



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:

Thanksgiving is already upon us, and it seems like just the other day we were meeting with our new assessors for the January orientation session. While it's been a hectic year, it's also been a good one in many ways.

We have enjoyed getting to know and work with our new assessors, as well as continuing to enjoy our long-time relationships with those of you who have been in the “biz” for more years than any of us would like to admit! (Speaking of that, 30 years ago on July 8, 1985, I started work as a “Revaluation Field Appraiser” for Oklahoma County—Where have all the years gone?!)

I want each of you to know that I am grateful for the opportunity to work with you, and grateful for the service that you provide to the taxpayers of Oklahoma. When you look for the reasons that motivate us in our jobs, the ones that stand out all point to a desire to help and serve others with a high degree of professionalism and compassion.

Whether it's working with a taxpayer to explain exemptions or a property valuation, or whether it's mentoring and training a new employee on your staff, the desire to help and serve runs strong among those of us in the assessment profession.

I'm fortunate to be surrounded by a truly outstanding group of coworkers here at the AdValorem Division, and I'm sure that you feel the same way about the folks you work with in your office.

While the year may be winding down, there are actually still a number of things going on. The collaborative effort between the Assessors Association, CLGT, and the Ad Valorem Division to work on language and definitions relating to valuation change notices has reached a successful conclusion, with the recent discussion and vote at the Assessor's Association Fall Conference. After final approval by the Tax Commissioners, a request bill will be run during the next Legislative session.

We have appreciated the input and comments related to the Personal Property Schedule this year, and have used that information as we work to complete the Schedule. The 2016 Schedule will be posted to the website the week of January 4, 2016.

The December State Board of Equalization Meeting will take place on Tuesday, December 1, 10:00 a.m. in the Governor's Conference Room at the Capitol. At this meeting, the SBOE Subcommittee, Chaired by Auditor Gary Jones, will present the 2015 Performance Audit results to the full State Board, along with any recommendations.

The AdValorem Division will present the 2015 Equalization Study at this meeting, along with any compliance recommendations related to that audit. We will see the Association officers and a few more of you at that meeting.

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And believe it or not, we are already doing preliminary planning efforts for next year’s Educational Conference in Tulsa, as we review comments and topic suggestions to develop a good week for you next August. It just goes to show that there’s no rest for anyone in our line of work!

Kind Regards,
Joe Hapgood, CAE
Director, Ad Valorem Division

P.S. – “Gratitude Improves the Attitude”



Many of you have been anxiously awaiting the 2015 aerials, and they are finally available. We are currently in the process of downloading them ourselves to be included in the 2016 Mapping Data Disk that we will provide you. We will begin making these disks after the first of the year so up-to-date boundaries for schools and cities can be included.

If you need them sooner, they are available for you to download from the NRCS Datagateway website: <http://datagateway.nrcs.usda.gov/>. Once you get there, go to the bottom left and find where it says “I WANT TO”, then right under you will see “ORDER BY COUNTY/COUNTIES”; click here.

You will see is a State Selection page; select “Oklahoma”, which will take you to the next page. This will be the counties page. Find your county and click on the “>>” button to move your selection to the right.

Next, scroll down to where it says “ORTHO NAIP”; under this title, select the 2015 Aerials, and finally click on CONTINUE. This will take you to another page at the bottom. Make sure FTP is selected and hit “Continue”. Fill out the information and your order will be generated.

Just in case, write down your order number. In a few minutes you will receive an e-mail with instructions to follow. The file is big, so it will take time depending on your internet connection speed.

The files will come in a ZIP format. Copy and paste the *.sid and *.sdw files to the location where you keep your aerials. Rename both files, taking care not to disturb their format to 2015 aerials. At this time you will be able to upload your new aerials to your desired software.

I will still burn a complete set of county DVDs with the aerials and the updated city and school boundaries after the first of 2016.

If you have any problems, please do not hesitate to contact me.

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.





“Let’s Get Personal” Property

by **Patty Heath**

The five-year exempt manufacturing inspections are completed. By now, you should have received the “Mill Levy Request” letter which is to be returned by November 25, 2015.

The first set of printouts to balance to the assessed value including the XMI’s was mailed on November 12, 2015. The due date on those is December 4, 2015.

