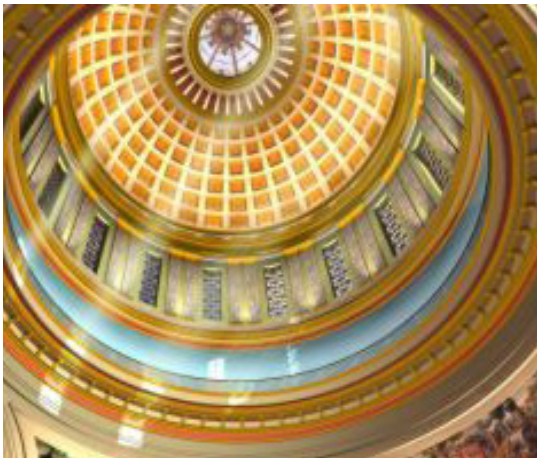


The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem

FORUM

Volume XXI, Issue IX ● September 2012

Director's Notes:

It's been a really busy month. It seemed as if we no sooner got back from the Annual Tulsa Conference and it was time for CODA closely followed by IAAO. The Tulsa CODA meeting break-out session was good, and we enjoyed the CODA arrangements in Tulsa although it was pretty strange not to be going to the Biltmore after so many years. We did notice that the county assessors' attendance at CODA was down from past years with only about 36 or 37 assessors in attendance. The meeting room arrangements were great and we talked with lots of folks after the meeting.

We had a great experience at the IAAO Conference. It is always interesting to talk with other assessors and state people across the country. Some of the issues that other states have are pretty daunting problems. I always feel better about our system when I talk to other assessors and state officials, but always see new ways to improve things.

I especially enjoyed a session on "Extreme Make-Over for Government" which was a good presentation about how conscientious and dedicated assessor employees often have to confront problems in the systems that require double checks or unnecessary extra records because of past problems. His example was a faucet with a twisted pipe that doesn't empower the folks who need information or authority to do their job and help the public.

I also got a kick out of a session on an assessor's office that tracks its field personnel on GPS for their safety in rural areas. One day, they were alarmed to find a field appraiser had gone missing. The supervisor was worried about trouble with an angry taxpayer or an encounter with a drug dealer, but fortunately they discovered the signal was coming from the local hospital. He'd had a kidney stone attack while measuring a house and driven himself to the doctor's office.

Oklahoma has been doing well with our IAAO participation. I counted twenty-eight people which was really terrific. Canadian County (Matt Wehmuller), Cleveland County (Jannis Allen, Alma Berger, Nancy Alvarez), Garfield County (Wade Patterson), Oklahoma County (Larry Stein), Osage County (Gail Hedgcoth), Stephens County (Cathy Hokit, Jennifer Morris, Dana Buchanan), Tulsa County (Brenda Block, Traci Conley, Keith Hulsizer, Don Kelley, Tammy Ritter, Jerry Rock, Becky Street, Joanna Swafford, John Wright, Julia Ziegler), Washington County (Todd Mathes), Woods County (Monica Schmidt), OSU (Gary Snyder, Doug Warr, Scott Warren), OTC (Jeff Spelman, Kenny Chuculate, Joe Hapgood). I said last year that the 2011 was one of the largest Oklahoma delegations that I can remember, but this year sets a record.

The Ad Valorem Division hosted its fourth meeting on the Personal Property Schedule to discuss methodologies and content in the 2013 schedule. We have received several comments, and the session was attended by industry representatives and county assessors.

Continued on page 2...

Volume XXI, Issue IX • September 2012

Continued from page 1 "Director's Letter"...

The "Test" Assessment Procedures Performance Review is proceeding well although not without a lot of work and effort on the part our field analysts. This has been a busy year for them.

We met with the officers and several county personnel this last week about questions of how the performance review will work. We hope to address some of those questions at the October meeting.

I appreciate all the hard work of the county assessors and deputies this year. The job of county assessor is a tough one, but it's important for the entire state for education, county government, health departments, libraries, Emergency Medical, and local bond issues.

Jeff Spelman, CAE

We would like to take some time and formally thank this year's guest speakers in the Mapping Track of the 2012 Annual Assessors' Educational Conference.

- Dr. Mike Sharp - Chairman of the Oklahoma State Geographic Information Council
- Scott March of the Center of Spatial Analysis of the University of Oklahoma (another GI Council member agency)
- Darryl Williams - United States Geological Survey

The GI Council includes many State agencies such as the Ad Valorem Division and local entities such as the county assessors represented by Wade Patterson. We also thank the Oklahoma Conservation Commission (Dr. Sharp's "real" employer) for the use of his time and for use of their digital projector.

