

CELEBRATE OKLAHOMA!



*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.*

# Oklahoma

# Ad Valorem

A UNIQUE HISTORY. AN EXTRAORDINARY FUTURE.

# FORUM

## Director's Notes:

The County Assessors' Association Convention is upon us. The convention is always a good meeting, well attended with lots of participation, and it's during a great time of the year in Oklahoma with Halloween and lots of fall activities.

October is always hectic in the county assessors' offices with tax bills on the street or in the final process of preparation. Tax season is stressful, but it is a great opportunity for the county assessors' offices to assist taxpayers and solve problems.

We enjoyed our visit with Washita County Assessor, Janie Bellah, Kiowa County Assessor, Letitia Stockton, and Greer County Assessor, Donna Giddens when we dropped in on them on the way to a meeting. (Donna even came up with some Halloween brownies.) Southwest Oklahoma looks good with lots of economic activity going on and some good rain this year.

The Ad Valorem Division also has lots of activity this fall. We just completed a successful two-day Equity Rate and Valuation Conference attended by a number of public service companies, as well as, some county assessors and school and career tech representatives. Several company representatives made presentations on issues related to public service valuation. We thought it would be a good idea to begin some of the discussion early in the process before things get so busy during April and May during the crush of completing public service valuations for the State Board of Equalization meeting in June.

In another area of activity, our equalization studies have been completed for the year. Joe Hapgood and his staff have finished up the last county studies. We appreciate the assistance of counties in helping our staff complete those, and I know that our super star field analysts have traveled lots of miles to finish up this important work for the State Board of Equalization meeting in December.

We expect to have a CAMA update completed shortly and that will be distributed for the state system counties before the first of the year. Glen Blood tells me the update should go smoothly and provide the new drawing and picture utility, as well as, a few corrections/enhancements.

The Ad Valorem Division has completed all of our inspections of the five-year exemption properties in the forty-five plus counties with projects. Doug Brydon and Patty Heath have been busy visiting a number of manufacturing applicants across the state. As we will discuss at the convention, the five-year exemption continues to be a very popular program, and we rely on county assessors and their deputies to provide the necessary information we need to complete the applications. We've prepared our initial projections on the amount of that program in time for the next Legislative session.

*Continued on page 2...*



Continued from page 1 “Director’s Letter”...

Finally, President Cathy Hokit will join the illustrious “Past President’s Club” this month. On behalf of the Ad Valorem Division, we’d like to express our appreciation to Cathy. She’s worked very hard this year as President of the County Assessors’ Association and has logged probably several thousand miles. Unless you’ve served as an officer in the County Assessors’ Association or watched it from the Ad Valorem Division perspective, it’s hard to realize how much work and travel the leadership positions require. We’ll miss her energy and pleasant, positive attitude. She did a super job as a solid representative for the county assessors and deputies.

Thank you for all your help this year. Have a good month. We appreciate all you do for your taxpayers and all the hard work of county assessors and deputies everywhere. It’s a tough job, but ad valorem is an extremely important part of local government in Oklahoma. We’re all working to pass the system on better than it was given to us.

Sincerely,

Jeff Spelman, CAE

*P.S. “The fight is won or lost far away from witnesses—behind the lines, in the gym and out there on the road—long before I dance under those lights.” Stanley T. Cimarron, Ad Valorem Philosopher. Quote borrowed from Muhammad Ali, the famous boxer.*



I figured it was time to remind everyone of how I endeavor to support your mapping efforts.

If you have a specific need, give me a call. I will try to visit you as soon as possible. Some counties never call. As a result, I have not been back to some counties for three or four years. One county has never invited me to come out. My feelings are hurt, but I’m okay.

If you can get two or three other counties together and would like to spend 2 to 3 days covering a subject, let me know. I have been trying to hold 3 to 4 regional training sessions a year. We have had some great sessions in the past. But lately, I haven’t received the response to these regional training sessions that I used to.

