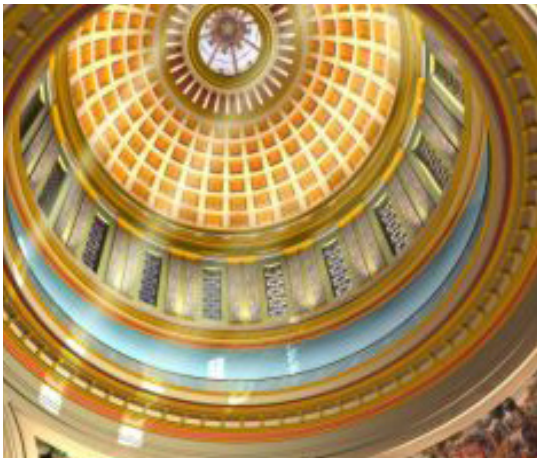

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

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Oklahoma Ad Valorem FORUM

Director's Notes:

It's hard to believe that Thanksgiving has come and gone and that we are entering into the Holiday season. It seems like just yesterday we were answering exemption questions and dealing with the Legislative session!

We have really enjoyed working with each of you this year, and continue to appreciate our relationships with you. I want each of you to know that I am grateful for the opportunity to serve you, and I want to commend you for the high level of service that you provide to the taxpayers of Oklahoma.

Whether it's working with a taxpayer to explain a property valuation or an exemption, or 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 Ad Valorem Division, and I'm sure you feel the same way about the folks you work with in your office.

While the year may be winding down, there are still a number of things going on. We have submitted the 2018 Performance Audit report to the State Board of Equalization Subcommittee, and have been briefing our SBOE members in preparation for the meeting scheduled for Friday, November 30. The meeting will be held in the Governor's Conference Room at the Capitol.

At this meeting, the SBOE Subcommittee, Chaired by Auditor Gary Jones, will present the 2018 Performance Audit results to the full State Board, along with any recommendations. All 77 counties will be recommended for compliance with the Performance Audit this year for the first time, and we are very proud of the good work our Assessors have done to make that happen!

The Ad Valorem Division also will present the 2018 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.

Field staff members will be making the rounds to State System counties with a CAMA update during the month of December, and will be working with some of you on valuation analysis and adjustments for next year.

We will also see many of you at the "4-C" meeting and Chili Cook-Off at CLGT on December 14, which is always a good opportunity to get together and enjoy each other's company (along with some good chili) right before Christmas.

And believe it or not, the Ad Valorem Division is finalizing materials for the New Assessor Orientation training January 17-18, 2019. Along with us we will have the involvement and participation of many of our colleagues in the New Assessor training, including your Assessor's Association Officers, Auditor-Elect Cindy

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Byrd, Nancy Grantham and Cheryl Wilson of the Auditor's Office, Gary Snyder and Eric Hayes of CLGT, Scott Warren, Carol Bomhoff, Michael Challis, and Johnny Caldwell of the CLGT CCAP group, and Notie Lansford of OSU Ag-Econ.

We're also working hard to prepare for the 2018 audit cycle, the 2018 Public Service valuation season, and already doing preliminary planning efforts for next year's Educational Conference in Tulsa. Every year we review the comments and topic suggestions to develop a good week for you next August. It's just another indication that we will never run out of work to do!

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

P.S.—"I would maintain that thanks are the highest form of thought, and that gratitude is happiness doubled by wonder." – G.K. Chesterton

Good day all!

I recently received a Security Alert from ESRI involving an update. If you have listed your current email address with them, you should have received it as well. If you are using ARCGIS 10.7 or ARCPRO 2.3 (at the time of writing this article 10.7 and 2.3 have not been released yet), the security patch has already been implemented. For the rest of you, if you want to continue to receive the Hi-Res Aerials or any other DATA from Arcview Online after February 2019, you will need to implement the following security patch.

This is actually a Microsoft upgrade, and it will be necessary to install .NET4 Framework, which can be obtained from Microsoft Download Center. As with all updates, you should follow the policies put in place by your office and county administration. Since this is a Microsoft update, I will not be able to do it for you. However, if you want to upgrade to 10.7/2.3, I will be able to assist you with that. I have sent an email to Scott Warren at CLGT concerning this update.

Once the update is performed, the Following Steps need to be followed:

A. If .NET4 is already installed, follow these steps to configure the Windows OS to use TLS 1.2:
   1. Download the zip file: TLS_NET4.zip.
   2. Extract the contents of the zipped file, and double-click the file TLS_NET4.reg to create the appropriate Windows Registry keys.
   3. Test your TLS 1.2 connection to ArcGIS Online.

