

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.

Oklahoma Ad Valorem

FORUM

Director's Notes:

It's Thanksgiving time again. At the Ad Valorem Division we're working hard on finishing the Personal Property Schedule, the Equalization Study, and preparing for the next meeting of the State Board of Equalization in December.

We enjoyed the County Assessors' Association Convention. There were lots of bodies missing due to the flu or other illness, and some good folks were not present, but the session was good and informative.

Wade Patterson did a great job as a President in 2009. Ronnie Funck and his team will carry on. He's already on my speed dial. We are looking forward to working with the new officers.

November is a busy month. Tax bills are out and this is a hectic time of year for county government. This can be a stressful month at the county assessors' offices, especially with the present state of the economy. Good taxpayer service and assistance are tough jobs, and sometimes the "thanksgiving time" part of the effort comes later.

We've had some good comments on the web site. It seems to be working well, and I appreciate everyone's patience as it continues to develop.

I'd also like to thank the county assessors for their help this year in working so well with our staff in completing the annual Equalization Study and the various legislative reports we're required to complete during the fall. Thanks.

We've had some real good progress in several counties in completing some major improvements to their data base and fully implementing CAMA. It is an important milestone, and we appreciate everyone's work effort in this area.

As some of you may recall, I've included this message in the last five or six November newsletters. I always enjoy it. Be sure and thank all the people at your work place some time during the Thanksgiving season. It's a great tradition.

We'll see everyone at the State Board of Equalization meeting. Thanks to the county assessors and their staffs for all their hard work this year. I know that many assessors and staffs don't always get a "thank-you", but remember that some people who don't express their appreciation do realize how important the job is. Have a good Thanksgiving.

Sincerely,

Jeff Spelman, CAE

P.S. For unsung heroes everywhere. "Many heroes lived...but all are unknown and unwept, extinguished in everlasting night because they have no spirited chronicler." Anwar Caddo, Ad Valorem Philosopher. Quote borrowed from Horace.

P.S.S. Good luck to Sally Frazier. She is leaving the Ad Valorem Division to take a position with the District Attorney's office. She did a great job for the division and we'll miss her.



Article Featured as IAAO Cover Story

Jeff Spelman Encourages Committee Volunteers

The October, 2009 issue of IAAO's Fair & Equitable magazine contains an article written by Jeff Spelman, CAE, Ad Valorem Division Director. Featured on the cover, the article is captioned "Have You Ever Considered Serving on an IAAO Committee?"

The article focuses on the importance of committee volunteers to the success of the organization, takes a behind-the-scenes look at a committee, and points out added benefits that committee involvement brings.

Volunteers from diversified backgrounds provide insight on a wide range of property appraisal issues from various perspectives. This enables IAAO to identify and address current events of interest to the membership.

Oklahoma committee members will attest to the personal sense of accomplishment and professional enrichment which is gained from active participation in the organization. (See "IAAO – Oklahoma Chapter" article on pages 4 and 5 for a list of committee participants)

IAAO members receive the Fair & Equitable publication monthly as part of their membership benefits. Learn more about IAAO online at www.iaao.org, or contact Oklahoma representatives Gary Snyder or David Tinsley regarding membership information.



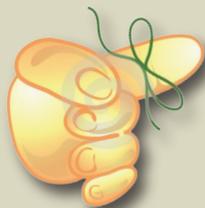
I am sorry about missing you all during the Fall Assessor Conference. With our reduced travel, these types of occasions may be the only time I actually see you for years. I was sick; so, I can promise you that I would have much rather been there, healthy, than sick at home!

Speaking of conferences and conference agendas, I hope that you had a great discussion about your electronic fee rates that Friday. It seems that this subject is very, very popular with the Oklahoma GIS List Server sponsored as a free service by the Center for Spatial Analysis at OU. About 3-4 times a year for the past couple of years, there have been heated discussions about why assessor data should be made freely available for all. If you have an interest in the discussions, here is the link to join the List Server (<http://gis.ou.edu/sympa/info/okgis>).

On another note, we are still looking at setting ArcView training sessions at the OSU-CLGT computer lab for next year. If you have any date suggestions, let me know!

Also, if you want to host a MIMS training session for next year, let me know. The sooner we can start thinking about a class, the easier it will be to work it into the travel schedule!

