



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:

We enjoyed meeting with everyone who attended the County Officers and Deputies (CODA) meeting week before last. The break-out session was good, especially since we had bigger room this year. It was nice to see a little rain for a change. Cathy Hokit did a good job as President of the County Officers this year and I know the assessors are proud of her, despite or maybe because of that talk by the Sheriff from Tyler, Texas, who was very humorous.

We had a good experience last week at the IAAO Conference. I think that the conference is an interesting and fun few days to see and talk with other assessors and state people across the country. Many of the problems are similar. I always feel better about our system, but always see new ways to improve things.

Oklahoma has been doing well with our IAAO participation. Wade Patterson did a session on social networking and Doug War, AAS participated in one of the session. Gary Snyder, RES and I moderated separate sessions. Leonard Sullivan, Oklahoma County (his first conference), Keith Hulsizer, Tulsa County, Joe Hapgood, CAE, Doug Warr, AAS, Alma Berger and Nancy Beckett, Cleveland County and Monica Schmidt, President of the Assessors Association also attended. That is one of the largest Oklahoma delegations that I can remember.

One of the most startling sessions was a presentation by the Federal District Attorney and the FBI on wide spread national mortgage fraud and its impact on the housing market across the country. Oklahoma has had some problems like all states, but we've been lucky compared to some of the issues in Arizona, Nevada, Florida, and California. (The speaker referred to those states as “sand” states with many real estate disclosure problems.)

The Ad Valorem Division hosted its third meeting on the Personal Property Schedule to discuss methodologies and content in the 2012 Schedule. We've received several comments and the session was attended by several industry representatives and county assessors.

We met with the State Auditor on the Subcommittee of the State Board on changes to the Annual Valuation process for 2012.

We appreciate all the hard work of the county assessors and deputies this year.

Jeff Spelman, CAE

*“If you beat another team in their strongest area (their defense beats a team that is proud of its offense), it is harder on them than a regular defeat. They lose their confidence, start blaming themselves, and turn on each other.” Anwar Caddo, Sport Psychologist.*



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## IAAO Phoenix Conference



*Attending the IAAO conference in Phoenix: Wade Patterson, Jeff Spelman, Monica Schmidt, Leonard Sullivan, John Wright, and Gary Snyder.*



*Joe Haggood enjoys the banquet at the IAAO conference in Phoenix.*



*More of the Oklahoma delegation at the IAAO conference in Phoenix: Doug Warr, Keith Hulsizer, Wade Patterson, Michelle Solvie, Chris Mask, Monica Schmidt, Nancy Beckett, Alma Berger, Leonard Sullivan, Gary Synder.*



*Assessors' Association board members Monica Schmidt, Scott Kirby, Gail Hedgcoth, and David Tinsley are prepared to conduct the break-out session at the Fall CODA Meeting.*





