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 XXII, Issue IX ● September 2013

Director's Notes:

If September is any indication, it's going to be a frantic fall season even without considering the startup of school, college football, and all the activity that usually takes place in the fall season for the Ad Valorem Division. The scheduling time warp has been tough this year with the Annual Tulsa Conference, the IAAO Conference, the GIS Council meeting, and the Fall CODA conference one right after the other. It's been busy for our staff and many of the county assessors involved in the September rush of meetings.

Speaking of the September GIS Council meeting, congratulations are in order to Troyce King, Pottawatomie County Assessor, for his nomination to the State Geographic Information Council. He will be replacing Wade Patterson, who served on the GIS Council for several years. Troyce had experience in the mapping area when he served as the mapper for Pottawatomie County before he became county assessor.

We had a great experience at the IAAO Conference. It is always informative to talk with assessors and other state agency folks across the country. As I have often said, the problems we face in Oklahoma are complex and seem really tough, but we have the opportunity to make some real progress in the next few years. I would much rather have Oklahoma's challenges than what some other states have. I always feel better about our system when I talk to assessors and officials from other states, but always see new ways to improve things.

It is really great that we have one of our own county assessors, Wade Patterson, running for the IAAO Executive Board. When he wins (and he will win), Wade will be the first Oklahoman on the Board since the early 1990s.

The Ad Valorem Division soon will host its fifth annual meeting on the Personal Property Schedule to discuss methodologies and content in the 2014 Schedule. We look forward to participation and comments from industry representatives and county assessors.

The new Audit Performance Review is proceeding well. Our field analysts have worked hard getting the first round of data out the door. The amount of work that has been done on this task (our staff and the counties) has been enormous, and we're pleased with the progress so far. This has been a busy year for everyone.

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

P.S . Congratulations to Mandy Wilkerson for her research on the article in the "IAAO Fair and Equitable" magazine about the 100th Anniversary of the founding of the county assessor's office in Oklahoma. The article won the John C. Donehoo Award for the best article on ad valorem in 2013.

Volume XXII, Issue IX • September 2013

Good News!

The 2013 aerial photos are now available for the western 44 counties of Oklahoma. The other 33 counties should be available in a couple of months. As I visit counties throughout the year, I will bring the new aerials. For everyone else, the "2014 Mapping Support" DVD's will be ready for distribution during the CODA Winter Conference. If you really must have the 2013 aerials now and want to download them yourself, contact me.

Also, there are three more ArcGIS training classes scheduled through the South Central Arc Users' Group (SCAUG):

- October 22nd & 23rd - ArcGIS Basic Training 1
- November 13th & 14th - ArcGIS Basic Training 2
- December 17th & 18th - ArcGIS Basic Training 3

The link for the classes is: http://www.scaug.org/Default.aspx?pageId=1175551.

Historical Database Article Wins Award

County Assessor Historical Database

Mandy Wilkerson with the Ad Valorem Division has compiled and maintains a data base of every person who has served as county assessor since before Oklahoma statehood. The data base is organized by county, and it is searchable by name, county, and date. This is available if any county has not received it.

After she compiled the first data base during 2011 which was the 100th anniversary of the appointment of the first County Assessors, Mandy sent the material to each county for their review for accuracy and completeness.

Mandy commented, "I really enjoyed researching the county assessors of our state. I got to know some of the staff at the Department of Libraries and dig in the historical documents kept on file there. Some of the pages were musty, dirty, faded, and torn, but reading the letters was a lot of fun. It was a way of peeking into our past. The counties that helped contribute to the data base are helping to preserve part of our state's history. The record is still incomplete; I am hoping we will receive the information to finish it eventually."

We received a good response from several counties who provided more information and data. Some counties provided a great deal of background on the county assessors who had served, revising some of our information, and furnishing new material. Those counties were Cleveland, Haskell, Johnston, Craig, Greer, Kay, Bryan, Blaine, and Beaver.

Mandy also reviewed some of the Oklahoman's data base in old newspapers and found several articles on historical ad valorem issues dating back to the early 1900s. The Canadian County Historical Society collection compiled by Carolyn Barker, wife of former Canadian County Assessor, Jim Barker, also was another excellent source of research.

