



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:

Since we have switched to a later date for the County Assessors Association Fall Meeting this year, the Forum will arrive in your inbox about the same time you are here in Oklahoma City. We are looking forward to seeing everyone, and providing you with a brief update from the Tax Commission.

As the year starts to wind down, we are beginning preparations for the next one. I'd like to offer special thanks to Assessors Association President Pam Irwin for her hard work during the year. I have greatly appreciated her efforts for your organization. Good communication makes everyone's job easier, and Pam has certainly done her part to help make that happen. Donise Rogers, Guyla Hart, and Lisa Melchior have all served well as officers this year, and we thank them also.

I enjoyed working with Pam Irwin this past year, and I am looking forward to working with Donise Rogers 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, Donise and I can get into a good routine of checking in on a regular basis, sharing updates and information. As of publication date, the new Reporter for the Assessors Association had not yet been selected, but we extend our congratulations, and look forward to working with the new officer next year.

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 on October 9th. 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.

The deadline for edits of sales samples for the Equalization Study and Performance Audit ratio studies, along with the final deadline for returning the Performance Audit findings sheets, have come and gone. The Ad Valorem Division is currently 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 November 30th 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.

AdValorem Division Field Analysts will be visiting counties as needed for the remainder of the year, to assist with preparations for the transfer of values this next year, and to do the usual update of personal property tables in December. They will also be assisting with data cleanup in preparation for the conversion to a new CAMA system for State System users. If you need some extra 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
Ad Valorem Division Director

P.S. - “Leadership is about making others better as a result of your presence, and making sure that impact lasts during your absence.”

Assessment Administration Conference in Minneapolis



Top Picture: Bill Wadsworth (center) of Radiant CAMA Software (State System CAMA) was recognized in the first class of IAAO Fellows recently at the Assessment Administration Conference in Minneapolis. Bill was an early pioneer with CAMA, and has been an active and engaged IAAO member for several decades, serving on various IAAO committees, including roles as chair at various times. The distinguished class of Fellows included other IAAO members known to Oklahomans for their participation in our August Educational Conferences, such as Jewette Farley, CAE, Marion Johnson, CAE, and Lisa Hobart, CAE, PPS, ASA. Pictured with Bill Wadsworth are Troy Frazier, CMS, and Joe Hapgood, CAE of the Ad Valorem Division. Congratulations to Bill for this significant achievement.



Bottom Picture: Congratulations to John Wright, AAS, Tulsa County Assessor-Elect, for receiving the IAAO Assessment Administration Specialist (AAS) Designation. IAAO President Dorothy Jacks, AAS, presented the designation at the International Conference on Assessment Administration held September 24th in Minneapolis, Minnesota.



Recently, I did a survey on what types of software counties are using for mapping. I was actually surprised by the results.

I learned that 45 percent of counties are using ESRI software of some flavor. This, of course, was not a surprise, since ArcMap is a very robust program, capable of doing all sorts of analysis, most of which I will never touch on. Version 10.x or above (83 percent usage) was the dominant flavor, while there were still a few stragglers using older variations of the software.





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December 3, 2018: The AdValorem Division posts its 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 10-Day Comment Period: Parties wishing to submit written comments on the changes may do so within the ten 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 to the website and available for use. Hard copies will not be printed for 2019; the Schedule will only be available through the website.



Congratulations On Your Retirement!

Jeanette Bittner was honored by her coworkers with a party earlier this month. She is retiring from the Ad Valorem Division of the Oklahoma Tax Commission after 21 years of service. We wish her well as she begins a new chapter in her life. Pictured with her are (left) Doug Brydon, Deputy Director, and Joe Hapgood, Division Director.

National Register Of Historic Places Creek County, Part 3

The town of Drumright is the next-to-last stop on the tour of sites listed on the National Historic Register. A two-story frame house located at 403 S. Creek Avenue was added to the register in 1982. It was built in 1920 by the town’s co-founder, Aaron Drumright, who along with J.W. Fulkerson, had gave part of their farmland to found the town after the Wheeler No. 1 oil well blew in, opening the Cushing Oil Field. Both men recognized the need for a supply town for the oil field. Originally called Fulkerson, the name of the town was changed to Drumright in 1913. Broadway, the town’s main street, is the line that formerly divided the two farm properties. Drumright bought the house in 1920 from Charles Kahl. The frame house has wide eaves and a hipped roof, and is described in the nomination form as “Early Oil Field.” The house survived a tornado in 1957, and shortly after, a one story addition was added, and the lines of the front porch were altered. Drumright sold the house in 1937, but he continued to live and work in the community for many years.