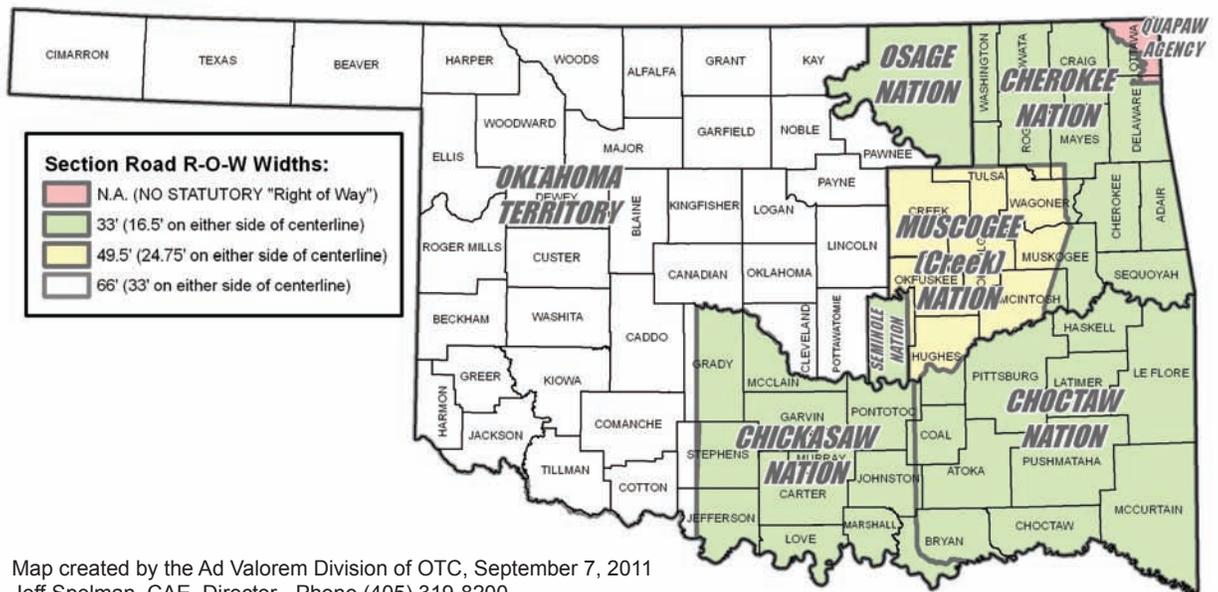
Every once in a while I will get a request on what the standard section road right-of-way is. This is a “trick” question. It depends on where you are in the State to how wide the “Statutory Section” road right-of-way is! Several counties actually have more than one width.

I have taken a map created in 1978 by the Survey Division of the Oklahoma Department of Transportation and “colorized” it. If you have any questions, let me know.

On another note, here is another reminder of the basic ArcGIS (ArcView) training in Stillwater at the CLGT computer lab. The class will be December 13-15. The class is limited to the first dozen to register. You can register by contacting Lois Strate at CLGT by phone: (405) 744-6049 or by e-mail: [loisas@okstate.edu](mailto:loisas@okstate.edu).

*Remember: Only those who never try never succeed!*

### Statutory Section Road "Right of Way's" Map (From an ODOT Survey Division Map Published 02/01/78)



## New on the Ad Valorem Web Page

The recently published “Oklahoma Documentary Tax Stamp” booklet is now available on the AdValorem Division web page. It contains statutes, rules, questions & answers covering the tax stamp process.

To locate the booklet, go to [www.ok.tax.gov](http://www.ok.tax.gov), click on Ad Valorem in the left-hand column, then click Publications. It also appears in the “Assessors Only” section.





## “4C” Meeting Held in Conjunction with CODA Conference

Chairman Gerald Sherrill opened the meeting which was held at the Biltmore Hotel in Oklahoma City on September 15, 2011.

Glen Blood reported the remaining fourteen counties will receive CAMA software installations, and six of those will be completed in the next two weeks. Several items will be given to Bill Wadsworth for updates including the transfer program; the detail small screen; the unit price on the land screen; screen size on comparable sales; returning detail personal property screen to its previous format; Alt N function on the miscellaneous screen; and the use code issue on the ag land summary screen.

All are encouraged to let the OTC know of any other issues that need addressing. Hopefully these changes will be on the internet to update the system.

CCAP will be aggressively updating next week. One AA issue, which may actually be a Windows issue, deals with the print button which hides behind the AA screen and nothing can be done on the screen. The fix for now was to inform the user to be aware of it, so they can access printing through another option. Some differences occur when a screen is reduced in size or minimized. This is not a problem in all counties and appears to occur depending on how the process is approached. The problem is annoying but it is not actually locking up.

Scott Warren advised he will address the assessors at the CODA meeting this week regarding webinars. The concept will change the format to a shorter length and be more topic specific, but with more frequent webinars. The new format would feature a topic for approximately 30 minutes.

Tan colored screens are difficult to read, and the remedy is found by going to Windows “themes” and resetting the color choices. Small font is recommended for AA. Medium font causes lap-over of lines and is difficult to use. Set the small font and change the resolution for best results.

There is a schedule for the CCAP training class to be held in Stillwater on December 14-15. The content will be AA design review and Report Writer. It will be a more in-depth class than what was given at the educational conference. It has not been determined yet if students will bring their own laptops, but it may be more productive if they do. Last year there were 55 in attendance.