Mandy is the Administrative Assistant for the Ad Valorem Division. She lives in Norman and is a graduate of the University of Oklahoma majoring in Journalism. She worked several years for the Norman Transcript before joining the Ad Valorem Division in 2010.

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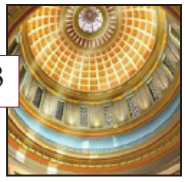


Volume XXII, Issue IX • September 2013

Continued from page 2 "Historical Database Article Wins Award"...

Donehoo Essay Award

Jeff Spelman, CAE, received the 2013 Donehoo Award for an article he wrote for the IAAO "Fair and Equitable" Magazine that detailed the appointment of the first County Assessors in Oklahoma by Governor Lee Cruce in 1911. The article is titled "A 100-Year Retrospective of the Office of County Assessor in Oklahoma: The Assessor Genealogy Project".

Jeff said that "Mandy's newspaper research skills made the article interesting. She asked the librarian if she could look in Govenor Cruce's personal files to see the original letters written by county assessor applicants. It was a treasure trove of information about the early statehood days."

This was Jeff's third Donehoo award, winning in 1988, 1993, and 2013.

"Let's Get Personal" Property

by Doug Brydon

Patty Heath and Paula Gibson are in the field performing the 5-year exempt manufacturing inspections. All is good so far, and their schedules are packed. Remember the county is not obligated to go, but it may serve as a good "P.R." visit to the site.

The XM2-XM5s were distributed at the annual conference, and assessors should start to balance to the assessed value on the printouts. We have not heard much feedback on this issue, so I am to assume that the XM2-XM5s balance, which is good. If there is any variance, please contact Patty Heath to resolve. There will be another printout sent in November with the XM1s included.

Research is well under way on the section VII (oil and gas) of the Personal Property Schedule. Here is the timeline process for the Personal Property Schedule:

August 30, 2013: Interested parties are asked to submit written comments and presentations ten days before the hearing, **due by September 9, 2013**. This lead time is requested to give the Ad Valorem Division time to review and study any information to be presented in the event the division has any questions.

September 19, 2013: Public comment will be heard beginning at 9:00 a.m. on the methodologies used in the Business Personal Property Schedule. Following the meeting, comments will be posted on the website by October 4, 2013, along with the Draft Business Personal Property Schedule.

November 1, 2013: The Ad Valorem Division will post the Draft Business Personal Property Schedule on the website.

Ten-Day Comment Period: Parties wishing to submit written comments on the draft may do so within the ten-day period by November 13, 2013. These comments will be posted on the website and available to anyone who wishes to access.

December 2, 2013: The Ad Valorem Division posts its proposed changes to the Business Personal Property Schedule on the website. The entire schedule will not be reposted. The only sections that will be reposted are (1) those sections that the division proposes to change, or (2) those sections where comments were received but the Division is not recommending a change.

Second Ten-Day Comment Period: Parties wishing to submit written comments on the changes may do so within the ten-day period by December 13, 2013. The Division will post all comments received during the second comment period.

January 2, 2014: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2014 will be posted on the website and available for use. Hard copies will not be printed for 2014; the schedule will only be available through the website.

Have a heart that never hardens, and a temper that never tires, and a touch that never hurts.
Charles Dickens

Volume XXII, Issue IX • September 2013

Welcome to the Ad Valorem's County Assessor Site

Web Page Additions

New information for county assessors is available on the Ad Valorem Division webpage.

Currently posted are the training materials from the 69th Annual Educational Conference for County Assessors.

On October 1st, the following revised forms will be available to replace the obsolete versions:

- 901: Business Personal Property Rendition
- 924: Individual Personal Property
- 926: County Assessor Increase in Valuation Notice
- 974: County Assessor Informal Protest
- 976: Formal Appeal – County Board of Equalization
- 977: Notice of Appeal Decision – County Board of Equalization
- 989: Notice of Protest to the State Board of Equalization and the Oklahoma Tax Commission of Filing in Court Tax Review
- 990: Payment of Taxes Under Protest Due to Pending Appeal
- 994: Application for Property Valuation Limitation and Additional Homestead Exemption

Access this information by going to www.tax.ok.gov, click on the "ad valorem" button. Then, click the "county assessors' login button and enter your password.

