



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:

It was great to see everyone at the County Assessors Association Fall Meeting and to provide a brief update from the Tax Commission.

As we start winding down the year and begin preparations for the next one, I'd like to offer special thanks to Assessors Association President Mandy Snyder for her hard work during the year. I have greatly appreciated her openness and professionalism. Good communication makes everyone's job easier, and Mandy has certainly done her part to make that happen. Cathy Haynes, Randy Wintz, and Pam Irwin have all served well as officers this year, and we thank them also.

I am looking forward to working with Cathy Haynes as your new Association President, and hope to continue our efforts at the Ad Valorem Division to be open and transparent in all that we do. Hopefully Cathy and I can get into a routine like we used this year where we check-in on a regular basis and share updates and information. Congratulations also to Donise Rogers, your new Reporter.

Your Association Officers work hard for you, so make sure each of you take time to properly thank them for their service. Having done some IAAO Committee work and serving as an officer for the IAAO State Chapter in the past, I have a real understanding of the commitment they make of their time.

In addition to the Assessors Fall Meeting, we had the opportunity to attend a meeting of the Oklahoma Association of Tax Representatives (OATR) in Tulsa the day before the Assessors Fall Meeting. Everything runs more smoothly with regular coordination and communication between the Ad Valorem Division and company representatives, so we appreciated the opportunity to visit with them at their recent meeting.

October 19 was the final mailing of sales samples for the Equalization Study and Performance Audit ratio studies, along with the final deadline for returning the Performance Audit findings sheets. The Ad Valorem Division is now preparing the final Performance Audit report for submission to the State Board of Equalization Subcommittee in mid-November.

The SBOE Subcommittee will review the report and then present a report to the full State Board at its December meeting, along with any compliance recommendations. As always, the Ad Valorem Division will submit the annual Equalization Study directly to the SBOE in December along with any compliance recommendations.

Ad Valorem Division Field Analysts will be visiting counties as needed for the remainder of the year to assist with preparations for transferring values this next year, and they will do the usual personal property tables update in December. If you need some assistance, please let us know.

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Thanks to each of you for the hard work that you do to improve the assessment process in your counties.

Kind Regards,
Joe Hapgood, CAE
AdValorem Division Director

P.S. - "Obstacles are those frightful things you see when you take your eyes off your goals."



81st Annual IAAO Conference

A large contingency from Oklahoma recently attended the 81st Annual IAAO Conference on Assessment Administration in Indianapolis, Indiana. Pictured from left to right are Scott Warren of CCAP at CLGT; John Wright Tulsa County; Joe Hapgood, CAE, Tax Commission; Pat Milton, Tulsa County; Doug Brydon, Tax Commission; Troy Frazier, CMS, Tax Commission; Matt Wehmuller, Canadian County Assessor; Wade Patterson, Garfield County Assessor; Jerry Rock, Tulsa County; and Doug Warr, AAS, of CLGT.

Bill Wadsworth Awarded by IAAO

Bill Wadsworth of Radiant CAMA Software (state CAMA system) was recently awarded the Clifford B. Allen Most Valuable Member Award by IAAO at its 81st Annual Conference on Assessment Administration in Indianapolis.

The Clifford B. Allen Most Valuable Member is named in honor of long-time IAAO member Clifford B. Allen who served the organization for many years. Four IAAO members were nominated for the award, and Bill Wadsworth was selected as the 2015 recipient for his lifelong service and many contributions to IAAO.

The Member Recognition Committee recognized his service in working to fully develop and establish IAAO's Certificate of Excellence in Assessment Administration Program for assessment jurisdictions which have developed and implemented comprehensive plans and strategies to improve the public service and performance of their jurisdiction.

Mr. Wadsworth was also recognized for his leadership for many years in development of Computer Assisted Mass Appraisal (CAMA) software. Before establishing his current software company, Mr. Wadsworth worked with a fellow Floridian whose early software is widely considered the first fully functioning Computer Assisted Mass Appraisal for the appraisal profession.

Terry Taylor, CAE, of the Member Recognition Committee, shared with the committee that Mr. Wadsworth has long been considered in his home state of Florida as one of the national leaders in the development and use of CAMA.

The Ad Valorem Division congratulates Bill Wadsworth on this significant accomplishment.