Evaluation forms regarding the educational conference state system session showed that students enjoyed having the class in the hotel this year. The seminar theater room gave instructors room to navigate behind the students to lend them assistance. Even though it has limitations on class size, it worked well as a classroom. The biggest difficulty was students did not properly mark all items they brought to class. Computer, electrical source and mouse must be clearly marked to avoid confusion.

All counties are reminded to check their back-up logs.

The OTC regional training will provide 11 CEU hours to the participants. Fifty-six counties have enrolled. The classes begin at 8:30 a.m. The training schedule is as follows:

N.W. Woodward..... September 22 - 23  
 S.E. McAlester ..... September 29 - 30  
 S.W. Lawton..... October 13 - 14  
 N.E. Sapulpa..... October 20 - 21

The instructors will be teaching the same thing at all locations. It will cover all the mechanics involved in the process. Participants will not bring laptops; no hands-on instruction. Coordinating individual laptops had too many potential problems. Hands-on also slows the pace of the class, and to get all the information covered, it is necessary to stay on point. There will be handouts, screen shots, a variety of scenarios, and the mechanics of how to get things accomplished. Vo-tech labs are unavailable this time of year since they are in use by Vo-tech students. OTC field staff will do follow-up training in the individual counties.

Rob Tigner announced that there were no hardware/software issues to report at this time.

The next meeting date will be Tuesday, October 11, 2011, in the Ad Valorem Division.