It’s been a few years ago, but some of the assessors’ association districts had a half-day of training on the Thursday before their spring meetings. If any of the districts want to get back into that, we can schedule general mapping topics such as land use mapping that will not be software dependent. If the districts want to schedule a full day or more at that time, we can do it.

As a standing policy, I try to be in the office every Monday and Friday. If you have a problem that I can talk you through on the phone, please give me a call.

*Remember: The secret goal of every abstractor, surveyor, and lawyer is to submit at least one deed that is impossible to map.*





## Focus On Mayes County

Mayes County was named for Samuel H Mayes, a Cherokee chief. The first white settlement in Mayes County was a trading post established by the Chouteau brothers, Frenchmen from St. Louis, along the east bank of the Grand River upon the site of present day town of Salina. In 1820 the first mission in Oklahoma for the purpose of educating the Indians and converting them to the Christian religion was established near the mouth of Choteau Creek in Mayes County. Eighteen years later Cherokee Indians were transferred to this part of the country. The principle inhabitants had been Osage Indians.

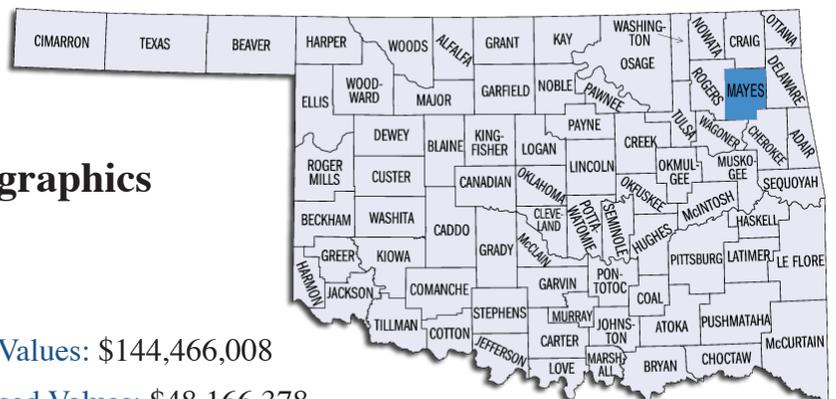
Nathaniel Pryor, great grandnephew of Pocahontas, and a scout with the Lewis & Clark Expedition, married an Osage Indian and set up a trading post near what is now the city of Pryor. Nathaniel Pryor's gravesite had been on private property five miles southeast of Pryor for many years but in 1982, the Mayes County historical Society moved the grave to the Fairview Cemetery, east of Pryor.

The first U.S. post office opened in the Archer & Bryan Store, on the Texas Trail in July 1870, and the town was known as Pryor's Creek. In November, 1878 a new post office by the name of Pryor Creek (dropping the possessive "s") was opened. The MK&T (now Union Pacific) Railroad determined the final location of the City of Pryor Creek when it opened the depot in what was then Coo-Y-Yah. The post office officially dropped the word "Creek" from the name in January, 1909, although all other legal records retained the word. In 1963, voters of the community decided not to drop the word "Creek" from the city's name, therefore, Pryor Creek remains the official name of the community most know as Pryor.

The Pryor area has a healthy economy with a broad base of manufacturing, distribution, wholesale and retail trade. Manufacturing is one of the largest sectors of Mayes County's economy, employing about 40 percent of the work force. Major industries include machinery, electronics, metals, and transportation equipment.

Mayes County has several sites listed on the National Register of Historic Places including

- Cabin Creek Battlefield, Pensacola
- Farmers & Merchants Bank, Chouteau
- Lewis Ross/Cherokee Orphan Asylum Springhouse, Salina
- Pensacola Dam, Langley
- Union Mission Site, Mazie
- Territorial Commercial District, Chouteau



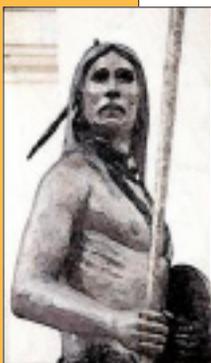
### Mayes County Demographics

Population: 39,274

Area: 644 square miles

2006 Real Property Assessed Values: \$144,466,008

2006 Personal Property Assessed Values: \$48,166,378



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## Overhead Power Lines Impact Residential Sales

Do overhead power lines impact the values of residential home? Ask a buyer, a seller and an appraiser and receive three different answers. Should their opinions enter the through process of a prospective buyer or seller of a home that is near or under power lines?