On another note, State policy has irrevocably killed remote computer assistance. We can still try to resolve issues through the phone, but anything more involved requires an actual visit. With that in mind, I will have visited eight counties in September. If you need a help, please call me.

Finally, I know that there has been some concern over the mapping component of the new performance audit. We are trying to make an honest estimate of where each county is in their use of mapping tools to improve the assessment process. If you have any questions, please let me know.

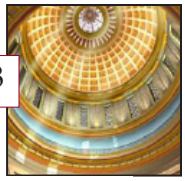
Remember: Nobody notices the tire until it is flat. Do not be that flat tire!

Former Ad Valorem Division Employee Passes

Many of you remember Dwight Argo who worked in the Ad Valorem Division's Assessment & Equalization Section from 2000 to 2007. Dwight passed away on September 5, 2012, after a long illness.

Dwight will be remembered as a friendly, likable man who had a keen sense of humor and quick wit. It was our pleasure to have him as a coworker.

We extend our sincere condolences to his family. Dwight's nephew, Fred Argo, is an employee of the Pottawatomie County Assessor's office.



Volume XXI, Issue IX • September 2012

International Association of Assessing Officers
OKLAHOMA CHAPTER

IAAO - Oklahoma Charter Meeting

A regular IAAO Oklahoma Chapter meeting was held at the Southern Hills Marriott Hotel in Tulsa, Oklahoma, on August 8, 2012. There were 41 members present. The meeting was called to order by Chapter President Keith Hulsizer who welcomed everyone, and introduced a special guest, Lee Ann Kizzar of Arkansas CAMA Technology. Lee Ann is an IAAO member who currently serves as Chair of the IAAO Member Recognition Committee.

Routine business was conducted including review of the last chapter meeting minutes and treasurer's report.

An address to the IAAO Oklahoma Chapter was given by John Wright, Tulsa County. John served for six terms in the Oklahoma House of Representatives, and had been entrusted with four leadership roles during that time. John's address focused on the need for leadership in every endeavor. He shared that in his experience people respond well to dedication, preparation, participation, and embracing responsibility. One principle John discovered is that good leadership, good policy, good stewardship, and good sound administration welcome scrutiny and analysis.

Wright stated that lifelong learning is a part of excellence in our profession. He believes that is the reason many IAAO State Chapter members are involved in our organization. Staying current and knowledgeable about our jobs is critical, according to Wright.

President Hulsizer gave a brief update on IAAO news and upcoming events. Keith referred everyone to a 10-page handout that gave a summary of the latest information on various IAAO news items, courses, webinars, meetings, and activities for our parent organization. Hulsizer particularly recommended the August 15 Webinar on Wind Farms 101, to be presented by IAAO Oklahoma Chapter members Wade Patterson and Gary Snyder, RES, for those who would not be able to hear them speak on this subject at the Tax Commission Educational Conference.

In addition to the handout, Keith mentioned that Gary Snyder, RES and Doug Warr, AAS of CLGT ATAP would be presenting an IAAO Forum on the Marshall and Swift Square Foot Cost method in Midwest City on October 2-3. There will be no test required for this Forum. Hulsizer also told Chapter members that they had a unique opportunity this year to attend the International Conference at Kansas City, since it was so close and easily accessible. Keith suggested to each Chapter member that they seriously consider making the trip to the IAAO Conference September 9-12, 2012.

President Hulsizer led discussion on Educational Opportunities. Hulsizer said there was both good news and bad news to report on the December IAAO Forums/Workshops the Oklahoma State Chapter was sponsoring. The good news was that two good topics had been selected, and that Rick Stuart would be able to serve as instructor for both classes. The Billboard Valuation Forum is scheduled for Monday, December 17, and the 2 1/2 day Ratio Studies Workshop will be held Tuesday December 18 – Thursday December 20. The bad news was related to the large cost for class materials in the Ratio Study workshop, which was $200 per student. The cost of materials for the Billboard Valuation Forum is $50 per student.

Discussion ensued regarding whether the IAAO Oklahoma Chapter should consider alternative classes based on the additional materials costs, charge more for the classes, or absorb some of the costs for the educational sessions. The group consensus was that the Chapter should continue with the existing offerings and recover the costs for class materials only. The instructor fees would come out of the State Chapter account. As indicated in the Treasurer report, there is a current balance of $19,643.20, so the group felt comfortable with this decision.

Continued on page 4...

Volume XXI, Issue IX • September 2012

Continued from page 3 "IAAO - Oklahoma Charter Meeting"...

These IAAO classes will take place in Stillwater at the Meridian Technology Center. This site was used last year for the State Chapter IAAO Forums. The Stillwater Holiday Inn and Suites will offer rooms at $77 per night for attendees. President Hulsizer will send out more information to State Chapter members as we get closer to class time.

