



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:

Happy Halloween! It’s about time for the County Assessors Association Convention, and it is hard to believe that this is the 101st anniversary of the Association. It seems like only a couple of weeks ago that Monica and the officers were running around in 2010 planning for the 2011 special Assessors Convention for the century celebration. When an organization reaches a 100, time flies.

The Ad Valorem Division has had a hectic fall—we say that every year, but this really has been an unusual year. I know that the counties have been concerned about the special “test” audit the State Board directed us to do, but walk in our shoes for a while. Think about how it’s been to work out hundreds of details, add another audit to our field analyst’s schedule and basically forge a new trail to implement/test the new process the State Board set up for county review. It’s been busy, but we’re making great progress.

We had a successful conference last month on the personal property schedule methodology. This is our fourth year with this process, and it appears to be working well. We appreciate everyone’s participation. The process we’ve used for the last three years has been more open and transparent than in past years. We had a good turn-out of industry representatives and county assessors.

Larry Rawlings will post the first draft on November 1 with a ten-day comment period. The second draft will be posted on December 3, and after review by the Commissioners, we will publish the final schedule January 1, 2013. Anyone is welcome to make comments. (Send them to Cyndi Heath, cheath@tax.ok.gov)

Mike Isbell and I attended the Oklahoma Association of Tax Representatives meeting in Tulsa. The meeting was productive and we had several questions from the group. OATR has fewer centrally assessed taxpayers and more oil and gas companies with local property since the Texaco court case. There’s a lot of interest in SQ 766 on intangibles, as you might imagine.

Joe Hapgood and his staff have completed the Equalization Studies for 2012, and he’s wrapping up the “test” audit which will be submitted to the State Board Subcommittee. I would like to thank the counties in helping our staff complete these studies. Thanks, also, to the Assessment & Equalization Analysts who traveled all statewide finishing this important work for the State Board of Equalization subcommittee as well as the work for the full Board meeting in late November.

Trina Williams and the forms committee are having the final forms meeting at the fall conference. This year the committee revised sixteen forms. They will be posted on the OTC website and the assessor only site on November 6th, which is the day after the general election. The changes range from spelling corrections to clean up language and formatting. There is one new form for commercial moving of manufactured homes, OTC Form 932. The gross family income qualifications for the personal property exemption on certain

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manufactured homes required changes for forms 935-MH and 952. We think all the form changes will provide a more user-friendly format for the assessor and taxpayer.

The five-year exemption project inspections are completed with over 200 inspections! Doug Brydon, Paula Gibson and Patty Heath have made numerous inspections of manufacturing applicants across the state. Wind facilities were our most extensive, expensive, and wide-spread of the projects this year.

Gary Jones will give an overview at the convention on the "test" audit process, and then Joe and I will discuss the "test" audit mechanics. The State Board Subcommittee has taken an active role in the process, and it will hopefully answer questions that some of the county assessors have had.

We hope to see everyone at the Convention.

Sincerely,

Jeff Spelman, CAE

P.S. "We'll miss Larry Rawlings who's retiring January 1, 2013. He's done a great job answering personal property questions, training staff, and refining the personal property schedule for the last fifteen years to become a model used by many other states. He's ridden herd on the explosion of activity in the five-year program for many years. (One hundred changes to that statute so far.) "Great job, Larry. Thanks." This message received from Anwar Caddo.



We have good news for those wanting more ArcView training. The South Central Arc User Group has sponsored three more classes at Moore-Norman Technology Center. The classes are as listed:

- **"Python for ArcGIS" - November 6-7**
- **"ArcGIS Basics I" - December 4-5**
- **"ArcGIS Basics II" - January 8-9**

Every class offered has filled up quickly. If you want to register for any of these classes, they are \$495 each. To register, go to the <http://scaug.org> website. Click on "EVENTS" on the left side of the screen. Scroll down the list on the "Events" page to find each class. Click on the corresponding "Register" button to sign up.

In other news, we have received questions dealing with the mapping component of new performance audit. Starting next month, we will include background information and implementation processes for each of the individual questions making up the mapping component of the new performance audit. We will then repeat each segment again throughout next year.

I know that with the New Year coming up, everyone will be very busy once again. If you need mapping assistance, let me know. I will try to visit you as soon as I can.

Remember: A broken clock is right twice a day. Let's try to be better than that!

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.





International Association of Assessing Officers
OKLAHOMA CHAPTER

IAAO - Oklahoma Chapter Meeting

All are welcome and encouraged to attend the Oklahoma Chapter of IAAO.

- **When:** Thursday, October 25
- **Time:** 11:30 a.m.
- **Where:** Biltmore Hotel, Oklahoma City
Allegheny/Blueridge Room

This will be a Dutch lunch followed by the Chapter meeting.