“A Minnesota survey of four defined groups (homeowners of property with overhead power lines, sellers of property with overhead power lines, buyers of property near overhead power lines and residential appraisers), showed 51 percent of homeowners with overhead power lines did not consider the high voltage power lines or towers at the time of purchase,” says Ted C. Jones in a recent issue of *Tierra Grande* magazine, a journal of the Real Estate Center at Texas A & M University.

According to Jones, one-third of the respondents lowered their offering price. The average reduction was 4.1 percent, based on an average purchase price of \$135,629. Almost two-thirds said the power lines did not enter into their offering price decision.

According to the study, 50 percent of those that sold a home with overhead power lines said the property’s market value was adversely affected. Two-thirds of the sellers indicated that a longer market time was required for the property to sell.

“Half of homeowners near overhead power lines did not consider homes with overhead power lines,” says Jones, vice president and chief economist with Stewart Title Guaranty Company.

“Forty-four percent said they would have lowered their offering by an average of 7.6 percent if the home they had purchased had been within 200 yards of overhead power lines.”

More than 83 percent of residential appraisers indicate a negative influence on property market value arising from the lines, with an estimated average of 4.1 percent reduction in value for homes with high-voltage overhead power lines. Each respondent appraised an average of 54 residential properties near overhead power lines. A similar 84 percent indicate an average 62 days longer marketing period for residential homes affected by power lines.

Researchers at St. Cloud State University found that all groups acknowledge a negative impact of power lines on residential values. Homeowners near power lines and appraisers alike conclude 4.1 percent average negative impact.

*(Article copied from The Real Estate Center, Feb. 1999)*





# New Law Provides For Reinstatement Of Manufactured Home Titles

House Bill 1340 provides a method for the re-issue of an original Oklahoma title to a manufactured home on which the previous Oklahoma title was cancelled due to attachment of the home to real estate.

A new reinstatement title application form has been designed for this purpose: Manufactured Home Application for Reinstatement of Cancelled Title (OTC Form 701-45). As outlined on the form, there are two documentary requirements on the application for reinstatement:

1. The homeowner shall attest ownership of the manufactured home and the nonexistence of any security interest or lien of record in the manufactured home. The statement required on the form portion captioned (1) is included in the Application for Reinstatement.
2. The homeowner shall also provide a title opinion by a licensed attorney, declaring that the owner of the manufactured home has a marketable title to the real property upon which the manufactured home is located and that no documents filed on record in the county clerk's office concerning the real property contain a mortgage, recorded financial statement, judgment, or lien of record. The opinion must be signed by the issuing attorney, on his/her letterhead and be executed or updated within thirty days of the application date.

Form 701-45  
 Created 9-2007

OKLAHOMA TAX COMMISSION / MOTOR VEHICLE DIVISION  
**MANUFACTURED HOME  
 APPLICATION FOR REINSTATEMENT OF CANCELLED TITLE**

The following information and application is provided pursuant to the provisions of 47 O.S. Section 1110, which allow for application for a new original certificate of title for a manufactured home on which the previous Oklahoma title was cancelled due to attachment to real estate. The referenced statute places two (2) documentary requirements on the applicant, as follows:

- (1) an attestation from the homeowner indicating ownership of the manufactured home and the nonexistence of any security interest or lien of record in the manufactured home, and
- (2) a title opinion by a licensed attorney, determining that the owner of the manufactured home has marketable title to the real property upon which the manufactured home is located and that no documents filed of record in the county clerk's office concerning the real property contain a mortgage, recorded financial statement, judgement, or lien of record.