If you need assistance with a password, contact Carol Prewett in the Ad Valorem Division at 405-319-8200 or cprewett@tax.ok.gov.

Focus on Canadian County

The Canadian County Courthouse, located in El Reno, OK.

Canadian County was settled by non-Indian settlers through three land openings which occurred in 1889, 1892, and 1901. After the Land Run of 1889, El Reno bloomed overnight on the southern bank of the North Canadian River, while Reno City rose on the north shore. The Organic Act of 1890, creating Oklahoma Territory, designated the area as County Four, which consisted of the eastern half of present Canadian County. In 1892 the surplus Cheyenne-Arapaho lands were opened to non-Indian settlement, and the western half of Canadian County was appended at that time. The southwestern portion of the present county was added after the 1901 land lottery.

Continued on page 5...

Volume XXII, Issue IX • September 2013

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

In 1870 the Cheyenne-Arapaho Agency (later named Darlington Agency for the first Indian agent, Brinton Darlington) was established on the north bank of the North Canadian River. Numerous threats of violence between American Indians and cattlemen led to the opening of Fort Reno in 1874. Approximately five years after the fort was established, the first telephone communication in Oklahoma was tested using a telegraph line that had been installed between Fort Sill and Fort Reno.

The Canadian County Jail, located in El Reno, was constructed in 1906, and placed on the National Register in 1985.

El Reno originated shortly after the 1889 land run. The post office was established in June of that year. The town's name was partially taken from the nearby military post of Fort Reno, the "el" being added to differentiate the community from the also-new Reno City, lying five miles northeast of El Reno. In local elections the first residents chose El Reno over Reno City as the county seat. Canadian was selected as the county name, after the Canadian River.

A one-story, frame livery stable served as the seat of county government until a new structure was built in 1901. The ornate courthouse served the county until another building was constructed between 1962 and 1964.

Beginning in 1890, El Reno became the crossroads for railroad services. Along with a mammoth yard, the railroad constructed division repair shops and a coach-building center. By the 1950s, employment in these services numbered thirteen hundred and remained as significant employment until 1980 when the railroad was shut down due to bankruptcy. Since then, the railroad yards generally have remained vacant property on the north side of town.

The Darlington Agency Site was established in 1870 as the agency for the Cheyenne and Arapaho Tribes, and operated until 1909, when it was then purchased by the Masons. It was listed on the National Register in 1973.

For Oklahoma farmers the Great Depression began in the 1920s, due to low commodity prices. Although Canadian County experienced tight economic times, the impact was less than in other Oklahoma counties. There were more people working and fewer people on relief in Canadian County, on average, than in four-fifths of Oklahoma's counties.

Changes came to Canadian County when the United States entered World War II in 1941. Fort Reno had been converted to a remount depot, where horses and mules were trained for military service as pack animals. Two Army Air Corps training fields were opened in Canadian County during the war: Cimarron Field southwest of Yukon (now C. E. Page Airport) and Mustang Field south of El Reno. Both facilities

Continued on page 6...

Volume XXII, Issue IX • September 2013

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

employed county residents in supporting occupations. The post-World War II civilian jobs were easily transferred to the Federal Aviation Aeronautical Center in Oklahoma City and Tinker Air Force Base in Midwest City. The largest employers in the county were Mustang Public Schools, the Federal Correctional Institution in El Reno, the Gary E. Miller Canadian County Children's Justice Center, and the Union City Community Corrections Center.

The Goff House, placed on the National Register in 1988, was built in 1900-1901 by William and Magdalen Goff.

Due in large part to its central location on the railroad and in the state, El Reno has had a fairly diverse economy. Agriculture has been vital to the local economy throughout the decades, with elevators and mills quickly being erected along the railroad tracks. Several large, modern elevators continue to dominate the skyline, and various other agriculture-related businesses also thrive. In 1934 the fifth-largest prison in the United States was constructed two miles west of El Reno. Originally called the Southwestern Federal Reformatory, it was restricted to men offenders under age thirty-five. It was renamed the Federal Correctional Institution of El Reno in the mid-1970s, and the population opened to include men of all ages. In the early 1990s the prison remained one of El Reno's largest employers, with 430 workers, and had become a clearinghouse for all prisoners being transported across the nation. Greatly aiding business development was the designation of U.S. Highway 66 (now Historic Route 66) through El Reno in the mid-1920s.

