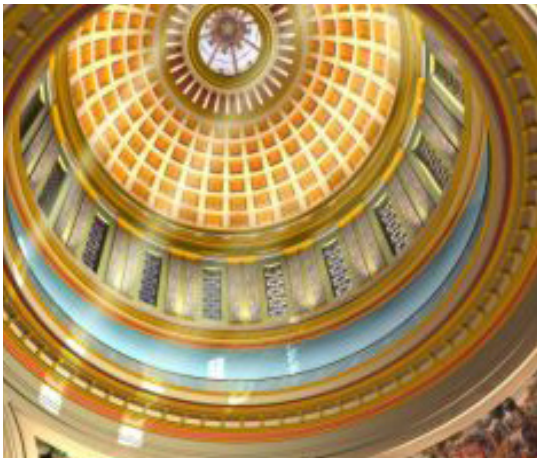

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem FORUM

Volume XXVI, Issue X ● October 2017

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

I am looking forward to working with Pam Irwin 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, Pam 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. And congratulations to Lisa Melchior, your new Reporter.

Your Association Officers work hard for you, so make sure that each of you takes the time to properly thank them for their service. Having done some IAAO Committee work, and having served 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 during the Assessor Fall Meeting. Everything runs more smoothly with regular coordination and communication between the Ad Valorem Division and company representatives. We appreciated the opportunity to visit with them at their recent meeting.

October 16th 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. Analysts will assist with preparations for transferring values this next year, and will do 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. - "Enthusiasm is contagious. Start an epidemic!" - (Featured on a Bumper Sticker)

Volume XXVI, Issue X • October 2017

Well, it's another month, and time for another article. Each month, I attend a GIS Council meeting representing the Tax Commission. There, we talk about different mapping issues. One of the ongoing discussions concerns data sharing. The Oklahoma Conservation Commission (is using grants) to host a free website, to store and maintain GIS data, called OKMaps: http://okmaps.org/

The website will allow you access to maps of the whole state. It uses the same information that Ad Valorem sends to you. The website also has additional information available that comes from other sources. One of the state's vendors is supplying the site with basic parcel information, that is restricted (cannot be downloaded), but is fully accessible as *read only*. This can be a great source of basic information for use by your local fire department, police, EMS, and local government. You may also host your own information, for storage, or for viewing, which means you would be able to control whether your data was available for download, or as *read only*.

Shelly Willoughby, from the Conservation Commission, presented this information at our August Educational Conference. She has been a long time contributor, and is always willing to help us out. Her PowerPoint presentation is posted on the *Assessor's Only* portion of our website, along with the rest of the 2017 Educational Conference material. If you have any questions, feel free to contact me. I have worked with Shelly in getting some of our counties familiar with the site, and how the information can be used. Until next time…..

"Let's Get Personal" Property

by Patty Heath

Patty and Bryan will be wrapping up the 5-Year Exempt Manufacturing inspections soon. The next set of printouts should be mailed out the first week in November. We will also be requesting mill levies that week, so be on the lookout for these letters.

The XM2s-XM5s were distributed at the Annual Educational Conference in August, and should be balanced now. We haven't received much feedback on this issue, so I am going to assume that the XM2-XM5s balance, which is good. If there is any variance, please contact me to resolve the issue. Another printout will be mailed in November that will have the XM1s included.

The public meeting for the Personal Property Schedule went well. Industry data is still under review, and the Draft Business Personal Property Schedule will be on the website for review around the start of November.

Below is the remaining timeline for the Personal Property Schedule:

November 6, 2017: The Ad Valorem Division will post the Draft Business Personal Property Schedule to the website.

10-Day Comment Period: Parties wishing to submit written comments on the draft may do so within the 10-day period, by November 18, 2017. These comments will be posted on the website, and will be available to anyone who accesses the website.

Continued on page 3...

Volume XXVI, Issue X • October 2017

Continued from page 2 "Let's Get Personal Property"...

December 1, 2017: The Ad Valorem Division will post proposed changes to the Business Personal Property Schedule to the website. The entire BPP Schedule will not be re-posted. Only those sections with proposed changes, or those sections where comments were received but the Division is not recommending a change, will be re-posted.

Second 10-Day Comment Period: Parties wishing to submit written comments on the changes may do so within the 10-day period, by December 12, 2017. The division will post all comments received during the second comment period.

January 2, 2018: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2018 will be posted on the website and available for use. Hard copies will not be printed for 2018; the Schedule will only be available through the website.

Doug Brydon, Deputy Director of the Ad Valorem Division, is filling in again this month for Patty Heath.

The problem is not that people are taxed too little; the problem is that government spends too much. - Ronald Reagan

State System CAMA Virus Software Considerations:

State System CAMA counties should be aware of an issue with Norton anti-virus software, which causes the property record card (PRC) writer to not function. Norton quarantines the file needed to run the PRC writer, and even placing the file in the exception list does not prevent the problem from recurring.

We strongly recommend use of McAfee anti-virus software for all State System CAMA counties to avoid these significant problems. If you have any questions about anti-virus software use with the State System CAMA program, please contact Rob Tigner at (405) 319-8200.

National Register Of Historic Places Wagoner County (Part 2)

This month's issue continues a look at buildings included on the National Register of Historic Places located in Wagoner County.