# Center for Local Government Technology Assessor Training & Accreditation Program

October - December, 2011

**10/05/2011 - 10/07/2011**

**Data Collection (Residential)**

**Three-Day Class**

**(Wednesday, Thurs 8:30 - 4:30)**

**(Friday, 8:30 - Noon)**

Center for Local Government Technology

5202 North Richmond Hills Road

Stillwater, Oklahoma 74078

Phone: (405) 744-6049

Fax: (405) 744-7268

**11/01/2011 - 11/04/2011**

**Unit 4 (Income Approach)**

**Four-Day Class**

**(Tuesday, 1:00 - 4:30)**

**(Wednesday-Thursday, 8:30 - 4:30)**

**(Friday, 8:30 - 12:00)**

Roman Nose Resort Lodge

Watonga, Oklahoma 73772

Phone: (580) 623-7281

**11/16/2011 - 11/18/2011**

**Unit 5 (Business Personal Property Valuation)**

**Three-Day Class**

**(Wed - Thurs 8:30 - 4:30)**

**(Friday, 8:30 - 12:00)**

Hilton Garden Inn Norman

700 Copperfield Drive

Norman, Oklahoma 73072

Phone: (405) 579-0100

**12/06/2011 - 12/09/2011**

**Unit 6 (Cadastral Mapping)**

**Four-Day Class**

**(Tuesday, (1:00 - 4:30)**

**(Wednesday, Thurs 8:30 - 4:30)**

**(Friday, 8:30 - 12:00)**

Hilton Garden Inn Norman

700 Copperfield Drive

Norman, Oklahoma 73072

Phone: (405) 579-0100

**12/13/2011 - 12/15/2011**

**OTC ArcView/GIS Mapping**

**Three-Day Class**

**(Tues, Wed, Thu. 8:30 - 4:30)**

Center for Local Government Technology

5202 North Richmond Hills Road

Stillwater, Oklahoma 74078

Phone: (405) 744-6049

Fax: (405) 744-7268

**12/20/2011 - 12/21/2011**

**Unit 7 (Ag Land Valuation)**

**Two-Day Class**

**(Tuesday, 8:30 - 4:30)**

*Wednesday, 8:30 - Noon*

Hilton Garden Inn Norman

700 Copperfield Drive

Norman, Oklahoma 73072

Phone: (405) 579-0100

## Frequently Asked Questions

from the Oklahoma State Treasurer's Website

### **What are the duties of the county treasurer?**

The County Treasurer is an elected constitutional officer with a four-year term whose primary function is to collect taxes certified by the County Assessor from the assessment valuations placed on real estate, personal property, and public utilities in the County. After collection, the Treasurer disburses the moneys to the county, cities, towns and schools according to budgets approved by the County Excise Board. The County Treasurer is the official custodian of all funds for the County and Treasurer for schools and vo-tech institutions that do not have their own treasurer. Other duties include: - All warrants and vouchers for all County departments are registered and maintained through the Treasurer's office. - Tax collections are balanced on a daily, monthly, and year-to-date basis, which allows the investment of funds to be made with more accuracy. All special assessments, such as sewer, water, weed, cleaning, paving, and nuisance abatement taxes that are originally assessed by cities and towns in the County are certified to the County Treasurer for collection after they have become delinquent. They are placed as lien on real estate property account of the taxpayer. - The Treasurer's office also manages of County-owned property acquired at annual sales

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of real estate for delinquent taxes. The Treasurer also may sell these pieces of property, upon approval of the Board of County Commissioners.

#### **What are some of the duties of the county clerk?**

The County Clerk is a Constitutional Office and their duties have been set out in the state statutes by the legislature. Generally, the county clerk's duties can be categorized as: - Registrar of Deeds - all documents related to property (real estate) interests, such as deeds, mortgages, liens and mineral interests from 1890 to the present are filed and permanently kept by the County Clerk - Secretary - By law the County Clerk serves as the secretary to numerous county boards, such as the Board of County Commissioners, Excise/Equalization Boards, and Tax Roll Correction Board. As such, the Clerk is the custodian of all county board records. Those records are available for the public to view or be copied under the State's Open Records Act. - Purchasing Agent - The County Clerk or their designee is the Purchasing Agent for the County. However, in a Budget Board County the Purchasing Agent may be appointed by the Budget Board. - Finance Officer - Under the umbrella of Finance, the County Clerk handles the county's Accounts Payable, Payroll, inventory, and budget. They are the encumbering officer for the county. They act as a checks and balance to the County Treasurer who handles the accounts receivables. - Administrator - Administration within the County Clerk's Office includes office-wide Information Technology, Human Resource and county-wide Benefits.

#### **What is the job of the county assessor?**

The county assessor is responsible for the following: - Lists and maintains records on each piece of taxable real and personal property in their county. Real Property includes land and buildings. Personal Property includes business furniture and fixtures, business equipment, business inventory, farm equipment, and manufactured homes. - Determines fair market value annually for homes, businesses and other taxable property in their county. Fair market value may go up or down depending on the real estate market in the county. - Notifies property owners of any increase in the fair market value of their property. Assists taxpayers in filing homestead exemption and affidavits for property that is exempt under Oklahoma law. - Resolves questions or protests about valuation. - Preparation and certification of the assessment and tax rolls. - Appears before the county board of equalization.

#### **Who do I contact regarding ad valorem taxes?**

The County Assessor and/or County Treasurer of the county wherein the property is located.

#### **What is an agricultural permit and do I need one?**

Agricultural permits are cards issued to persons directly involved in farming and ranching exempt from sales tax. Oklahoma residents can obtain these applications from their county assessor's office. Non-residents can email to [otcmaster@tax.ok.gov](mailto:otcmaster@tax.ok.gov) for further information.

#### **How do I start a business in Oklahoma?**

Starting a new business may require you to register with the Oklahoma Tax Commission or a different state, city or county agency. The following steps can help: - Attend a new business workshop & complete the business registration application for the permits and/or accounts you need. - Contact the Secretary of State if you intend to incorporate your business. - Apply to the Oklahoma Employment Security Commission to register for unemployment insurance taxes. Nonresident Contractors in addition must contact: - Oklahoma Department of Labor, Worker Compensation Division (405) 528-1500 and - County Assessor's Office of the county in which the work is to be done.



## **Missing a Jacket?**

A man's jacket was left in the Colorado Customware meeting room at the educational conference in Tulsa. If it's yours, call and describe it to Cathy Gibson (405-319-8206), and she will mail it to you.