The second printouts will be mailed the first week of December after all the mill levies are entered into the system. Please send the mill levies as soon as possible. These are the printouts that have to match tax bill.

Remember, Rules 710:10-7-18 through 710:10-7-20 require a separate account for each exemption, and there could be a real and personal bill for one printout. Due to rounding differences between the State office and the Assessor’s office, corrections may be needed to the tax bill. Call me at 405-319-8200, if you have any questions.

The Personal Property Schedule Draft is now on the web for comments. Here is the remainder of the timeline process for the Personal Property Schedule:

December 1, 2015: The Ad Valorem Division posts its proposed changes to the Business Personal Property Schedule on the website. The entire schedule will not be posted. The only sections to be posted will be (1) those the division proposes to change, and (2) those that received comments but the Division is not recommending a change.

Second-Ten Day Comment Period: Parties wishing to submit written comments on the changes may do so within the ten-day period by December 14, 2015. The division will post all comments received during the second comment period.

January 4, 2015: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2016 will be posted on the website and available for use. Hard copies will not be printed for 2016; the Schedule will only be available through the website.

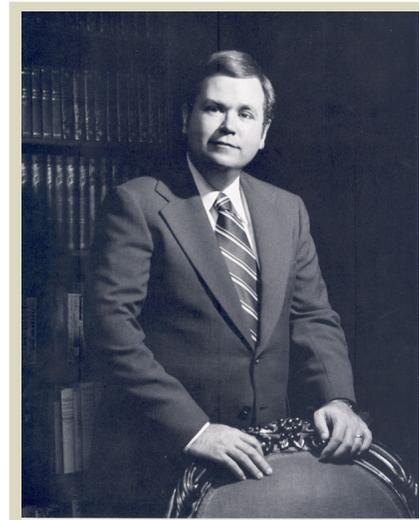
David L. Boren

Twentieth Statehood Governor

January 13, 1975 - January 8, 1979

David L. Boren was born in Washington, D.C., the son of Christine and Lyle Hagler Boren. After attending public school in Seminole, OK and Bethesda, MD, he graduated in 1963 from Yale University majoring in American history, graduated in the top 1% of his class and was elected to Phi Beta Kappa. He was a member of the Yale Conservative Party and was president of the Yale Political Union. Selected as a Rhodes Scholar, he earned a master’s degree in Philosophy, Politics, and Economics from University of Oxford.

At age 11, Boren served as a page for Oklahoma’s U.S. Senator Robert S. Kerr and was close to Oklahoma U.S. Senator Mike Monroney. On weekends in Washington, he often visited another role model Carl Albert, who encouraged young Boren to apply for the Rhodes scholarship; Albert himself had received the coveted award. Boren won the award and received an invitation to study at Oxford.





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Boren ran successfully for a seat in the Oklahoma House of Representatives, where he served four terms, 1967 to 1975. He earned a law degree from the University of Oklahoma College of Law in 1968.

Serving in the Oklahoma Army National Guard from 1963 to 1974, he attained the rank of Captain and served as commander of the 2120th Supply & Service Company in Wewoka.

Running for governor in 1974, Boren was elected using the campaign slogan “Boren Broom Brigade” to demonstrate his pledge to “sweep out the Old Guard” and bring fundamental reforms to state government.

During his tenure as governor, Boren worked on the following:

- eliminating the inheritance tax for property left by one spouse to another;
- reducing the state income tax rate;
- improving the state corrections program in the wake of the 1973 Oklahoma State Penitentiary riot;
- eliminating more than a hundred state agencies, commissions & boards;
- attracting national attention during the Energy Crisis when he advocated nationwide deregulation of natural gas prices.

Boren opted not to run for reelection in 1978, instead running for the United States Senate seat held by the retiring Dewey Bartlett. Boren won a multi-candidate primary with 46 percent of the vote to second-place finisher Ed Edmondson’s 28 percent.