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**Description of Manufactured Home**  
 Please type or print legibly the following information

Identification Number (VIN) \_\_\_\_\_ Model Year \_\_\_\_\_

Manufacturer \_\_\_\_\_ Length / Width / Model \_\_\_\_\_

Name(s) of Owner(s) \_\_\_\_\_

Address / City / State / Zip \_\_\_\_\_ County \_\_\_\_\_

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**Record Owner Statement**

Pursuant to (1) above, I hereby state the following:

- I / We are the owners of the above identified manufactured home.
- There is no security interest or lien of record on this manufactured home.

Signature(s) of Owner(s): \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

Notary Public Signature: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_ Commission Number: \_\_\_\_\_

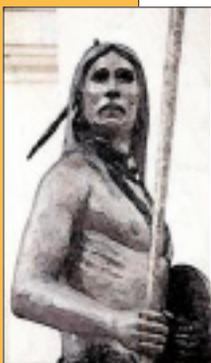
**\* NOTICE \***

This completed application must be accompanied by a title opinion by a licensed attorney, containing all required information as outlined under (2) above. The opinion must be signed by the issuing attorney, on his/her letterhead and be executed, or updated, within thirty (30) days of this application date.

Upon receipt of a properly completed application for reinstatement, Motor License Agent's are to mail or fax the application and the title opinion to the Motor Vehicle Title Section (title consultants) for approval to issue an original title to the manufactured home.

Upon approval, an original title is to be issued and registration fees collected for the balance of the calendar year in the same manner as a newly purchased manufactured home.

**Note:** This reinstatement process is applicable only to a manufactured home titles cancelled due to attachment to real estate – not Oklahoma titles cancelled due to the manufactured home being titled in another state. A manufactured home eligible for reinstatement will reflect "Title Cancelled – Real Estate" in the lessee field on the Tax Commission Motor Vehicle record.





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## Oklahoma 2007 Centennial Moment

### Oklahoma Centennial Spectacular

November 16, 2007 at 7:00 p.m. - Ford Center - Premier Events

Oklahoma's 100th birthday celebration culminates with the "Centennial Spectacular", an all-star Statehood Day tribute featuring an unprecedented gathering of Oklahoma's most famous sons and daughters.

This once-in-a-century performance featuring a who's who of Oklahomans will be staged at the Ford Center in Oklahoma City and will be broadcast across the state on the OETA television channel.

Some of the featured performers include:

- Reba McEntire
- Toby Keith
- Garth Brooks
- Vince Gill
- Carrie Underwood
- Amy Grant
- Jimmy Webb
- Willard Scott
- Leona Mitchell
- Argus Hamilton
- Blake Shelton
- Flaming Lips

**THE OKLAHOMA CENTENNIAL SPECTACULAR**

REBA MCENTIRE    TOBY KEITH    GARTH BROOKS    VINCE GILL    CARRIE UNDERWOOD

**THE CELEBRATION OF A CENTURY**  
FRIDAY, NOVEMBER 16, 2007 AT 7 pm.  
FORD CENTER  
OKLAHOMA CITY  
BROADCAST ON OETA

Oklahoma's 100th birthday celebration culminates with the Centennial Spectacular an all-star Statehood Day Tribute featuring an unprecedented gathering of Oklahoma's most famous sons and daughters. It's truly the event of a lifetime.

**SPECIAL GUESTS**

All - American Rejects • Amy Grant • Flaming Lips • Blake Shelton • Jimmy Webb  
Lauren Nelson • Kelli O'Hare • Willard Scott • Leona Mitchell • Argus Hamilton

**A UNIQUE HISTORY. AN EXTRAORDINARY FUTURE**

For more detailed information on this spectacular event, see the website at <http://oklahomacentennial.com/files/spec.pdf>.



## 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](mailto:cheath@tax.ok.gov).