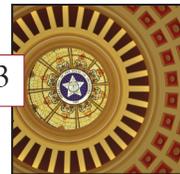
Remember: You know you must be doing something right when everyone wants your stuff!



Reminder!

Check your back-up server daily to ensure it is turned on and functioning. Doing this consistently can prevent a catastrophic loss of data. Include this in your regular start-up routine.





Oklahoma Hero Honored on Veterans' Day

Glen Blood Awarded Two Purple Hearts and the Silver Star

In Watonga, Oklahoma, the high school gym served as the backdrop for a special Veterans' Day assembly held November 11, 2009. Every branch of service was represented, but it was Retired Army Specialist Glen Blood who took center stage.

Forty-two years ago the Vietnam vet was unceremoniously mailed a Silver Star for his bravery in action. Major Greg Park of the Oklahoma National Guard was picking up Blood for a fishing trip when he noticed the Silver Star, the military's third-highest award, on Blood's mantel. When he learned Blood had never been publicly recognized for his heroism, Park took the opportunity to commend him during the Veterans' Day ceremony.

The citation detailing Blood's story was read to the crowd before State Senator on Justice, pinned the medal on Blood's lapel. Shot in the arm and hobbled by fragments from a mortar shell, Army Spc. Glen Blood nonetheless continued directing his squad's fire as they came under attack in Vietnam. Blood managed to carry several wounded soldiers to medical attention despite his wounds.

Reminders of the war are always with Blood since he can't go a day without feeling pain of the mortar fragments in his legs. Despite his heroic efforts, Blood said he knows his fellow soldiers would have done the same for him, saying "We just did what we had to do in taking care of each other."

Park said "This guy is an American hero. I apologize that it took so long to recognize you for this award."

Glen is the supervisor of the AdValorem Division's Assessment & Equalization Section. He is responsible for maintenance of the computer-assisted mass appraisal software utilized in the county assessors' offices. He's been a state employee for 19 years.

With great pride and appreciation, we commend our co-worker for his loyal and unselfish service to our country. Thank you, Glen.

Rogers County Partners with NTC

Hires Students for GIS Project

When Northeast Technology Center student David Barnoski started classes this fall, he hoped he would eventually find a job and launch his career. He just didn't know how quickly that would happen.

Barnoski, a Claremore resident, enrolled at NTC's Claremore campus and began the school's EAST program in August. The Environmental and Spatial Technology or EAST initiative is a project-driven approach to learning. This year marks the first year of the EAST program at NTC.

NTC Claremore Campus Director Rick Reimer approached Rogers County in January to find someone in the Geographic Information Systems field to serve on the advisory board for the EAST program. Brett Williston, the IT Director for the county, volunteered and a partnership was formed.

EAST instructor, Brook Easton, approached Williston about project ideas. Williston identified a project constructing the Assessor Parcel Layer through GIS mapping technology. The Assessor Parcel Layer clearly defines the property ownership boundaries on all parcels of land within the county.

Barnoski was one of three students from the EAST class at NTC began working on this project one day each week as part of their studies.

Impressed by Barnoski's grasp of the technology, Williston contacted NTC, and told Reimer and EAST facilitator Brook Easton he would like to offer Barnoski a job. Barnoski was able to start a career in an excellent position in a field he was enjoying.

Continued on page 4...





Continued from page 3 "Rogers County Partners with NTC"...

Reimer said, "Our goal here is to help our students launch their careers and get great jobs; it just happened a little ahead of schedule this time."

"David is a great asset to us," said Williston. "I've never seen anyone pick it up this fast before."

The partnership with NTC has been invaluable said Williston, creating a win-win for the county and NTC students. Cooperation through EAST gives the county extra resources to apply to projects, while allowing students to get hands-on experience. Williston said "These kids are getting more hands-on experience than I got before my last year of college."

As a profession in information technology, Williston understands the importance of learning by doing. "I believe one of the strengths of NTC is the interactive learning," said Williston. "As a business, when we need somebody else, I'm going to NTC."

Barnoski said what he loves most about the job is "...that it's computer based. It's like a puzzle with all of these pieces. It's a great challenge."

The future job outlook is bright for Barnoski and other students following in his footsteps. More and more companies are hiring GIS professionals and the demand for trained GIS pros is predicted to continue to rise.

In EAST, students are able to learn and work on public projects, learning a trade and career while contributing to the need for additional staffing on public projects. EAST focuses on student-driven service projects through the use of the latest in technology.