ATAP Assessors' Classes

1) Unit IV, Income Approach

- Norman - Hilton Garden Inn
- 11/06/12 - 11/09/12
- Tu 1:00 - 4:30, Wed, Thu 8:30-4:30, F 8:30-12:00n
- \$20.00

2) Unit V, Personal Property Appraisal

- Norman - Hilton Garden Inn
- 11/28/12 - 11/30/12
- Wed, Thurs 8:30-4:30 and Fri from 8:30 to 12:00n
- \$20.00

3) Unit VI, Cadastral Mapping

- Roman Nose Resort Hall
- 12/11/12 - 12/14/12
- Tu 1:00 - 4:30, Wed- Thur 8:30-4:30, Fri 8:30-12:00n
- \$20.00

4) Advanced Income Approach

- Tulsa - Hampton Inn Tulsa Central
- 1/09/13 - 1/11/13
- Wed 1:00-4:00, Thu 9:00-4:00, Fri 9:00-12:00n
- \$20.00

5) Unit I, Introduction to the Assessor's Office

- Tulsa - Hyatt Place Southern Hills
- 1/22/13 - 1/25/13
- Tu 1:00-4:30; Wed -Thur 8:30-4:30;
Fri 8:30-12:00n
- \$20.00

6) Unit II, Real Property Appraisal

- Tulsa - Hampton Inn Tulsa Central
- 2/19/13 - 2/22/13
- Tu, Wed, Thur 8:30-4:30 and Fri 8:30-12:00n
- \$20.00

7) Unit III, Mass Appraisal

- Tulsa - Hyatt Place Southern Hills
- 03/19/13- 03/22/13
- Tu, Wed, Thur from 8:30 - 4:30 and
Fri 8:30 - 12:00n
- \$20.00

For additional information and enrollment, go to the ATAP website <http://clgt.okstate.edu/atap.htm>



2013 Assessors District Meeting Dates

- May 3: N.W. District:
Chair: Teresa Morris, Roger Mills County
- May 10: S.W. District:
Chair: Buddy Jones, Kiowa County
- May 17: S.E. District:
Chair: Kim Cain, Carter County
- May 25: N.E. District:
Chair: Todd Mathes, Washington County



Former Pawnee County Assessor Wayne Spears Passes

(June 8, 1938 - October 2, 2012)

We are saddened by the passing of Wayne Spears who served as the Pawnee County Assessor from 1990 to 2006. A smiling congenial man, Wayne was active in a variety of local associations and organizations. He and his wife Edna owned a furniture store in Pawnee prior to him becoming county assessor.

Stemming from his original race for the Assessor's office, Wayne purchased a Leopard Appaloosa, named Y, to pull a buggy in parades, a decision that would alter the remaining years of his life. The attention garnered by this horse attracted the attention of the producers for a newly formed revival of the Pawnee Bill's Wild West Show sponsored by the Oklahoma Department of Tourism and Wayne was asked to play the part of Pawnee Bill in 1991.



He and Y continued their roles for seventeen years, for both the Department of Tourism and The Oklahoma Historical Society delighting thousands of spectators and parade watchers across the state with their personalities and wit. His travels extended as far as the Rose Parade in Pasadena California and the Calgary Stampede in Canada.

Wayne was a tireless promoter of all things Pawnee and Oklahoma, including an appointment as ambassador for the Oklahoma Centennial Committee.

The staff of the AdValorem Division extends condolences to Wayne's family. It was a pleasure to have known him and worked with him in his years as county assessor.

Focus on Atoka County

In the early nineteenth century the Atoka area existed as part of Shappaway County, in the Pushmataha District of the Choctaw Nation. The designation as Atoka County came circa 1854 and was retained after 1907 statehood. The county and county seat name honors a noted Choctaw warrior, Captain Atoka, who led a removal party to present Oklahoma. He lived east of the town that bears his name. The incorporated towns are Atoka, Caney, Stringtown, and Tushka.



Atoka County Courthouse, located in Atoka, Oklahoma.

The county's topography varies from east to west. From the east, the Ouachita Mountains offer coal and forest resources. In the western and southern sections, more level terrain fosters agriculture and ranching. Three streams, North Boggy Creek, Muddy or Middle Boggy River (creek), and Clear Boggy River (creek), provide the primary drainage from northwest to southeast, eventually emptying into the Red River.

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The Choctaw inhabited the region from 1831 and 1832. Boggy Depot, an important Choctaw town, was established in 1837 east of present Atoka on the Clear Boggy River. Boggy had a post office beginning in 1849, under William R. Guy, the first postmaster. In 1858 the town became a stop on the Butterfield Overland Stage route carried travelers and trade goods. It joined the older Texas Road at Boggy and ran southward into Texas. Two other Butterfield stations, Waddell's and Geary's, existed in the present county.