B. If the system is using .NET Version 3.5.1, and it is not feasible to upgrade to .NET4, use the following steps to enable TLS 1.2:
   1. Install Microsoft updates to enable TLS 1.2. The following updates are available:
      - Windows 7 or Windows 2008 R2 – Microsoft update 3154518:
        Support for TLS System Default Versions included in the .NET Framework 3.5.1 on Windows 7 SP1 and Server 2008 R2 SP1.
   2. Download the following zip file: TLS_NET35.zip.
   3. Extract the file TLS_NET35.reg, and double-click it to create the appropriate Windows Registry keys.
   4. Test your TLS 1.2 connection to ArcGIS Online.

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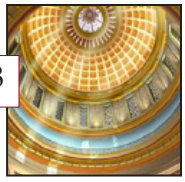

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Once again, upgrading to the "latest and greatest" ESRI software will eliminate any hassles, but if you are not able to upgrade, this is an option.

At the time this article was being written, Test your TLS 1.2 connection to ArcGIS Online was not yet up and running. This software update will be a fix to ensure you can see Hi-Res Aerials in ArcMap.

As always, I will do whatever I can to assist you. I'm just a phone call away.

"Let's Get Personal" Property

by Patty Heath

5-Year Exempt Manufacturing Inspections are done. By now, you should have received the "Mill Levy Request" letter, which was due back by November 20, 2018. Also, the first set of printouts to balance to the assessed value, including the XM1s, was mailed on November 20, 2018. The due date on those is December 7, 2018. The second set of 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 the tax bill. Remember, according to Rules 710:10-7-18 through 710:10-7-20, a separate account is required for each Exemption, and there could be a real and personal bill for one printout. Call me at 405-319-8200, if you have any questions. Due to rounding differences between the State and Assessor's office, there may need to be corrections made to the tax bill.

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

November 5, 2018: The Ad Valorem Division posted the Draft Business Personal Property Schedule to the website.

First Ten Day Comment Period: Parties wishing to submit written comments on the draft may do so within the 10-day period, by November 19, 2018. These comments will be posted on the website and available to anyone who accesses the website.

December 3, 2018: The Ad Valorem Division will post proposed changes to the Business Personal Property Schedule to the website. The entire schedule will not be reposted. Only those sections that the division proposes to change, or those sections where comments were received but the Division is not recommending a change, will be re-posted.

Second Ten Day Comment Period: Parties wishing to submit written comments on the changes may do so within the 10-day period by December 13, 2018. The division will post all comments received during the second comment period.

January 2, 2019: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2019 will be posted on the website and available for use. Hard copies will not be printed for 2019; the Schedule will only be available through the website.

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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2018 George Keyes Award - Todd Mathes

Todd Mathes, Washington County Assessor is the 2018 George Keyes Award recipient for the IAAO Oklahoma Chapter. Mathes received this special recognition at the IAAO Chapter meeting during the County Assessor's Association Fall Conference.

The award is named in honor and remembrance of IAAO Oklahoma Chapter's first President, former Oklahoma County Assessor George Keyes. Keyes was instrumental in the founding of the Oklahoma Chapter, and was a vigorous promoter of education and professionalism in the assessment administration.

Each year the IAAO Oklahoma Chapter recognizes a member for their professional integrity, involvement, and impact within the assessment field with the presentation of the Keyes Award.

Pictured from left to right are outgoing State Chapter President Pat Milton, with past and present Keyes Award Recipients Gail Hedgcoth, Wade Patterson, Todd Mathes (2018 Recipient), Doug Warr AAS, Mike Morrison, Jeff Spelman CAE, and Joe Hapgood CAE.

Todd has been an active member of the State Chapter for 17 years, and has supported the educational and professional goals of both IAAO and the Oklahoma Chapter throughout his assessment career.

Congratulations to Todd for receiving this significant honor.

Previous Keyes Award winners include:

- 2010 Jeff Spelman, CAE (Retired, former Director, Ad Valorem Division)
- 2011 Mike Morrison, Oklahoma County Assessor's Office
- 2012 Doug Warr, AAS (Cleveland County Assessor)
- 2013 Wade Patterson (Retired Garfield County Assessor)
- 2014 Gary Snyder, RES (Director, OSU Center for Local Government Technology)
- 2015 Keith Hulsizer (Retired, Tulsa County Assessor's Office)
- 2016 Joe Hapgood, CAE (Director, Ad Valorem Division)
- 2017 Gail Hedgcoth (Osage County Assessor)
- 2018 Todd Mathes (Washington County Assessor)

National Register Of Historic Places LeFlore County, Part 1

Poteau is the County Seat, and the LeFlore County Courthouse, located at 100 S. Broadway, was added to the register in 1984. Built in 1926, the three-story building is rectangular in shape, and is constructed of yellow brick. Brick pilasters separate large window bays on the front of the building. A low brick parapet, with a projecting cornice, provides a background for lettering. Many of the original windows and doors have been replaced, but the simple design of the building, makes it pleasing to the eye.

