

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:

As usual, things are not slow and quiet in the ad valorem world. We enjoyed seeing everyone at the CODA meeting in Tulsa recently, and doing a short Tax Commission update for you there. Also, earlier this month a supplemental State Board of Equalization meeting was held September 8 to complete certification of railroad, airline, and public service values for 2015.

A good group of Oklahoma assessors, deputies, CLGT staff and Tax Commission personnel attended the IAAO Conference in Indianapolis September 13-17, and heard presentations on topics from tax policy to technology to management to appraisal to mapping and GIS.

These conferences are always an amazing opportunity to gain new knowledge, network with peers in our profession, and get a glimpse of the big picture as it relates to property tax. The big take-away for me is that there are so many common issues and problems that we share in the administration of the property tax across the country and around the world.

I find myself inspired by others who have dedicated their professional lives to public service in the field of property tax, and their enthusiasm and perseverance in the face of many adversities is a source of strength for me personally in my career as well.

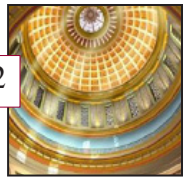
We are in the “wrap-up” stages of the annual ad valorem audits, including the Equalization Study and the Performance Audit. The Ad Valorem Division has mailed the sales samples used in the audits to your office for review, which you received right after Labor Day.

We have greatly appreciated your cooperation and assistance in the audit process this year, and you have each contributed to making our job more manageable and less stressful.

Please remember that all requests for edits or deletions of sales must be submitted with the required documentation and forms to the Ad Valorem Division no later than October 5, and that sales which are edited or removed will be done for both the Equalization Study and the Performance Audit.

Performance Audit non-sales ratio results will be mailed October 5, and the Ad Valorem Division field staff will contact each county to go over the results with you. In some situations where it is necessary, field analysts may schedule a visit in the county with you to answer questions or clarify things. Last year there were also a couple of counties who scheduled a formal exit conference at the Ad Valorem Division offices to further discuss some issues.

We're grateful for the efforts that each of you have made to comply with the new Performance Audit guidelines, and we have seen tremendous progress statewide since the test audit in 2012. Last year there were 56 counties fully complying with the Performance Audit, and there continues to be a strong effort by assessors to improve assessment practices.



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We look forward to seeing each of you next month at the 104th Annual Fall Conference of the County Assessors’ Association of Oklahoma!

Kind Regards,
 Joe Hapgood, CAE
 AdValorem Division Director

P.S. - “When we seek to discover the best in others, we somehow bring out the best in ourselves.”



On September 11 of this year, I attended a State GIS Council meeting where I represented the Tax Commission. During the meeting, we had a representative from the Oklahoma Forestry Service. His presentation revolved around how they use GIS information to predict fire spread, fight fire attack, and recovery. It was encouraging to hear him credit the county assessor’s office for having the information available the firefighters needed.

Being a former firefighter, I experienced situations where access to the assessor’s data was valuable in the recovery. It also proved useful in completing the paperwork required to get federal assistance for our efforts.

As an organization, it is my hope that we do everything we can to assist in these property and lifesaving endeavors. Work with your County Emergency Manager; make sure they have reasonably up-to-date information. Every Emergency Manager has access to Google Earth, so introduce them to Google Earth Pro and show them how to use it. Set up a KMZ file for them with your parcel layer, section grid, and any water resources you have. Don’t be shy about contacting your local water boards or fire departments as they will have the best information on local water resources.

I realize this is a lot of work to maintain, but remember, the house you may help save could be your own. Until next time.

“Let’s Get Personal” Property

by **Patty Heath**

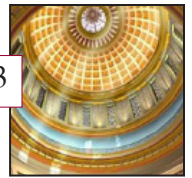
The 5-year exempt manufacturing inspections are going well so far. I’m out running from one side of the state to the other. Remember the county is not obligated to go, but it may serve as a good public relations visit to the site.

The XM2-XM5s were distributed at the annual conference, and you should begin to balance to the assessed value on the printouts. I heard little feedback on this issue, so I am to assume that the XM2-XM5s balance. If there is any variance, please contact me 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:

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August 24, 2015: Interested parties are asked to submit written comments and presentations ten days before the meeting and are due by September 9, 2015. This lead time is to allow the Ad Valorem Division opportunity to review and study the submitted information to determine if the division has any questions.

September 24, 2015: Public comments will be heard beginning at 10:00 am on the methodologies used in the Business Personal Property Schedule. Comments will be posted on the website following the meeting by October 5, 2015 along with the Draft Business Personal Property Schedule.

November 2, 2015: 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 that period ending November 17, 2015. These comments will be posted on the website and available to anyone who accesses the website.

December 1, 2015: The AdValorem Division posts its proposed changes to the Business Personal Property Schedule on the website. The entire schedule will not be reposted. The only sections to be reposted will be (1) those the division proposes to change, and (2) those that received comments 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 ending December 12, 2015. The division will post all comments received during the second comment period.

January 4, 2016: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2016 will be posted on the website and available for use. Hard copies will not be printed for 2016; the schedule will only be available through the website.