El Reno Junior College opened in El Reno in 1938 as a two-year extension of the El Reno High School. In 1941 it came under the jurisdiction of the Oklahoma State Regents for Higher Education. At the turn of the twenty-first century it operated as Redlands Community College. In 1970 the Canadian Valley Area Vocational Technical School was opened.

Hotel El Reno was constructed in 1892. It remains as the oldest commercial building in El Reno.

Canadian County experienced phenomenal population growth in the last three decades of the twentieth century. In 1890 El Reno had a population of 285. Ten years later the town had grown by nearly twelve times; population doubled by 1910 reaching 7,872. A list of settlers claiming land in the Land Run of 1889 is comprised of several different ethnic names. East-central Europeans dominated, especially in the southeastern portion of the county around Yukon and Mustang. Their influence continues in the area's culture with the annual Czech Festival held in Yukon each October. Other area celebrations honor the heritage of the Chisholm Trail and the legacy of onion burgers which originally were sold by laid-off railroad employees in El Reno.

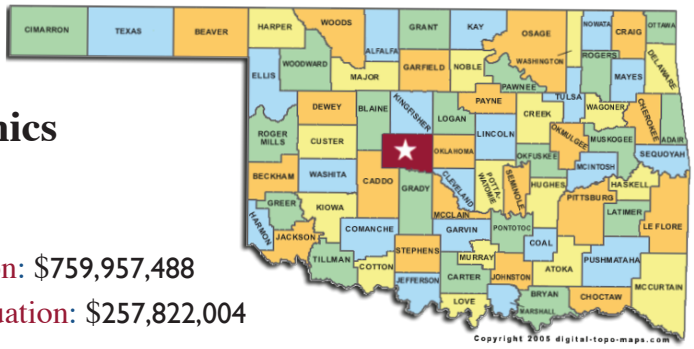
Continued on page 7...

Volume XXII, Issue IX • September 2013

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

National Register of Historic Places:

- Rock Island Depot, El Reno
- Red Cross Canteen, El Reno
- Canadian County Jail and Stable, El Reno
- El Reno Hotel
- Goff House, El Reno
- Carnegie Library, El Reno
- Southern Hotel, El Reno
- El Reno High School
- El Reno Municipal Swimming Pool Bath House
- Fort Reno, El Reno
- Avant's Cities Service Station, El Reno
- Bridgeport Hill Service Station, Geary
- Bridgeport Hill-Hydro Route 66 Segment, Hydro
- Czech Hall, Yukon
- Darlington Agency Site, El Reno
- Jackson Conoco Service Station, El Reno
- Mulvey Mercantile, Yukon
- Richardson Building, Union City
- Yukon Public Library, Yukon



Canadian County Demographics

Population: 115,541

Area: 902 square miles

2012 Real Property Net Assessed Valuation: $759,957,488

2012 Personal Property Net Assessed Valuation: $257,822,004

Fort Reno

Fort Reno began as a military camp in 1874 in the Indian Wars Era. It was established at the insistence of Agent John Miles at the Darlington Indian Agency, to pacify and protect the Cheyenne & Arapaho as well as cattlemen. The cavalry and infantry stationed at Fort Reno played an important role in the transition of the area from Indian Territory status to Oklahoma statehood in 1907. United States Cavalry units, including the Buffalo Soldiers (all Black regiment called the 10th Cavalry in the west) and the Cheyenne & Arapaho Indian Scouts, along with the U.S. Marshal Service, maintained the peace on the central plains until the turn of the century.

Fort Reno was established in 1874 to provide security in the Cheyenne and Arapaho Lands. Home at times to both the 9th and 10th Cavalry, the Buffalo Soldiers, Fort Reno served in its capacity until 1909.

Continued on page 8...

Volume XXII, Issue IX • September 2013

Continued from page 7 "Focus on Canadian County - Fort Reno"...