Bill Wadsworth holds his IAAO award flanked from left to right by Joe Hapgood, Troy Frazier and Doug Brydon.





I taught my first ArcGIS class October 6 – 9 and, overall, I consider it a success since no one fell asleep. I, too, learned some things from the class. For example, it is not a good idea to have 12 work stations trying to download 3 gigs of information at the same time. Henceforth, I will download the information the day before class begins.

Although a bit nervous teaching my first class, there were a lot of eager students who were enthusiastic and worked with me. The result is that now I have a good lesson plan for the next class.

The first day of class began with creating a road map. We started with a blank canvas and set up a coordinate system, inserting layers, exporting information, labeling, and making it look nice. Then, we added titles, legends, and symbols to the new map. On the second day, we went into the meat of the program. First, we created a new shape file with multiple attributes and made ArcGIS display them separately. We then created a brand new parcel layer, joined it together with a dummy owner database, and finally labeled it with 3 different attributes. The rest of our time was spent working on techniques and how to draw parcels into the map.

Originally, I scheduled the first class for 2-half days and one full day, but all future classes will be one-half day and a solid second day. This class provides 10 continuing education hours.

I would appreciate receiving copies of deeds, especially deeds that have “meets and bounds” and ones that contain good curves, to add to the training materials for this class.

For those counties that wanted to be in this class, I am working on conducting a second one before the end of the year.

Look forward to seeing you soon.

“Let’s Get Personal” Property

by **Patty Heath**

The 5-year exempt manufacturing inspections are wrapping up. The next set of printouts should be mailed the first week in November. We will be requesting mill levies that week also, so watch for these letters from our office.

The XM2-XM5s were distributed at the annual conference and should be balanced now. There’s been little feedback on this issue, so it is assumed the XM2-XM5s balance. If there is any variance, please contact me to resolve. There will be another printout sent in November with the XM1s included.

The Personal Property Schedule Public Meeting went well. Presentations and handouts from the public meeting are on the website for comments. Industry data is still under review. The Draft Business Personal Property Schedule will be on the web November 2, 2015 for review.

Continued on page 4...





Continued from page 3 "Let's Get Personal Property"...

Here is the remaining timeline process for the Personal Property Schedule:

November 2, 2015: The Ad Valorem Division will post the Draft Business Personal Property Schedule on the website.

Ten-Day Comment Period: Parties wishing to submit written comments on the draft may do so within the ten-day period by November 17, 2015. These comments will be posted on the website and available to anyone who accesses the website.

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 12, 2015. The division will post all comments received during the second comment period.

January 4, 2016: 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.

Items to Consider When Contracting for Assessment Services

Many counties in our state contract for various assessment services including data collection and discovery of assets, valuation, and handling of hearings and protests. This can be an effective tool for controlling costs and managing county resources in an efficient way.

Outside assistance can focus professionalism and specialized knowledge on functions and responsibilities that county assessors are required by statute to perform. This article will offer some items to consider when entering into an assessment services contract.

First, assessment services contracts are very much a local decision based on the specific needs of a county, given its particular financial and staffing resources. What works well for one county may not necessarily be the best option for another county.

There are several resources available for assessors when contracting for assessment services is being considered. First of all, conversations with other counties who have utilized service contracts to perform various functions will provide a great deal of useful information.

The personal experiences of others who have undertaken such arrangements can be most helpful in determining whether it is a viable option for your county.

Another resource for assessors contemplating assessment services contracts is the IAAO Standard on Contracting for Assessment Services. This document is available free to both IAAO members and non-members at the following location: <http://docs.iaao.org/media/standards/Contracting08.pdf>

The IAAO Contracting for Assessment Services Standard is a helpful starting place which provides a good discussion of the advantages and disadvantages, suggested RFP components, personnel qualifications, compliance with statutes and industry practice, among others.

Critical information related to key contract components such as quality control measures for monitoring performance and determining successful completion of contracts is also addressed in this IAAO Standard, and should be considered for inclusion into contractual arrangements made by assessors.

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Finally, discussions with the various vendors who provide assessment services will give county assessors the remaining perspective they need to find the best solutions available. These discussions can be both informal or more formalized through a request for proposal (RFP) with specific needs itemized, allowing for a more precise comparison of options available through the various vendors.

