



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 Fall Meeting of the County Assessor’s Association, and to present a brief update from the Tax Commission.

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

I am looking forward to working with Randy Wintz 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, Randy and I can get into a routine like the one used this year, where we check in on a regular basis and share updates and information. Congratulations to Guyla Hart, your new Reporter.

Your Association officers work hard for you, and I hope that each of you will take the 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 Assessor’s Fall Meeting, we had the opportunity to attend a meeting of the Oklahoma Association of Tax Representatives (OATR) in Tulsa the day before. 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 17 was the final mailing of sales samples for the Equalization Study and Performance Audit ratio studies. It was also 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. They will also be doing the usual personal property tables update in December. If you need some assistance, please let us know.

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
Ad Valorem Division Director

P.S. - “Discipline is choosing between what you want now and what you want most.”



“A Mapping Minute”

With Steve Oliver

Good day fellow Mappers. If you have been trying to get a hold of me this month, I am sorry I've been unavailable. Between prepping to move, and traveling to different counties, I have been hopping around. This is a good thing though, because I enjoy working with each and every one of you. Right now, my biggest project is working with the counties to set up Landuse layers.

For the counties that use MIMS, you have two options: 1) you may contact Paul or Kayla, so they can walk you through using Google Earth to map your land use. 2) You could use an alternate GIS mapping software that features “Snapping,” and use the aerials that have been provided to you. If your county is on the state's CAMA system, I can come out and “prep” your CAMA and MIMS soil layer, to allow MIMS to import directly into CAMA.

For counties that have ArcView 10.2 and above, we have a program that will break out your soil (for the entire county) into a CVS file that can be viewed in Excel. I am currently working on a way that will import it directly back into CAMA. If you are running ArcView 9, there is a program that will break out layers one parcel at a time.

If your county is still using the books and counting dots, please contact me so we can discuss options. I look forward to working with all of you more in the future. I am always looking for better ways to assist you in doing your job. I am always open to ideas or suggestions, so if you have one that might assist others, please let me know.

“Let’s Get Personal” Property

by Patty Heath

The 5-Year Exempt Manufacturing inspections are wrapping up. The first set of printouts should be mailed the first week in November. We will also be requesting mill levies that week. Be on the lookout for these letters from our office.

The public meeting on the Personal Property Schedule went well. There were no comments to post to the web. Industry data is still under review and the Draft of the Business Personal Property Schedule will be posted on the website for review November 7.

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

November 7, 2016: The AdValorem 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 21, 2016. These comments will be posted on the website and available to anyone who accesses the website.

December 1, 2016: The Ad Valorem Division posts its proposed changes to the Business Personal Property Schedule on 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 ten-day period by December 12, 2016. The division will post all comments received during the second comment period.

January 5, 2017: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2017 will be posted on the website and available for use. Hard copies will not be printed for 2017; the Schedule will only be available through the website.





National Register Of Historic Places Canadian County, Part 2

The tour of places in Canadian County on the National Historic Register continues this month with the Richardson Building in Union City. The building, located on the North East corner of Main and Division Streets served as the town's only bank and pharmacy, and also housed the post office. It was constructed in 1910 by Dr. R. Richardson, who owned and operated the bank and pharmacy. The single-story structure is made of brick and features a corner entrance. A new roof and new interior were constructed in 1928 following a fire, but the building continued to serve the original purposes until the business activities of the town moved eastward toward the main highway. The building was added to the Historic Register in 1983.



Richardson Building in Union City

The city of Yukon has a few sites on the list, including the Mulvey Mercantile building, located at 425 W. Main. The two-story brick building features a white tile floor with "Mulvey Mercantile" spelled out in black tiles. The Mulvey brothers established their business in 1893, and moved to the Main Street building in 1904. The brothers served Yukon and surrounding farms selling hardware, farm implements, appliances and dry goods. During the 1920s, the business expanded to include nearly the entire 400 block of Main Street. The business began scaling down during the Great Depression and the building was eventually sold. The building was sold again in the 1950s, and has continued serving as a hardware store for the community. It was added to the register in 1982.



Mulvey Mercantile Building

An unassuming building on the register is the Czech (Bohemian) Hall located south of Yukon on Czech Hall Road. The "ramshackle" frame structure was built in 1925, mostly by volunteers. Additions have been made over the years beginning in 1935 on the building's North side.



Czech Hall

More additions and renovations were done in the 1950s. The current hall replaced the original building that was constructed in 1901. The original building was torn down when the new hall was erected. Some

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of the timbers from the first hall were reused in the 1925 construction. The meeting house served as a social organization to assist and encourage newly arrived immigrants while preserving “Old Country” ways in their newly adopted homeland. Added to the historic register in 1980, the hall continues to stand and serve the Yukon Community.

Another building on the register that is located in Yukon is the old library, located at 512 Elm Street. The brick building was constructed in 1927 at a cost of \$4,500. It features an arched entryway with “Public Library” inscribed above the doorway. The library was a privately supported effort for the city of Yukon. The Yukon Ladies Library Club began in 1905 with 26 books. The club raised funds to construct the library building, designed by Oklahoma City architectural firm Sorey and Vahlberg. The private organization continued to operate the facility until 1979, when the responsibility was transferred to the city of Yukon. A modern library replaced the original building, and is named after the club’s long-term librarian. The “old” library building is owned by the city, and was added to the register in 1984.

Two homes in El Reno on the register, that are worth driving by to look at, are the Goff House, 506 S. Evans, and the Henry Lassen House 605 S. Hoff. The Goff House was built in 1901. It’s a two-story frame Colonial Revival residence with a mix of architectural elements from the Queen Anne style thrown in. It features a steeply pitched roof and a round tower, which rises from ground level. The picturesque home features “gingerbread” decorations and sits in one of the oldest neighborhoods in El Reno. It was added to the register in 1988.

The Lassen house was added to the National Historic Register in 2008. It is a three-story Classical Revival style house featuring a brick foundation and flat roof. The original structure was built prior to 1895, and was purchased in 1898 by Henry and Mary Lassen. The couple added a third floor and two-story wraparound porch to the house between the years of 1901-1904. The structure has changed hands many times over the years. Henry Lassen was a prominent businessman in early El Reno, serving as the city’s mayor from 1905-1907.

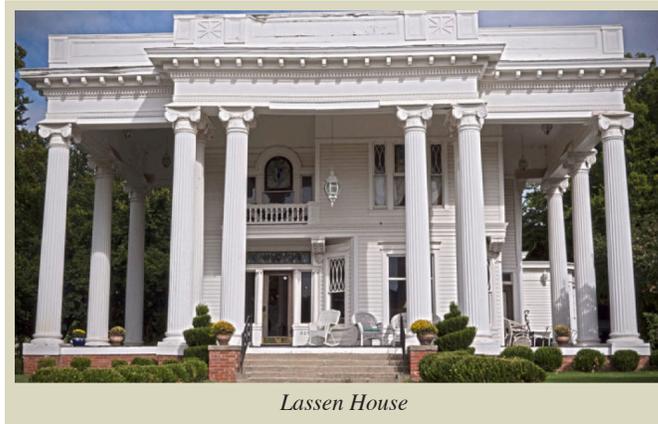
More information about these houses, and other buildings on the National Historic Register, can be found at: <http://npgallery.nps.gov/nrhp>



Old Yukon Public Library



Goff House



Lassen House