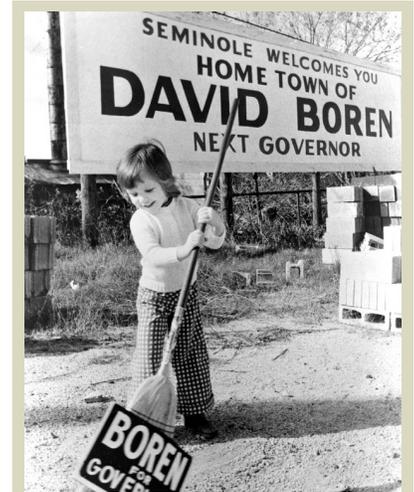
In the U.S. Senate, Boren was known as a moderate or conservative Democrat. He was a strong advocate of tax cuts across the board as the cornerstone of economic policy. Boren opposed the “windfall profit tax” on the domestic oil industry which generated no revenue but cost the IRS \$15 million to administer. It was repealed in 1988.

Sen. Barry Goldwater (R-AZ), who served with him, publicly stated that Boren should be elected president. Boren’s chief of staff was a respected Capitol Hill insider, Charles Ward, a former longtime administrative assistant to Speaker Carl Albert.

Boren met and became friends with George Bush, and they were particularly close during Bush’s four years in the White House. Amidst his own political career, Boren commented about Bush, “When in office, you need somebody who’ll just be your friend.”

As U.S. Senator, Boren served in the Senate Committee on Finance as well as the Committee on Agriculture, Nutrition and Forestry.

Boren’s six-year service is the longest tenure of any chairman of the U.S. Senate Select Committee on Intelligence. He was instrumental in building consensus and bipartisan support for the U.S. State Department initiatives to promote democracy abroad which helped lead to the release of Nelson Mandela. During his first visit to the USA after his release, Mandela was a dinner guest of Boren and wife Molly.



One of the younger members of the Boren Broom Brigade, Boren’s daughter, Carrie Boren.



Governor David Boren sitting happily astride a horse inside the state capitol.





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In 1994, Boren resigned his Senate seat to become the 13th President of the University of Oklahoma where one semester every school year, Boren teaches a freshman level political science class to 200 students. He prefers to be a “hands on” president, mingling with students, and even breaking out his saxophone to play with the OU band. His goals for the University include:

- Create a comfortable “at home” atmosphere for international students
- Create a sense of community on the campus
- Achieve academic excellence
- Expand research and development programs to spur State growth



David Boren meets with Nelson Mandela during his first visit to the USA after his release.

David Boren kept photos taken with many famous people, Nelson Mandela, Anwar Sadat, Desmond Tutu and a host of U.S. presidents and politicians. Photos of his personal heroes include H. B. Mitchell who was his Seminole High School debate coach, and Ruth Robinson, his first grade teacher whom he called once a month until her death.

Boren’s late father Lyle H. Boren, served for a decade as Oklahoma’s fourth District U.S. Representative in 1936, at the height of the Great Depression.

Lyle Boren was a poker buddy of Harry Truman and friends with Winston Churchill and Joseph Kennedy. The closest friend to the Boren family was the legendary Speaker of the House Sam Rayburn. A single man, Rayburn considered the Borens as a surrogate family. David Boren recalls Sunday afternoons in Washington D.C. with Mr. Sam helping him fashion tents in the living room using dining room chair and sheets.

As a campaign novice going house-to-house, he knocked on the first door, and a woman answered. Introducing himself and his purpose for being there, the woman smiled and said “Oh, sure, I’ve known your mother for years” and invited him into her kitchen where she served him cookies fresh from the oven. The kitchen chat gave him confidence to go on with the door knocking. Nine years later, after being sworn in as governor, Boren was riding in an automobile that passed that same house north of Wewoka. Telling the driver to pull over, Boren again knocked on the door. The same woman answered.

Boren explained he’d just stopped by to thank her for helping him get started in his political career. The woman just happened to be baking again and invited him into the kitchen for more oven-fresh cookies.

Boren’s son, Dan Boren, represented Oklahoma’s 2nd Congressional District. Boren’s daughter, Carrie, is a former actress and current director for evangelism in the Episcopal Diocese of Dallas. Boren was a first cousin to the late folk singer Hoyt Axton. His aunt, Mae Boren Axton, wrote “Heartbreak Hotel” popularized by Elvis Presley. Aunt Mae wrote Boren’s campaign theme song. He has been married twice, first to the late Janna Little and currently to Molly Shi.

During his political career, David Boren never lost an election. He was inducted into the Oklahoma Hall of Fame in 1988. In 1996 he was honored as “Oklahoman of the Year” by Oklahoma Today magazine.



Boren playing his saxophone with the OU band.