## Focus on Grant County

Early explorers in the area of future Grant County included George C. Sibley and Nathan Boone. In the summer 1811 Sibley made an excursion to the Great Salt Plains along the Salt Fork of the Arkansas River while visiting Osage villages in present northeastern Oklahoma. In 1843 Nathan Boone led an expedition from Fort Gibson to explore the Great Salt Plains. Both men recognized the commercial benefits of the salt deposits.

Grant County was initially part of the Cherokee Outlet, owned by the Cherokee Nation. Following the Civil War (1861-65) the Outlet became a rancher's paradise. Cattle companies such as Williamson, Blair and Company of Kansas City soon leased large sections of the outlet from the Cherokee. In the late 1860s an individual named Sewell built a stockade (later known as Pond Creek Ranch) near present Jefferson as a haven for travelers and cattle drivers.

Between 1867 and 1884 cattle drives originating in Texas passed through the area via the Chisholm Trail. Beginning in 1879 settlers called Boomers clamored for the opening of the settlement area. Between 1879 and 1884 Charles C. Carpenter and David L. Payne led several groups on excursions into the region to establish colonies. Although their efforts were thwarted, the publicity that was generated brought the situation to national attention, and the Cherokee Outlet was opened to non-Indian settlers on September 16, 1893.

When the area was opened to settlers, a post office was established on October 31, 1893 where the future county seat would be. In 1897 the Gulf Railroad (later the Atchison, Topeka and Santa Fe Railway) built a line from southern Kansas that passed through Medford from the northwest to the southeast.

Originally known as County L with Pond serving as county seat, settlers renamed the county after President Ulysses S. Grant in a general election held November 6, 1894. First settled as a "tent city" during the historic Land Rush, the town of Medford was centrally located in the county and became the county seat through an election held on May 27, 1908.



[www.barnfield.net/oklahoma](http://www.barnfield.net/oklahoma)

*The Grant County Courthouse is an historic 3-story redbrick building was built in 1909 in the classical-revival style.*



*Located on the Court House lawn is a Vietnam War, 105mm Howitzer, Mobile Artillery Field Piece, and the Homesteaders Monument listing names of the pioneers who settled the land in the 1893 Land Run.*





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Founded by Hobart Johnstone Whitley, a land developer, banker, farmer and Rock Island Railroad executive, Medford is situated at the junction of U.S. Highway 81 (Chisholm Trail Highway) and State Highway 11. It was named for Medford, Massachusetts, the hometown of its founder.

Like other frontier communities, settlers soon established a school and numerous churches. The Medford school district, apparently the first in Grant County, was organized on February 23, 1894. Early churches included the First Christian Church (1893), St. Mary's Catholic Church (1895), the General Conference Mennonite Church (1897), and the Mennonite Brethren Church (1899). By 1909 the Methodist and the Congregational churches had been organized.

Medford served as an agricultural trade center with a flour mill and several grain elevators. The local economy supported three banks and three weekly newspapers in 1909. On June 25, 1911, a fire destroyed five blocks of businesses and residences. Many of the affected entrepreneurs found temporary quarters to carry on their livelihood.

By 1919 the town, with an opera house and a movie theater, was served by the

Medford Water, Light and Power Plant and several telephone companies. The principal exports included grain, cotton, flour, produce, and livestock. In the 1930s industries included an ice factory, a creamery, and a machine shop. By the mid-1940s Medford had two banks and two weekly newspapers. Town amenities included a public library, a swimming pool, an athletic field, and a 3.5-acre park.

The Grant County area evolved from hunting grounds for American Indians and range for cattle owners to a prominent wheat-growing and livestock-raising region. At 1907 statehood the principal crops included wheat, corn, oats, alfalfa, and forage sorghum with estimated value of \$3.5 million. Farmers and ranchers had more than fourteen thousand each of hogs and cattle as well as almost thirteen thousand horses.