LeFlore County Courthouse, Poteau

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The Poteau Community Building, located at Hill and Hopkins Streets, was constructed by the WPA (Works Progress Administration) between the years 1936-1937. The two-story rectangular building is built with native sandstone. The building is unique in that it is partially earth sheltered, with the lower floor extending back into the hillside. The second story has an entryway reached by twin sets of stairs that meet, forming an inverted "V." Two Bar-B-Que pits, and six tables with benches, were also part of the project. WPA projects were important to many of the state's communities during the Great Depression, as it provided jobs and created spaces that were valuable to the citizens. It was added to the register in 1988.

Poteau Community Building (WPA)

Another WPA project that was also constructed during the same two-year period is the Poteau School Gymnasium/Auditorium, located at Walter and Parker Streets. It is also a two-story building constructed of rusticated and coursed native sandstone. The roof is flat, but also gabled, with parapets. The front façade on the south side of the building is slightly extended, with two arched entryways. The gym provided space for school and community activities, especially basketball. It was added to the historic register in 1988.

Poteau School Gymnasium-Auditorium (WPA)

The Terry/Woodson house was built in 1913 by George W. Terry on a hill that overlooks Poteau. Terry began construction of the structure shortly after coming to the area. The three-story house was built with mitered red bricks from Coffeyville, Kansas. The front of the house features six two-story hollow wood Corinthian columns in the center section of the porch, topped with an entablature. On either side of these columns, is a nearly circular porch, also two stories high, but made up of the basement, and first story. The circular porches also have columns that are topped by balconies. The house features double-hung windows with stone lintels. The hipped roof has three dormers with pediments. There are two main chimneys, on either end, that run from the basement, through the roof. Terry died in 1918, with only the hull of the house completed. It was bought by a baker, named Pemberton, in the mid-1920s. He finished building the chimneys and ceilings, but had to let the house go. It was later converted into apartments and rented as individual units, but the interior of the house was still mostly incomplete. In 1942, Dr. Earl Woodson and his wife purchased the property, and finished the interior. When President John F. Kennedy visited the area around 1960, the Washington Press traveling with him stayed in the house, which has eight bedrooms. The home was added to the register in 1980.

Terry House (Woodson House), Poteau

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Twyman Park is located near Poteau, and is also the result of a WPA project. Built in 1936-1937, it has six structures that are part of the nomination. There is a caretaker's cottage, two picnic pavilions, fence, and drainage ditch, all constructed of native sandstone. There is a concrete swimming pool and a small wading pool, and a bath house. The bath house is a single story rectangular structure of untooled, randomly placed, native sandstone. It features a flat roof, which is used as a sun deck. The entry on the west side of the building is recessed behind an archway, but what sets the building apart is the cylindrical tower of cut stone, with a cone top, that reaches above the deck roof. The tower is entwined by circular stairs, both of which required superior masonry skills to create. A seven-foot high stone retaining was with steps going down to pool level, is located west of the bath house. Twyman Park was added to the register in 1988.

Twyman Park Bath House (WPA), Poteau Vicinity

The city of Cameron is located northeast of Poteau. The Williams School is located in the Cameron area, and was also built as a WPA project during the Great Depression, 1936-1937. The four-room single story building is constructed of untooled native sandstone. The front entry is an archway, with recessed doors. In addition to providing employment for area citizens, the building of the school created a new learning environment for students. Even in its current state, the building's design and masonry work is pleasing to the eye. The school was added to the register in 1988.

Williams School (WPA), Cameron vicinity

The last site on this month's trip to LeFlore County is the James E. Reynolds House, also known as Reynolds Castle. Reynolds was born in 1837 in Mississippi. He enlisted in the Confederate Army during the Civil War, and climbed to the rank of Captain before the war's end. He returned to Mississippi in 1866, and married Felicity Turnbull, whose grandmother was a LeFlore, a well-known Choctaw family. They settled first in Fort Smith, Arkansas, before moving to Cameron, which was established in 1888, when the railroad arrived. Homestead rights on the side of Cameron Mountain were obtained by Mrs. Reynolds. Captain Reynolds built the Old World castle he had dreamed of as a boy. He lived in it until 1911, when he returned to his original home where he died in 1920. A successful entrepreneur, Reynolds helped promote the development of coal deposits in Eastern Oklahoma, and he built several general stores in the area.

James E. Reynolds House, Cameron vicinity

The structure is based on pictures of castles in Scotland, with stone quarried from a nearby hillside. Walls of the 10-room castle are two feet thick, and all of the entrances are of stone. Nine-foot-wide steps lead up to the arched porch. Interior walls are lath and plaster, and the tongue-and-groove wood ceilings are 12-feet high. Two octagonal towers guard the western corners of the castle. Each contains a small room. A steep stairway with curved railing leads to the south tower room, and the only way to access the north tower is by way of the southern tower and the roof. The towers edges, and the edges of the main roof are notched, stone ramparts. A stone stairway leads from the main floor to a low-ceilinged cellar, which provided storage, and housed a cistern. At the time it was added to the register in 1979, the house still did not have a water system, hence the cistern. The house was wired for electricity at some point, and the heating system was converted from coal to natural gas.

Look for LeFlore County Part 2 in next month's Forum.