In the future, the county also plans to use NTC student assistance from the EAST program to work on the 911 addressing layer, where students will go out into the field and map GPS coordinates for houses, driveways, fire hydrants, etc. The project is a state initiative being implemented to improve public safety by cutting down on response time for emergency responders.

EAST schools such as NTC are equipped with classrooms containing state-of-the-art workstations, servers, software, and accessories, including GPS/GIS mapping tools, architectural and Computer Aided Design software, 3D animation suites, and much more. The course facilitator then helps students find problems in their local communities, and then learn to use these tools to solve them.

(condensed from the CLAREMORE DAILY PROGRESS, October 27, 2009)



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

The mission of IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

IAAO - Oklahoma Chapter

New Officers Elected at Fall Meeting

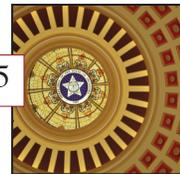
The Oklahoma Chapter of the International Association of Assessing Officers met on October 29, 2009, for its fall meeting and election of officers.

Those who attended the annual IAAO conference held in Louisville, Kentucky, shared their experiences with the chapter. A poster contest at the conference was designed to commemorate service to IAAO and celebrate its upcoming 75th anniversary. Mike Morrison was commended for his extensive work in producing the Oklahoma Chapter poster.

Conference highlights for the attendees centered around networking opportunities, technology advancements, and training perspectives. All provided encouragement to others to attend these conferences and see firsthand how beneficial they are.

Continued on page 5...





Continued from page 4 “New Officers Elected at Fall Meeting”...

The Chapter donated money toward IAAO’s 75th anniversary project. Conference participants enjoyed eating cookies decorated to commemorate IAAO’s 75 years of service to the property appraisal and assessment administration industry.

Many of the Chapter’s members currently serve on IAAO Committees:

- Jeff Spelman, CAE – Rules Committee
- Joe Hapgood, CAE – Technical Standards, chair
- Gary Snyder – Instructor Relations
- David Tinsley – State Representative
- Gary Snyder – State Representative
- Wade Patterson – Communications
- Larry Stein – Conference Content

The Chapter is pleased to announce that Doug Warr, AAS, has recently received credentials designating him as an IAAO National Instructor.

James Mallory (Oklahoma County GIS Director) gave a demonstration of the county mapping system and the various layers of information available. He demonstrated how the exact path of destruction from a disaster could be mapped. In addition to its usefulness to the county assessor, this is of particular value to emergency managements agencies such as the Highway patrol, police department, the Red Cross, etc. Recently the FBI has shown interest in the system.

The Chapter discussed the credentials of several candidates for the upcoming IAAO international elections.

President Mike Morrison commented that the Oklahoma Chapter will be 25 years of age next year. Through the years many Chapter members have provided outstanding service for IAAO. Mike recommended and the chapter approved the creation of an award acknowledging this dedication. The award will be named in honor of the founder of the Chapter, George Keyes (former Oklahoma County Assessor). Specifics regarding criteria governing the award will be forthcoming.

New officers for 2010 were elected:

President: Mike Morrison (Oklahoma County)
 Vice-President: Keith Hulsizer (Tulsa County)
 Secretary-Treasurer: Daniel Jenkins (Cleveland County)
 Executive Committee: Doug Warr (CLGT)
 Jeff Spelman (OK Tax Commission)
 Gary Snyder (CLGT)
 Wade Patterson (Garfield County)
 Todd Mathes (Washington County)

The upcoming IAAO class, “Forum 937 - House Construction, Design and Systems”, to be held November 10 has a high enrollment. More educational classes will be scheduled for 2010.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

The mission of IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

IAAO Election in November

All Regular and Associate Members of the IAAO in good standing as of November 1, 2009 may vote in the 2010 election using an official ballot, which will be provided by IAAO, or by voting on-line at www.iaao.org. Associate Members are eligible to vote in the 2010 election for the Associate Member position on the ballot.

Members may view the candidates profiles by going to www.iaao.org.

The election will be held November 1 to November 30, 2009.





“4C” Committee October Meeting

Committee chair, Debbie Gentry, opened the meeting held at the Biltmore Hotel in Oklahoma City.

The battle continues to obtain licensing for use of the Microfocus Cobal software. There is pressure from the company to increase the number of machines to be licensed. The company tends to sell licensing in bulk rather than for exact number needed which drives up the cost. Efforts to get the cost to reflect our specific need are ongoing. This is causing a delay in programming. It may be necessary to revert to the current version in order to proceed.