The Wagoner National Guard Amory, located at 509 E. Cherokee Street in the City of Wagoner, was built between 1935 and 1937 as a WPA (Works Progress Administration) project. WPA was created in 1935 by President Franklin D. Roosevelt as part of the New Deal Administration during the Great Depression. The program used public works projects to alleviate unemployment and stimulate local economies and used building materials native to the area. Supervising architect of the project was Major Bryan W. Nolen.

Wagoner Armory

The armory is a single-story rectangular building constructed of native sandstone. As with most armories, the building has two main sections: a barrel-roofed drill hall and a flat-topped administrative/garage area. The sandstone walls are randomly laid blocks with a cut limestone parapet.

Continued on page 4...

Volume XXVI, Issue X • October 2017

Continued from page 3 "National Register of Historic Places"...

Small crenellations flank the flat top of the portal with a tall pediment shaped pilaster and a flat topped pier on either side of the centered, arched entrance. The pilasters feature narrow windows with incisions (embrasures) in the stone, high on either side of the entrance. An American eagle and the words "National Guard Armory" are carved into the stone, and are picked out in white on red over the entrance. Groups of windows are located on either side of the entrance. Pediment-shaped pilasters are located at the ends of the building, and a plaque commemorating the dedication of the building is located on the southeast pilaster. At the time of nomination in 1994, the armory was being used to house two units of the Oklahoma National Guard.

Also located in the City of Wagoner are the Amos Parkinson House, at 601 N. Parkinson and the Frederick Parkinson House, located at 407 N.E. Third Street. Both houses were nominated at the same time in 1984, as part of a total nomination package of seven residences.

Amos Parkinson House, Wagoner

The Amos Parkinson House is a two-story house built in the shape of a "T." Made of weather board, the house features an intersecting gable roof. The front gable is hipped, and the gables on the North and South sides are clipped. A veranda extends across the front of the house. The house was built in 1900 for a prominent banker. In addition to being an officer of the First National Bank of Wagoner, and the Citizen's Trust Company, Amos Parkinson was also involved in the cattle business, a mercantile business, and was a lumber merchant.

The Frederick Parkinson House was built between 1897 and 1900. The two-and-a-half story house is constructed of clapboard and features a clipped-gable roof, which intersects with a gabled roof. A large veranda extends across the front of the house. Frederick Parkinson was part owner and manager of the Wagoner Hardware Store.

Frederick Parkinson House, Wagoner

The First Presbyterian Church of Coweta, also known as the Mission Bell Museum, is located at 200 South Avenue B, and was nominated to the historic register in 2003. The church was built between 1907 and 1908 in Late Gothic Revival style. The building was temporarily condemned in 1913 due to structural problems. The roof and two walls were rebuilt between 1913 and 1914, and the church was reopened in the spring of 1914. The walls retained the appearance of the original construction, but the new roof featured broad eaves supported by triangular knee braces. This was a significant alteration from the original design. The red brick building has a stone foundation and features a side tower topped with a finial. The wooden double-doors are paneled with a single glass panel in each. The doors are topped by single transoms. Two large pointed arches feature windows that do not match the historic Gothic Style. The tower features decorative details not found on the rest of the building, which include corbeling, triangular vents, doubles windows, and buttresses of false brick. Although many of the windows have been replaced, it doesn't detract from the original feel of

Continued on page 5...

Volume XXVI, Issue X • October 2017

Continued from page 4 "National Register of Historic Places"...

the structure. When finished in 1908, the church was able to seat a congregation of 250 people. The First Presbyterian Church was one of four churches located in Coweta, and the only one to be constructed of brick. Since it was built before the era of indoor plumbing, the building does not have interior bathrooms. A separate restroom facility was constructed to the southwest of the church around 1984. The building is currently owned by the city of Coweta, and functions as offices for the Chamber of Commerce, and as a museum.

First Presbyterian Church, Coweta

The A.J. Mason Building is located on Lincoln Street in Tullahassee. It is the only remaining commercial building in Tullahassee, one of the oldest all-black towns still in existence in the state. The town was founded in 1899, eight years before statehood. The rectangular building features a red brick façade, with side and rear walls of native stone. A parapet at the front of the building has two red brick pilasters on either side. The pilasters have smooth ashlar bases and capitals. Ashlar blocks run along the top of the parapet, and along the top of a brick frieze. The frieze has 35 columns of stepped brick dentils set into it. Tullahassee served as a rural market center for black farmers living in the surrounding area. The A.J. Mason building was erected in 1912. It originally housed a grocery, and served as a grocery until the 1950s. Most of the windows have been boarded up or filled in with bricks, and the building served for a time as a night club. It was added to the historic register in 1985.

A. J. Mason Building, Tullahassee

The city of Red Bird is another all-black town in Oklahoma, and was established in 1902. The Red Bird City Hall was completed in 1933, and served as a center of local government for more than 50 years. In addition to housing government offices, it was used as a meeting place for civic and community organizations. The one-story building is constructed of native sandstone in a random course finish. It is square with a hipped roof and attenuated wooden rafters. A single stack red brick chimney is located on the west end. The doors and frames are wooden, and are located on the north and south sides of the building. Pairs of windows are located on either side of the doors, both at the front and back of the building. An ashlar cornerstone is located on the on the northeast corner of the building. The property was added to the historic register in 1984.

Red Bird City Hall

To learn about other sites in Wagoner County that are listed on the National Register of Historic Places, visit: https://npgallery.nps.gov/nrhp