By taking the extra time to utilize these steps before undertaking a contract for assessment services, counties can be more prepared to make decisions which work the best for their unique situation.

David Hall

Twentieth Statehood Governor
January 11, 1971 - January 13, 1975

David Hall was born on October 20, 1930, in Oklahoma City and is the son of William A. “Red” Hall. A graduate of Oklahoma City’s Classen High School, he also was a 1952 graduate of the University of Oklahoma where he was a member of Phi Gamma Delta Fraternity. After graduation, he joined the United States Air Force serving until 1954 and then joined the Reserves. In 1959, he earned a law degree from the University of Tulsa. From 1959 to 1962, he served as assistant county attorney for Tulsa County and was the Tulsa County district attorney from 1962 through 1966. From 1968 to 1971, he served as a law professor at the University of Tulsa.

In 1966, Hall finished a close third in the Democratic primary for governor. Four years later, he defeated incumbent Republican Governor Dewey F. Bartlett in the closest gubernatorial election in state history, and took office only after a recount confirmed his victory.

As governor, he championed education and transportation issues. His administration issued a landmark educational public policy analysis book of Oklahoma’s education system entitled “Measuring up and Moving On.”

Hall’s tax reforms put Oklahoma back on a sound financial basis at a time when the need for new state revenue had reached a crisis. His concern for education resulted in major efforts to increase per-pupil expenditures and bring teachers’ salaries up to the regional average. Hall also pushed legislation to decrease the high teacher-pupil ratio and make public school classes smaller, and he proposed lowering the mandatory school age and mandating kindergarten attendance.

During his term as governor, the state drastically expanded the vocational technical (later renamed career-tech) system of facilities offering low or no cost training certificates for residents.

Hall and his appointees to the state highway commission and turnpike authority were committed to expanding the state’s roads.





Continued from page 5 "The Governors of Oklahoma - David Hall"...

Hall worked diligently for reform of Oklahoma's penal system. In early 1973, at his bidding, the legislature had appropriated a major increase in prison funds and enacted reform measures. However, before reform could be fully implemented, in July 1973 hundreds of inmates rioted at the Oklahoma State Penitentiary at McAlester. They took twenty hostages, including a deputy warden. Armed with knives and meat cleavers, the prisoners held police and national guardsmen at bay for twenty-two hours while Governor Hall directed negotiations. Fires set by rioters caused \$20 million in damage. Oklahoma's worst prison riot left three inmates dead.

Hall was unsuccessful in his quest for reelection in 1974, garnering only 27% of the vote, coming in third place in the primary, trailing U.S. Congressman Clem McSpadden, and State Representative and Oklahoma Baptist University professor David L. Boren, who eventually won the nomination and general election.

Three days after leaving office on January 13, 1975, Hall was indicted on federal racketeering and extortion charges, in a conspiracy involving Hall and Secretary of State John Rogers willfully steering State of Oklahoma employee retiree funds to investment funds controlled by Dallas, Texas, businessman W.W. "Doc" Taylor.

Upon his conviction two months later for bribery and extortion, he became the first Oklahoma Governor to be convicted of criminal acts committed during his tenure. After exhausting all appeals, he served 19 months of a three-year sentence at the Federal Correctional Institution, Tucson. Upon his release from prison in 1978, he was disbarred by the Oklahoma Bar Association, which effectively prevented him from practicing law in Oklahoma. Leaving the public spotlight of the political and legal fields, he later moved to La Jolla, California, where he worked in real estate and other ventures.

On February 13, 2007, Hall made his first appearance in the State of Oklahoma since he left office over thirty years before. He appeared at the Oklahoma History Center to help launch a new exhibit that features all of the Governors of the State of Oklahoma. Hall remarked that it was "like coming back to heaven."



McAlester Prison Riot: Guttled buildings in the McAlester State Prisons industrial complex are shown after inmate takeover of the prison in 1973.



President Richard Nixon speaks at the dedication of the McClellan-Kerr Arkansas River Navigation System on June 4, 1971, while David Hall was governor.



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.