The Chapter's next meeting will be a Dutch luncheon format scheduled during the County Assessors of Oklahoma fall conference which takes place October 24 – 26 in Tulsa.

Focus on Major County

Major County was established from the southern part of the territorial Woods County at 1907 statehood. Major County was part of the Cherokee Outlet and opened to non-Indian settlers on September 16, 1893. Major County is home to two noted geological formations: (1) the Glass (Gloss) Mountains, an outcropping of buttes that is part of the Blaine Escarpment, a large gypsum formation extending across much of western Oklahoma, and (2) the Ames Structure, which is buried under 3,000 meters of sand and soil and is possibly the result of a meteorite impact.

Major County Courthouse, located in Fairview, Oklahoma.

The Osage, Kiowa, Comanche, and other Plains Indians utilized the area as hunting grounds. One of the first traders and explorers in the area was Thomas James. In 1821 James, who wanted to establish trade in Santa Fe, traversed westward along the Cimarron River. Also, in 1843 explorer Nathan Boone may have passed along the western boundary of the future Major County.

The county was named for John Charles Major, county resident and representative to the state's 1906 Constitutional Convention. Although the 1893 land opening attracted settlers from many states and foreign countries, the largest concentration to settle in present Major County came from Kansas, including large groups of Mennonite Brethren from that state. The Mennonites settled in various communities and started the first organized churches in the area. In fact, the town of Meno received its name from Dutch Anabaptist Menno Simons (1496-1561), early leader of what became known as the Mennonite movement. Settlers quickly established churches, which became the focal point of the area's social life.

Bank of Fairview in the 1890's.

Fairview was solidified as the permanent county seat after an election held on December 22, 1908. Competing against three other communities, Fairview received 1,794 votes compared to Cleo Springs's 461 votes, Orienta's 419, and Ringwood's 287.

Continued on page 5...

Volume XXI, Issue IX • September 2012

Continued from page 4 "Focus on Major County"...

Adam J. Bower, an early settler, named the town Fairview because of its scenic location in the Cimarron River valley east of the Glass (Gloss) Mountains. Bower and his sons constructed a frame building in which a post office was established on April 18, 1894. Clifford D. Bower, a son, served as the first postmaster.

County commissioners rented office space until 1908-1909 when a two-story, brick courthouse was constructed. A larger, stone courthouse was erected in 1928 at a cost of $77,495.

Early transportation routes followed the waterways and the American Indian trails. As railroads came through the area in the early twentieth century, small communities swelled, sometimes doubling their populations in a few months.

This picture, provided by Bill Bowers, was taken at the Fairview, Oklahoma Old Settlers Day Parade September 20th, 1938.

In 1903 the Kansas City, Mexico and Orient Railway (KC, M&O, later the Atchison, Topeka and Santa Fe Railway) built a line from the Kansas-Oklahoma border to Fairview. On August 20, 1903, residents celebrated the arrival of the first train. By 1908 the KC, M&O maintained machine shops, a round house, and a division point in that community.

Fairview merchants initiated their first trade day in April 1908. The town had typical businesses such as general stores, hardware stores, liveries, 3 banks, two cotton gins, a flourmill, a grain elevator, and a blacksmith. By the early 1930s the town had a cotton gin, two creameries, two elevators, three grain companies, a flour mill, and a meat distribution plant. In September that year the town hosted the first Major County Fair.

In March 1908 the school system employed 6 teachers and enrolled 246 students. A white brick school building was situated in the center of town. Fairview had the only high school in Major County. Early newspapers included the Fairview Leader and the Fairview Republican. Nine years later citizens supported a third newspaper, the Fairview Enterprise.

Fairview First United Methodist Church was placed on the National Register of Historic Places in 2010.

Railroads, wheat production, cattle ranching, poultry processing, and oil and gas exploration have played a role in Major County's economic fortunes. Principal crops have included corn, wheat, Kaffir corn, alfalfa and broomcorn, along with barley, oats and sorghums. Livestock production grew with cattle, sheep, goats, horses, swine, and mules.

Mike Hallren founded the Hallren Poultry and Creamery in Fairview in 1936, and by the late 1950s it was the county's largest employer. In the 1930s a cotton gin, a flour mill, two creameries, and several grain elevators supported the local farmers. The Ames Structure and the Ringwood oil field have been sites of significant oil and gas production. The Ames Structure area, at one time, had sixty-five wells in production. In 1952 Warren Petroleum Corporation opened a refinery in Ringwood that produced both gasoline and

Continued on page 6...

