, most of the original interior components were intact, including tin ceilings, a cast iron walk-in vault, and original court room and jail cells on the second floor. An addition to the rear of the building in 1951, for the fire department, was done to keep in harmony with the building's style.

Holdenville City Hall

The Holdenville Armory, located at U.S. 270 and North Butts Street, was built in 1936 as a Works Progress Administration (WPA) project. WPA projects were important to many of the state's communities during the Great Depression, as they provided jobs for locals, and created spaces that were valuable to the citizens. Whenever possible, local materials were used for construction. Holdenville's Armory is constructed of red brick and features single metal casement windows. Simplified stepped pilasters with decorative brickwork, accent the corners and doorways. Limestone caps placed on the parapets give the building an Art Deco feel. As with all armories, there is a section with a vaulted ceiling. The garage area is located on the west side, and has eight doors. The armory was added to the register in 1988.

Holdenville Armory

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The John E. Turner House is also located in Holdenville, at 401 E. 10th Street. Immigrant master craftsman Leigh Broughton built the house for R. M. McFarlin between 1910 and 1911. When McFarlin moved to Tulsa in 1921, attorney John E. Turner purchased the house from him, along with the Keystone Hotel. The house is a three-story square frame building. The tiled roof is hipped, with bell curves and decorative cresting. A corbelled brick chimney extends through the tiling. The eaves of the roof dormer, main house and first floor porch roof are broad and feature dentil molding. A veranda extends around two sides, and a front door of paneled oak and glass is set off center on the front side. The narrow clapboard siding is painted white and the foundation is made of rusticated buff colored stone. Ten Tuscan columns, set upon buff colored stone plinths, support the front pediment and veranda roof. Wood balustrade sections appear between the columns, except for the entryways. The family who purchased the home in 1978 from the Turner family has tried to restore the home to its original state. It was added to the register in 1983.

John E. Turner House, Holdenville

In 1988, another armory located in Hughes County was added to the historic register. The Wetumka Armory was built in 1936 as a WPA project. The single story building is constructed of red brick with running bond. The central section features an arched roof, while sections on either side have flat roofs. There is a tower in the central section with tower-like parapets at each corner. Rusticated and coursed buff colored sandstone is used as quoins, framing pilasters and along the top of each wall and pediment. The building has eight garage doors, and features metal casement windows with segmental arches over the doorways.

Wetumka Armory

Another WPA project, the Wetumka Cemetery Pavilion and Fence, was added to the register in 1988. The pavilion is a single story structure constructed of dressed and uncoursed native sandstone. A parapet adorns the flat roof. The front façade includes a double doorway with windows placed symmetrically on either side. A three-foot tall native stone fence running 845 feet in length borders the site. The undressed stone is artful in the

Wetumka Cemetery Pavilion

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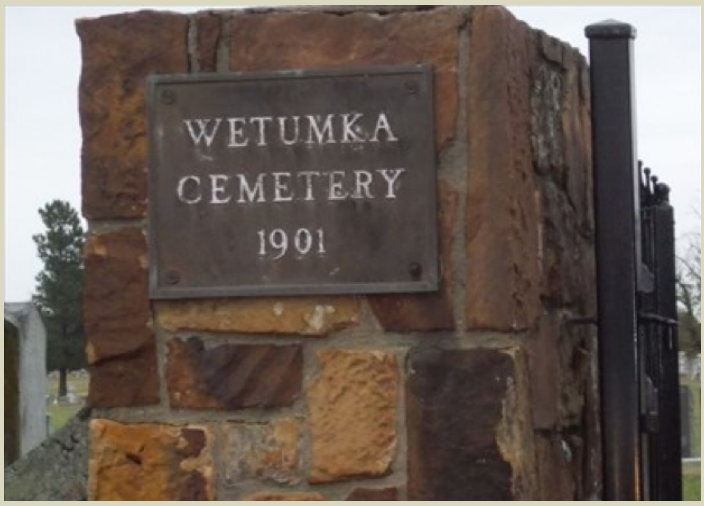
way it is placed. The site also includes a 15-foot tall circular water tower (not pictured) that is 36 feet in circumference. Great skill is shown in the masonry work of its curved walls.



Wetumka Cemetery Fence

In Spaulding, a gym and auditorium were built in 1936 as another WPA project. The rectangular building is one-story and constructed of untooled and uncoursed native sandstone. Window openings reached to the eaves of the gabled roof. Although the openings have been altered, or filled in, the original masonry work is intact. Building of the gym provided employment for oil field workers in Spaulding, and a space for school and community activities, especially basketball. The building is still looked upon with pride by area residents, "whose town has all but disappeared," according to the nomination form. The gym was added to the register in 1988.

Spaulding School Gymnasium-Auditorium

The last stop on a tour of Hughes County is the Stuart Hotel. Construction was begun on the two-story hotel in 1901 and completed in 1903. It was built by B.A. Nunn, as a place for workers from the Choctaw and Western Railroad to stay. He operated the hotel until 1915, when it was bought by a man named Orr. Clients of the hotel changed as time went on, and railroad employees were replaced by oil field workers. Mr. and Mrs. Orr operated the hotel until 1968. It was known for serving family style meals in the dining room, called the Star Café. In the late 1920s, John "Pretty Boy" Floyd came to see his uncle Mark Poe, who lived nearby. Floyd, Adam Richetti, and their friends, stayed in room No. 6, at the rear with an outside stairway. During the Great Depression, many folks moved away from Stuart. In the 1940s, a fire nearly destroyed all of Stuart. There were no plans for restoration when the hotel was nominated to the register in 1982, but the photograph accompanying this article, shows that much has been done to make the building live on.

Stuart Hotel

For more information about sites in Oklahoma listed on the National Register of Historic Places, visit: https://npgallery.nps.gov/nrhp