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IAAO Course 101—Fundamentals of Real Property Appraisal

December 7—11th, 2015 @ Hilton Garden Inn Norman

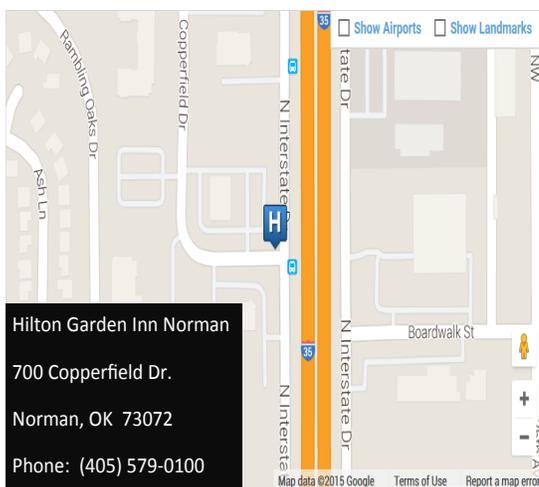
Norman, Oklahoma

Sponsored By:



INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Oklahoma Chapter



Hilton Garden Inn Norman
700 Copperfield Dr.
Norman, OK 73072
Phone: (405) 579-0100



Course 101 - Fundamentals of Real Property Appraisal: The Fundamentals of Real Property Appraisal is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course. (30 hours CE)



Instructor: Marion Johnson, CAE

Contact Information: Doug Brydon, Oklahoma Tax Commission

Email: dbrydon@tax.ok.gov

Phone: (405) 319-8200

REGISTRATION AND PAYMENT IS DUE BY NOVEMBER 20th, 2015





INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS
Oklahoma Chapter

IAAO

Course 101

Fundamentals of Real Property Appraisal

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Instructor:

Marion Johnson, CAE

Location and Hotel Rooms:

Hilton Garden Inn Norman

700 Copperfield Dr.

Norman, OK 73072

Phone: (405) 579-0100 E-mail: keyster@equities.com or jana.carpenter@hilton.com

Free breakfast included!

Rates:

\$89 + tax per night for single or double occupancy (*a block of rooms is reserved for IAAO Course 101*).

If tax exempt entity, please include tax exempt letter. If using a Purchase Order you will need to set up a "Direct Bill" with the hotel. A personal credit card is required to be on file for incidentals.

Cost:

IAAO Course 101 Registration Fee is a total of \$350 which includes a student reference manual. An optional IAAO textbook "Property Assessment Valuation (PAV) textbook (3rd edition)" may be purchased: national member \$55, nonmember \$70.

Registration:

To enroll complete an individual registration form **for each person attending** & mail payment with form(s) to:

Oklahoma Tax Commission

Attention: Doug Brydon — Course 101

7308 NBU

Prague, OK 74864

Telephone: (405) 319-8200 Fax: (405) 521-0166

Email: dbrydon@tax.ok.gov

Payment and Registration Must Be Received By November 20th, 2015

Materials:

A student reference manual will be provided. A battery operated calculator and pencil is required.

Schedule:

Class will begin promptly at 8:00 a.m. on Monday, December 11th and will end at approximately 5:00 p.m. Tuesday through Thursday class will start at 8:00 a.m. and end at approximately 5:00 p.m. Friday (Exam Day) class will be held from 8:30 a.m. to 12:00 p.m. (***Times are subject to change at the instructor's discretion.***)



REGISTRATION FORM

IAAO COURSE 101

Fundamentals of Real Property Appraisal

December 7-11, 2015

Norman, Oklahoma



INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS
Oklahoma Chapter

Please Print:

FORM ALSO SERVES AS INVOICE

IAAO National Member: (Check)

Yes

No

Name: _____

Title: _____

Jurisdiction/Employer: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: (____) _____

Email Address: _____

Fax: (____) _____

\$350.00	IAAO Course 101 Registration Fee (includes student reference manual)
	Text Book: Property Assessment Valuation—Third Ed. (not required) IAAO National Member: \$55.00, Nonmember: \$70.00
	Total Due (please make checks payable to): Oklahoma IAAO Chapter

Make Checks Payable to Oklahoma IAAO Chapter. Mail, fax or email to:

Oklahoma Tax Commission

Attention: Doug Brydon — Course 101

7308 NBU

Prague, Ok 74864

Telephone: (405) 319-8200 Fax: (405) 521-0166 Email: dbrydon@tax.ok.gov