*The Congregational Church still remains in its original building built in 1894.*



*Homecoming parade in Medford, Oklahoma.*



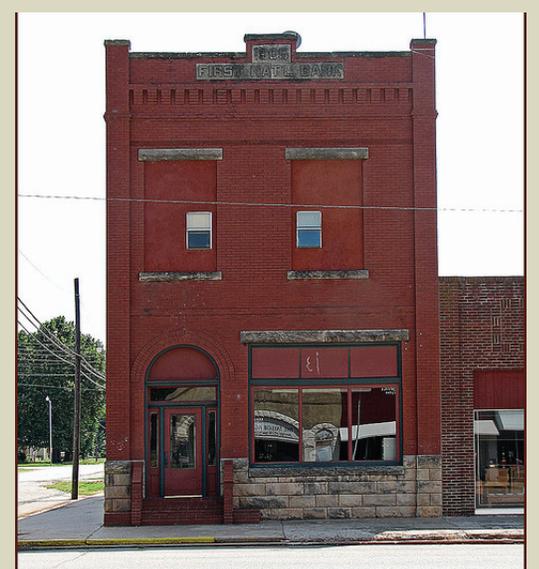


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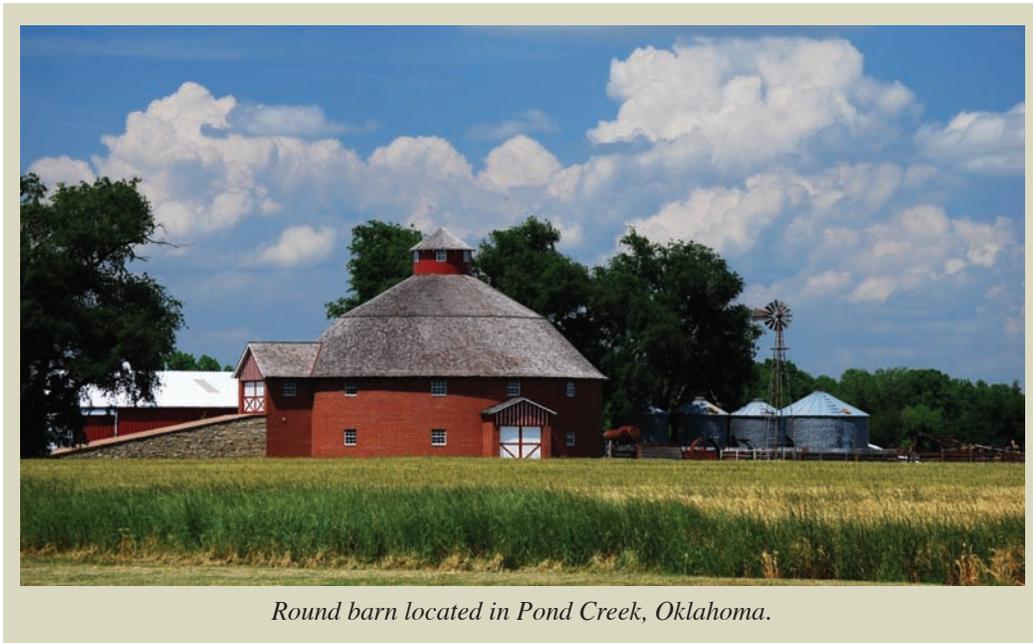
In addition to agriculture Grant County's economy has been supplemented by manufacturing and the oil and gas industry. In the early 1920s oil and gas were discovered in the eastern part of the county near the Blackwell Field. On April 24, 1921, the Swaggart Number One, the first oil well in Grant County, was drilled near Deer Creek. At the turn of the twenty-first century, the county reported seven manufacturers compared to twenty reported in 1930.

Grant County has several properties listed on the National Register of Historic Places:

- Bank of Nashville, located in Nash
- Dayton School, located in Lamont
- Deer Creek General Merchandise Store, located in Deer Creek
- Grant County Courthouse, located in Medford
- Medford Bathhouse and Swimming Pool, located in Medford
- Pond Creek Masonic Lodge No. 125, located in Pond Creek



The old First National Bank building, in Pond Creek, was used to shoot a bank robbery scene in the Bonnie and Clyde movie.



Round barn located in Pond Creek, Oklahoma.



## Grant County Demographics

Population: 4,824

Area: 1,044 square miles

2010 Real Property Net Assessed Valuation: \$38,293,579

2010 Personal Property Net Assessed Valuation: \$54,977,599