In 1863-64, during the Civil War, Confederate troops established Camp Boggy Depot, a supply depot, at Harkins' Spring, north of present Atoka. In February 1864 a skirmish took place between Union and Confederate troops near the spring, on the Middle Boggy River fifteen miles northeast of Boggy Depot. Confederate soldiers serving in Indian Territory were buried at the spring in a cemetery that had originally served travelers on the Butterfield route. After the Civil War, the region resumed a slow, steady growth.

The Choctaw and Chickasaw tribal court grounds and courthouse were situated just north of present town of Atoka on land owned by A. J. Harkins on the Muddy Boggy River. The meetings were held in the open around campfires until 1867, when the nation made an agreement with a pioneer settler of Atoka, J. D. Davis, to build a courthouse. Even though a post office was established in 1868, the town of Atoka remained little more than a dispersed rural community, with the main hub of commerce located at Boggy Depot.

In 1868 at Boggy Depot, Rev. Joseph S. Murrow supported the development of the town of Atoka, established in 1867. In 1869 Murrow helped found the Rehoboth Mission Baptist Church there, and later he launched the Indian Orphan's Home.

Not until 1872, when the Missouri, Kansas and Texas Railway (MK&T) laid ties and rails through the Choctaw Nation and bypassed Boggy Depot, did Atoka show its potential.

The Katy entered the county at Limestone Gap, continued to Springtown, later called Stringtown, where sawmills, lumber companies and stone quarries were located. It crossed North Boggy, Middle or Muddy Boggy and Clear Boggy, and reached Atoka in September 1872. The railroad line bypassed the old Choctaw capitol, Boggy Depot, thereby increasing the regional importance of the town of Atoka. Almost immediately businesses relocated closer to the railroad tracks.

Charles LeFlore came from a distinguished Choctaw family, son of Forbis LeFlore and brother of Basil LeFlore, a one time governor of the Choctaw Nation. A well-known and respected citizen in his own right and Captain of the Choctaw Light Horsemen mounted police, he married Angela Guy who came from an equally distinguished Chickasaw family. They had twin daughters named Chickasaw "Chickie" and Choctaw



Atoka County's original courthouse, which was torn down in favor of a more modern structure in 1962.



Street Scene in Atoka, Oklahoma while it was still Indian Territory.





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"Chockie". Chickie married Lee Cruce who became the second governor of Oklahoma. Chockie died at a young age. A town northeast of Stringtown was named ChickieChockie after the twins, but became known as Chockie. The Chockie post office closed in 1937.

At various times Charles LeFlore was a merchant, postmaster, toll bridge operator, rancher and grist mill operator. In 1866 after his Civil War service, he was the first man granted the privilege of erecting a toll bridge on Clear Boggy Creek near the then important settlement of Boggy Depot. The toll bridge was used until 1890 as this was the only bridge on the river. In 1876 he moved to Limestone Gap and purchased a toll bridge over Limestone Creek which had been built by Greenwood Thompson. LeFlore also operated a nearby grist mill. A rock pile can be seen today where the mill stood. His home in Limestone Gap is on the National Register of Historic Places.

Then in June 1898 the Curtis Act passed, providing that Indian tribal courts be abolished and all cases, white or American Indian, be tried in U.S. federal courts. The Dawes Commission was ordered to proceed with the allotment of lands, and townships were reserved and provisions made to sell town lots.

Varied activities have supplied a living for Atoka County residents. Coal mines, limestone quarries, and the forestry industry have comprised much of the county's early business interests. Cotton and corn provided the early twentieth-century agricultural base. Peanuts took the lead in crop production, and Atoka County farmers harvested 1,654,461 pounds in 1997. Cattle raising emerged as the county's leading industry, numbering 59,182 head of cattle in 1997. Other employment was provided by the Oklahoma State Penitentiary farm, which opened in 1933 north of Stringtown. In 1973 the penitentiary became the Mack H. Alford Correctional Center, a medium-security prison under the Oklahoma Department of Corrections.

Local historians of popular culture note that on August 5, 1932, Clyde Barrow and accomplice Raymond Elzie Hamilton killed Deputy Sheriff Eugene Moore and wounded Sheriff C. G. Maxwell at a dance in Stringtown. Barrow and Hamilton, a career criminal, escaped the area, engaging in a robbery-killing spree with Bonnie Parker.

Country singer and actress Reba McEntire was raised at Chockie.

Charles David Carter, born at Boggy Depot in 1868, served the state from 1907 to 1927 as a U.S. representative. He was instrumental in securing funding for the Choctaw Sanitarium at Tali hina in LeFlore County.