The AA update is in a few counties and will soon be in others. There have been demonstrations of the GPS function and new cap code functions. More information was distributed at the break-out session held after the Assessors Conference dismissed.

The recent GPS classes held in Stillwater recently provided insight as to the newest technology available along with the costs of purchasing equipment. One unit cost \$750 and was accurate to 10 feet; however, some are accurate to less than 3 feet. Some systems have cameras and are very accurate. Some units are not overly expensive but the accompanying software is. One point to note is that some emergency medical services are looking to purchase systems with cameras because FEMA is now requiring longitude and latitude be marked on the photo.

The picture program from the Ad Valorem Division is in the hands of the staff for learning purposes and will be installed soon.

It is important that counties check often to be certain the back-up servers are functioning. A daily check is recommended as a routine office function.

When trying to put CAMA on a laptop with a Vista operating system, there are problems getting a pdf to load. Vista won't read the file. In the near future XP license will be unavailable. The cost to buy an XP business downgrade is \$125.

Jeff Spelman noted that this meeting will be the last Debbie Gentry conducts as chairperson because she is retiring. Debbie has done an outstanding job of chairing the committee since its creation, and she is highly commended for her dedicated service and leadership.

The next meeting date will be in December opposite the State Board of Equalization meeting. If the SBOE meets in the morning, the 4C meeting will be held in the afternoon, and vice versa. The location will be the Ad Valorem Division training room. Debbie Collins volunteered to chair that meeting.

A
T
A
P

ASSESSOR TRAINING ACCREDITATION PROGRAM

2009 Schedule
ASSESSOR TRAINING ACCREDITATION PROGRAM

NOW ONLINE!

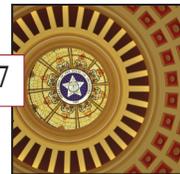
| <u>Dates</u> | <u>Class</u> | <u>Location</u> |
|-------------------|-------------------------------------|----------------------------|
| Dec 1 - 4, 2009 | Unit 6 (Cadastral Mapping) | Hilton Garden Inn - Norman |
| Dec 12 - 18, 2009 | Unit 5 (Business Personal Property) | Holiday Inn - Ardmore |
| Jan 14 - 15, 2010 | Unit 7 (Ag Land Valuation) | Hilton Garden Inn - Norman |

Visit the ATAP website for enrollment information <http://www.clgtokstate.com/atap.htm>

Receive the “Forum” by Email:

To receive the “Ad Valorem Forum” by email, please forward your email address to Cyndi Heath at cheath@tax.ok.gov.





Focus on Woods County

During its early days Woods County was one of the richest and populous counties in Oklahoma Territory. The county has an abundance of history dating back to the opening of the Cherokee Outlet.

The land had been a good place to graze and keep cattle before shipping them to market. On February 17, 1890, President Benjamin Harrison ordered the cowmen off the range and buildings and fences to be torn down by December 1, 1890. Apparently sometime after that date and before the run in 1893, the entire outlet was fenced to keep cattle off the land.

When the government decided the Cherokee Outlet should be opened for settlement, it was bought from Indians for \$8,300,000. The cost was just under \$1.40 an acre for 6,014,293 acres. The money for the purchase was to be regained by charging settlers an amount per acre based on average annual rainfall on the land. The eastern part was to cost \$2.50 per acre, the central portion \$1.50, and the western part (including present day Woods County) was to sell at \$1.00 per acre. However, in 1900, Congressman Dennis Flynn of Oklahoma Territory was able to get a Free Homes Bill passed that did away with these charges to settlers.

The Cherokee Outlet land run was the largest run that settled western and central Oklahoma. In preparation for the run, the land had been surveyed and divided into counties lettered K through Q. The largest was "M" County. At the Constitutional Convention before statehood in 1907, the county was divided into Woods, Alfalfa and Major Counties. Voters could rename their counties after settlement. Woods County was named for Kansas pioneer, Colonel Sam N. Wood. Due to a clerical error, the name was recorded as "Woods" instead of "Wood".

The town of Alva, which is the county seat, was the first town in Woods County, and was established in 1893 as a land office for the Cherokee Outlet land run. It was named for Santa Fe Railroad attorney Alva Adams, who became governor of Colorado. On opening day of the land run, many people took a city lot rather than a quarter section of land since the Federal Government gave them their choice. Alva grew from an open field to several hundred people in one day.