Aaron Drumright House, Drumright

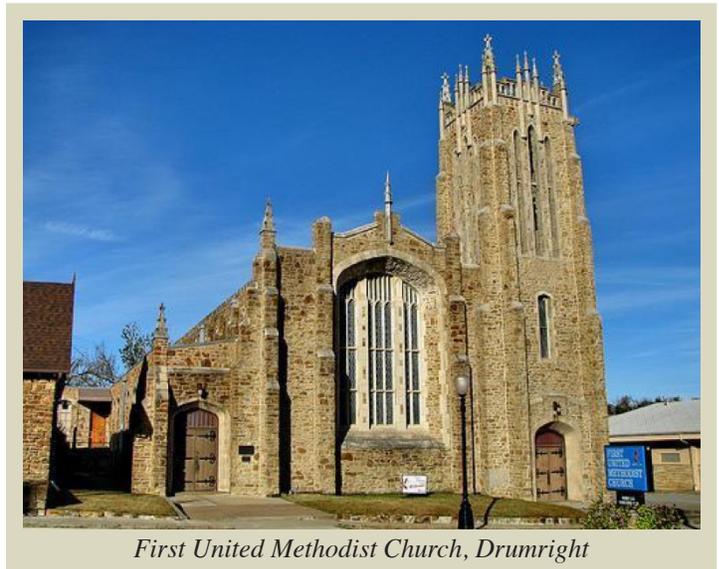


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Also added to the register in 1982, is the First United Methodist Church of Drumright, located at 115 N. Pennsylvania Avenue. English Gothic in design, the one-story building is about 35 feet wide and 100 feet long. The east entrance features a 77-foot tower. The tower features Gothic styled windows and adornments which gives the building a medieval appearance. Flying buttresses support the masonry building along the north and south walls, with the tower also supported in this way. Roman arches are featured around the windows on the north side. The stained glass windows are of a leaded diamond pane construction, with five distinctive patterns that are presented in pairs, along the north and south walls. There is no narrative content to the windows, which is thought unusual for a religious structure of this scale. Doors are made of solid red oak. Arkansas sand stone, and Bedford Indian limestone were used in construction, as specified by architect F.A. Duggan. Woods used on the building’s interior are also red oak. Aaron Drumright contributed a significant amount of money to the church’s construction in the 1920s.



First United Methodist Church, Drumright

The Santa Fe Depot is still located at Broadway and Harley Streets in Drumright, even though the train tracks were removed in 1964. The clapboard building was completed January 1, 1916, and today serves as the Drumright Oil Field Museum. The front of the depot features a bay window, with a gabled dormer above, which served as a ticket booth for passenger service. The depot served as the first railroad terminus for the Cushing Oil Field, and provided freight and passenger service for nearly 50 years. The railroad was needed to transport oil field equipment and industry businessmen. Prior to the railroad coming to town, the only way to access the oil fields was by horse and wagon over dirt roads. Two Drumright businessmen, Frank Brown and R.D. Long, began construction of the railroad line from Cushing to Drumright, and after securing rights of way, sold their holdings to the Santa Fe Railroad for \$500,000. The company named it the Santa Fe and Oil Field Railroad, completing the line June 10, 1915. Construction of the depot began in April 1915, and was completed on January 1, 1916. The depot was given to the city of Drumright, after which it was restored and converted to a museum. It was nominated to the register in 1981.



Santa Fe Depot, Drumright



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Also in 1981, the Tidal School, located near Drumright, was added to the register. The two-story red brick building was erected in 1915 by the Tidewater Oil Company for the children of the company’s employees. It is often referred to as a “wing school” because it was an outlying school in the rural oil fields that surrounded oil boom towns. Towns could not accommodate the swelling population of students that came with the oil field workers and their families, so wing schools were instrumental in provided educational services. Tidewater Oil Company was a subsidiary of Standard Oil of New Jersey, and provided the funds to



Tidal School, near Drumright, now known as Tidal Winery

construct the school on leased land where the Tidal Refinery and Camp were located. The schools bricks are laid in header and stretcher courses with tooled joints. Drawing on influences of Georgian Revival architecture, the building is rectangular in shape, symmetrical, and has a minimal number of projections. The east and west ends of the front façade project slightly and are crowned with pediments. Within the east projection is an arched window, where the glass has been replaced with wood. A doorway, with an arched window above it, is featured in the west projection. The second floor features a series of 9/9 windows along the wall between the two facades. The first floor is partially below ground level, and a second series of smaller windows runs along the wall underneath the larger windows. A wooden belfry adorns the central part of the roof. The school was closed in the early 1950s, and today, it is the home of the Tidal Winery.

The last stop on the visit to Creek County is the town of Oilton. The Meacham Building, located at 102 East Main Street, was built in 1916 by Guy Meacham, shortly after the town was platted. During a 7-week oil boom the town of 3,000 sprang up from an area that had been cotton farms. The three-story brick building housed a hotel, and a furniture store. Influences of Louis Sullivan’s commercial building style are present, but in a size befitting a small town. The front façade includes four double windows on the third floor, four triple windows on the second floor, and double entrance doors on the first floor, that are separated by large pane glass windows. Four pilasters adorn the front façade, and dentils are located above the double windows on the east and west ends of the top floor. The first floor was occupied on one



Meacham Building, Oilton

end by Meacham Brothers Furniture with the other end serving as the hotel’s lobby. Hotel rooms were located on the second floor with offices occupied by doctors and attorneys on the third floor. During the 1930s-1940s, all of the first floor was used by Meacham Brothers, with a music studio and apartments located on the second floor. The third floor was still being used for offices at that time. In 1951, Leonard Lauener purchased the building, and renovated the exterior. At the time of nomination in 1982, the building was being used by Economy Wholesale Company.

For more information about this building, or any of the sites listed on the National Register of Historic Places, visit: <https://npgallery.nps.gov/nrhp>