The 1987 World Champion Bull Rider, Lane Frost attended high school in Atoka. His life was depicted in the movie "8 Seconds". Actor Luke Perry played the part of Lane.



An agreement between Dr. H. W. Faucett and the Choctaw Nation created the Choctaw Oil and Refining Company. Its first well, called Old Faucett Well, was drilled in 1885.



The home of Charles LeFlore located in Limestone Gap where he owned a toll bridge and operated a grist mill.



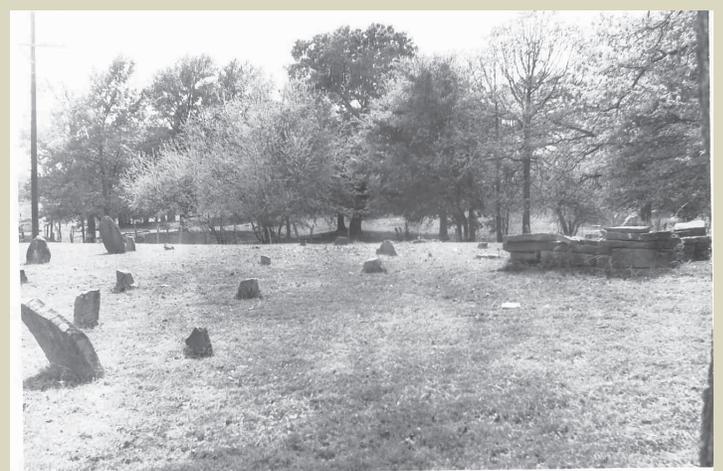


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Allen Wright, who suggested the name Oklahoma, meaning “Red People,” for the state, hailed from Boggy Depot.

Novelist Todd Downing hailed from Atoka, Indian Territory. He wrote reviews of non-fiction and mystery books for local and college publications. He authored numerous detective stories which were published along with a series of Choctaw language lessons.

The Confederate Memorial Museum and Cemetery at Atoka interprets the region’s history. The cemetery, located north of town, is the only designated Confederate cemetery in Oklahoma. The museum covers the history of the Civil War in Oklahoma as well as the history of Atoka County. From a complete baby dinosaur skeleton, to the story of the 1830s Choctaw removal, the shootout between local lawmen and Clyde Barrow, and highlights of international entertainer Reba McEntire, the museum is a unique and welcome stop on State Highway 69.



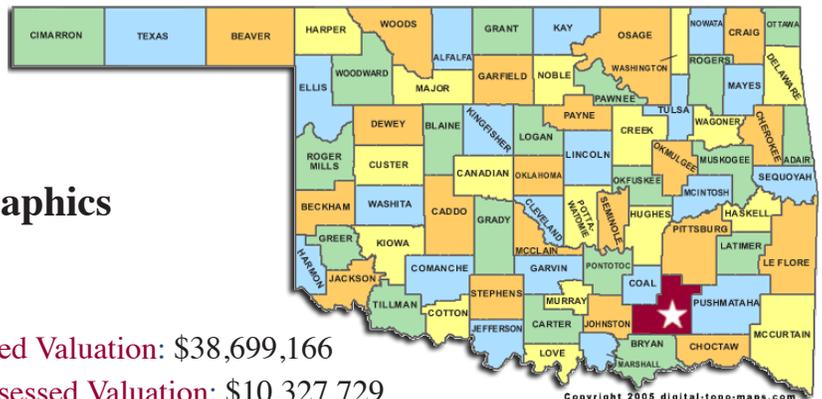
Site of Middle Boggy Battle in 1864. Noteworthy for marking the farthest drive towards Texas of the Union Forces in the Civil War.

The National Register of Historic Places includes (1) the Old Faucett Well, one of the state’s first oil wells, located four miles northeast of Wapanucka, and (2) Captain Charles LeFlore’s House, north of Limestone Gap.

National Register of Historic Places in Atoka includes:

- Atoka Armory Building
- Atoka Community Building
- Boggy Depot Site
- First Methodist Church Building
- Indian Citizen Building, the Old Masonic Temple Building
- Middle Boggy Battlefield Site and Confederate Cemetery
- Old Atoka County Courthouse
- Old Atoka State Bank
- Joe Ralls House
- Captain James S. Standley House
- Zweigel Hardware Store Building.

Recreational opportunities include Lake Atoka, Boggy Depot State Park, McGee Creek Lake at McGee Creek State Park, and Stringtown Wildlife Management Area.



Atoka County Demographics

Population: 14,255

Area: 990 square miles

2011 Real Property Net Assessed Valuation: \$38,699,166

2011 Personal Property Net Assessed Valuation: \$10,327,729