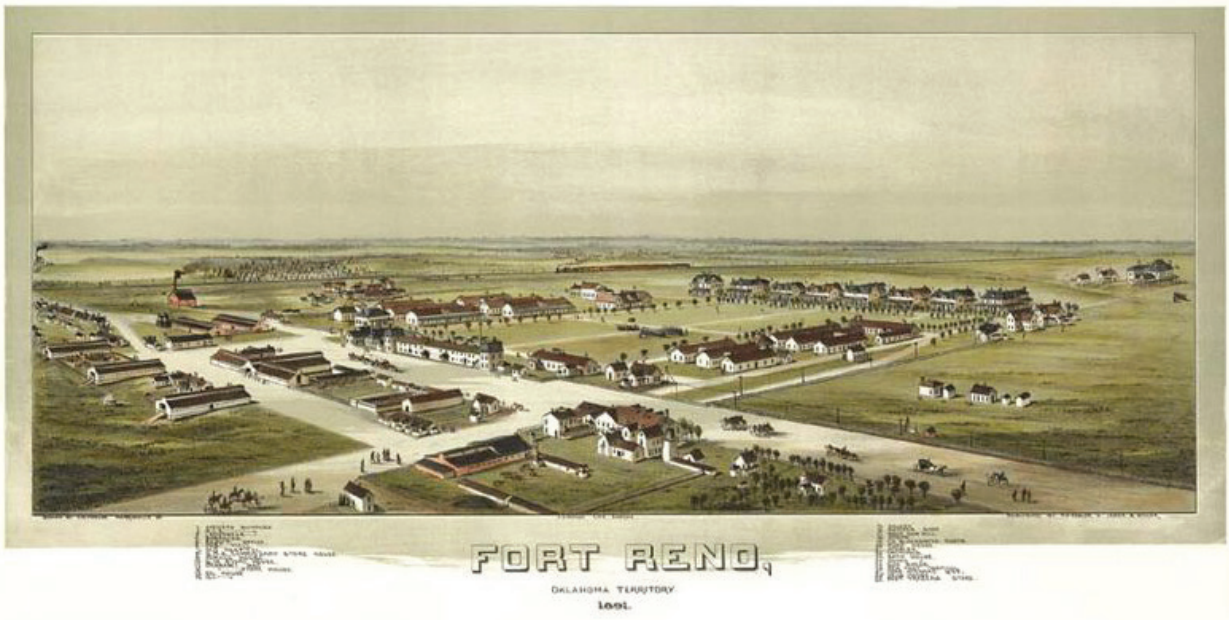
Fort Reno became a remount station in 1908, one of three Army Quartermaster Remount Stations for the military, a role which it served through 1947. Specialized horse breeding and training of pack mules became the central focus of activity at Fort Reno. The horses and mules were transported by rail from Fort Reno and shipped to other parts of the world during World War I and World War II. The military also made some horses available to the local farmers for breeding purposes. Social activities at Fort Reno included polo matches, horse races, horse shows and auctions, and local community activities at the Officers' Club, polo grounds, and racetrack, which no longer exist.

Fort Reno marker

The Fort has since been the site of the 6,740 acre U.S. Dept.of Agriculture's Grazinglands Research Laboratory, which hosts the Visitors Center/Museum, operated by the non-profit Historic Fort Reno, Inc.

Prisoner of War Camp

During World War II, 94 acres of the eastern portion of the Fort Reno lands served as an internment work camp for German Prisoners of War. Mostly from Gen. Rommel's Afrikakorp, captured in North Africa, over 1,300 Germans were brought to Fort Reno by rail. While imprisoned here, the German POW's were hired as laborers for local farmers and in 1944 built the Chapel located to the north of the Parade Grounds. The west side of the historic military cemetery is where 70 German and Italian Prisoners of War are interred. Most of these men died at other POW camps in Oklahoma and Texas. Only one German POW died while imprisoned at the Fort Reno internment camp.

Fort Reno Facts:

- Famous aviatrix Amelia Earhart flew her autogiro (forerunner of the helicopter) at the Fort Reno airstrip in 1920's.
- Will Rogers visited the Fort to watch polo matches and horse races.
- Black Jack, the spirited riderless ceremonial horse used in the funeral processions of Presidents Hoover, Kennedy, and Johnson as well as General MacArthur, was raised and trained at Fort Reno.
- Famous artist Frederic Remington spent 3 months at Fort Reno in 1888 producing many of his drawings of cavalry, Buffalo Soldiers, Cheyenne & Arapaho, and scouts.