In the late 1800s, the businessmen and citizens of Alva could not see the rationale in sending their young people to Edmond (the only normal institute in the general area) for schooling, so they began a crusade for the establishment of an institution of higher education in the northwest part of Oklahoma Territory. On Sept. 20, 1897, the **Northwestern Territorial Normal School** opened with an enrollment of 58 students. Classes were held in the Congregational Church and later the Baptist Church.

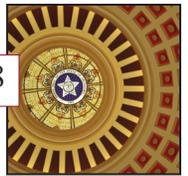


The Woods County Courthouse was built in 1956 and stands in the middle of the downtown square.



On Sept. 20, 1897, the Northwestern Territorial Normal School opened with an enrollment of 58 students. The first building, the "Castle on the Hill", was modeled after a Norman castle. It burned in 1935.





Continued from page 7 "Focus on Woods County"...

As attendance and faculty increased, there was a need for a permanent home for the normal school. The building called "Castle on the Hill" was then built and was dedicated in 1898. It was said to be one of the largest and most beautiful normal school buildings west of the Mississippi River. The "Castle" burned in 1935. Today, Jesse Dunn Hall sits on the land once occupied by the "Castle." The new hall was dedicated in 1937 by Eleanor Roosevelt.

Today, the Normal School is known as Northwestern Oklahoma State University. NWOSU is the largest employer in Alva and has produced several professional athletes such as Lynn Scott and Patrick Crayton who played football for the Dallas Cowboys.

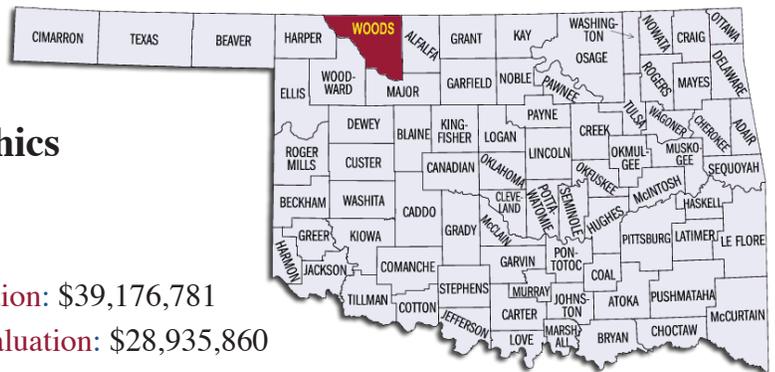
During World War II, a POW camp was housed in Alva. With a capacity of 5,800, there were about 2,000 POWs continuously housed at the camp. It stood south of Alva on the west side of Highway 281 in the area now used by the airport on the east and the Woods County Fairgrounds on the west.

The camp was called "Nazilager" (Nazi Camp). Built to hold only Nazi's and hard-core sympathizers, it was best known to POWs in other camps as "Devil's Island" or the "Alcatraz" of prisoner of war systems in the United States. Because Alva was so far from either coast, it was ideal just in case prisoners tried to escape. Some tried, but only one nearly succeeded in his attempt to return to his homeland. One German escapee was arrested after a 78-day journey got him as far as France.

Alva resident, Leo Meyer, worked at the camp as switchboard operator and photographer. He once was sent to the German officer's quarters where he caught a glimpse of a 7-foot tall walnut swastika eagle statue. The prisoners had hand-carved it from glued together wood scraps. It is now housed at the Alva Cherokee Strip Museum along with other artifacts from the camp. All that remains of the camp are a remodeled VFW Post and a concrete water tower. Some barrack buildings were moved and remodeled into homes.

Alva is the center of a tourism triangle. Located in Alva is the Cherokee Strip Museum and Northwestern museum. Thirty minutes from Alva is the Little Sahara State Park, Sod House Museum, Alabaster Caverns and the Great Salt Plains.

(Thanks to Monica Schmidt for providing much of the information for this article.)



Woods County Demographics

Population: 9,103

Area: 1,291 square miles

2008 Real Property Assessed Valuation: \$39,176,781

2008 Personal Property Assessed Valuation: \$28,935,860



Retirement Party

Honoring Debbie Gentry
November 20, 2009
Woodward County Courthouse
1:00 to 4:00 p.m.