Volume XXI, Issue IX • September 2012

Continued from page 5 "Focus on Major County"...

liquefied petroleum gas products. At the time, that facility was Major County's second largest employer. In the late 1930s the Champlin Refining Company and the Sinclair Refining Company as well as four petroleum companies operated in Fairview.

Dust storm rolls across the Oklahoma plains on Black Sunday.

Outdoor enthusiasts enjoy Glass Mountain State Park. In 1875, a transcription error by a mapmaker resulted in the name Gloss Mountains which is still a somewhat common name for the mountains. The mountains are a series of mesas and buttes that extend from the Permian red beds of the Blaine Escarpment in Major County. The name comes from the sparkling selenite crystals on the slopes and tops of the mesas.

The park allows climbers to hike to the top of the mesa via a path and stairs. Picnic tables have been installed, and a pond known as Rattlesnake Lake is nearby. Although there are no campsites or lodging located in the park, there are plenty of hiking trails and picnic areas to enjoy from sunrise to sunset. The spectacular scenery makes this a truly unique Oklahoma state park.

Major County did not experience the lawlessness of other frontier areas, but outlaws Dick Yeager and Ike Black used caves in the Glass Mountains as their hideout during the county's early history. County residents continue to tell the story of the outlaws' demise at the hands of a large posse of farmers in the summer 1894. This following account came from Marquis James who was a young boy at the time:

Gloss Mountain State Park located in Major County, OK.

Dick Yeager and Ike Black holed up in the Gyp Hills (Gloss Mountains in Major County). Trying to escape to the Cherokee Nation, they fought battles with pursuing posses. The two men lay sleeping when a posse member fired upon them and missed, awakening the bad men who shot their way out of the trap.

A short time later Yeager and Black were ambushed near a settler's shack. Black was killed, but wounded Yeager fled on foot and stole a horse which he soon abandoned. The posse tracked him into a cornfield where the corn was more than head high to a tall man. Yeager lay out-stretched on a mound of bad soil where no corn would grow.

Continued on page 7...

Volume XXI, Issue IX • September 2012

Continued from page 6 "Focus on Major County"...

Clothing tattered and stained with blood, Yeager wore one boot and one shoe. He was taken to jail in Enid (Garfield County). The jail was being enclosed with a high fence topped by many strands of barbed wire, and a deputy sheriff sat on a box armed with a Winchester.

Strangely, this big man was viewed by the public as sort of a folk hero, despite the fact he had killed a lawman in Kansas, two settlers in Oklahoma and escaped twice from the jail at Guthrie.

When James was allowed to shake Yeager's hand, the bad man told him, "Young man you can tell 'em you shook hands with the bigges' outlaw Oklahoma ever had." Yeager died shortly after.

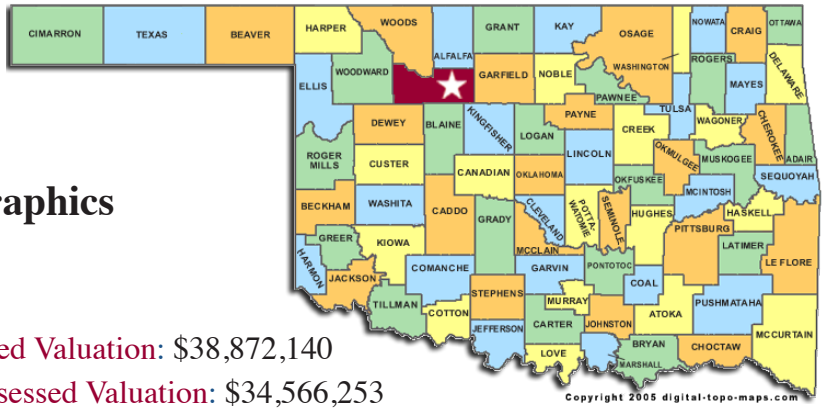
Other prominent events in the county's history include repeated floods caused by the Cimarron River and the "Black Sunday" dust storm which occurred April 14, 1935.

At the turn of the twenty-first century Fairview had a council/manager form of town government. A school system offered grades prekindergarten through twelve. The Fairview City Library, the Fairview Republican newspaper, the Northwest Technology Center, and the municipal airport continued to serve the citizenry. The Major County Historical Society Museum preserved local history.

The following sites in Major County are listed on the National Register of Historic Places:

- Major County Courthouse, Fairview
- First United Methodist Church, Fairview

The rugged red buttes of the Gloss (or Glass) Mountains glisten in the sunlight due to a high concentration of selenite crystals.



Major County Demographics

Population: 7,545

Area: 958 square miles

2011 Real Property Net Assessed Valuation: $38,872,140

2011 Personal Property Net Assessed Valuation: $34,566,253