IAAO Educational Opportunities



November 12 & 13

Forum 962 - Marshall & Swift Commercial – Square Foot Method Hilton Garden Inn - Norman

This forum explores the use of the Marshall Valuation Service in evaluating commercial properties using the cost approach. The method discussed is the calculator (square foot) method.

Contact: gary.snyder@okstate.edu or doug.warr@okstate.edu

December 7 - 11

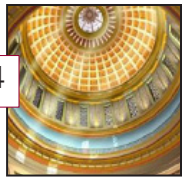
Course 101 - Fundamentals of Real Property Appraisal Hilton Garden Inn - Norman

This course is designed to provide an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

Sponsored by the Oklahoma Chapter of IAAO

Contact: dbrydon@tax.ok.gov





ATAP Educational Course Calendar

COURSE	LOCATION	BEGINS	ENDS	COST
Unit III, Mass Appraisal	Norman - Hilton Garden Inn	09/29/15	10/02/15	\$100.00
Unit IV, Income Approach	Norman - Hilton Garden Inn	10/27/15	10/30/15	\$125.00
IAAO 962 Marshall & Swift Commercial Sq. Foot Method	Norman - Hilton Garden Inn	11/12/15	11/13/15	\$ 75.00
Unit V, Personal Property Appraisal	Norman - Hilton Garden Inn	11/17/15	11/19/15	\$125.00
Unit VI, Cadastral Mapping	Norman - Hilton Garden Inn	12/01/15	12/04/15	\$125.00
Unit VII, Ag Land Valuation	Norman - Hilton Garden Inn	12/17/15	12/18/15	\$125.00
Unit I, Introduction to the Assessor's Office	Tulsa - Hampton Inn Tulsa Central	01/05/16	01/08/16	\$125.00

Dewey F. Bartlett

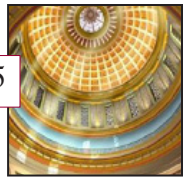
Nineteenth Statehood Governor
January 9, 1967 - January 11, 1971

Dewey Follett Bartlett, Sr. was born to David A. and Jessie Bartlett in Marietta, Ohio on March 28, 1919, and attended schools in Marietta and Lawrenceville, New Jersey. Graduating with a degree in geological engineering from Princeton University in 1942, he also lettered in basketball and served as senior class president.

Bartlett was introduced to Oklahoma by spending summers working as a roughneck on oil rigs near Dewey and Bartlesville. He enlisted in the Navy shortly after college graduation and was trained at the Naval Air School in Norman. He served in the United States Marine Corps during World War II as a dive bomber pilot in the South Pacific Theater. Moving to Tulsa, Oklahoma after the war, he held various jobs in farming, ranching, and the oil industry, inheriting ownership of the Tulsa-based Keener Oil and Gas Company from his father.

Prior to becoming governor, he served in the Oklahoma Senate from 1962 to 1966, where he quickly gained the respect of his peers through hard work and proposals that gained bi-partisan support. He successfully won the governorship besting his opponent,





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Preston Moore of Oklahoma City, by a huge margin. Bartlett became the first Roman Catholic elected governor of Oklahoma.

As governor, Bartlett made major changes to the Oklahoma Department of Corrections, pushed for school consolidation, and vetoed a school code bill. His tenure was marked by fiscal responsibility and tireless efforts to bring new industries to the state, often financing his own travel costs. Keenly aware that jobs were the key to improving the status of minorities, he sought an Oklahoma economy that would provide opportunities to all.

Bartlett made advancement of minorities a high goal of his administration. Seeking qualified minority candidates for public positions, he appointed Charles Owens of Oklahoma City as the state’s first black district judge. During Bartlett’s administration African American Oklahomans were appointed for the first time to the boards of regents of Oklahoma State University and Tulsa Junior College.

An important accomplishment of Bartlett’s tenure was his unprecedented support of common education. Legislative appropriations for common schools increased by an astounding 89 percent in his four years. The governor believed that a well-trained workforce would attract industry to Oklahoma.

Wanting to run the state in a business-like corporate manner, Bartlett set about to streamline the functions of state government. He sought input from the private sector in a major study that resulted in \$20 million in annual savings in the budget for state agencies and commissions. Bartlett spearheaded the overhaul of the Oklahoma judicial system and obtained the elimination of the justice of the peace system. Voters approved a new district courts system in 1967.

In 1970, Bartlett was the first Oklahoma governor eligible to seek a second term. He was challenged by then Tulsa County Attorney David Hall. In the closest gubernatorial election in state history, Hall unseated Bartlett by a vote of 338,338 to 336,157.

Following his defeat, Bartlett served for one term in the U.S. Senate from 1973 to 1979 after winning the seat previously held by Democrat Fred R. Harris. He narrowly defeated U.S. Congressman Ed Edmondson in the 1972 election. During his tenure in Congress, he took a conservative stance on most issues and championed oil and gas interests during the energy crisis of the 1970s. However, he suffered health problems and, rather than face a very difficult reelection against popular Democratic Governor David Boren, decided not to seek reelection.

Two months after retiring from the U.S. Senate, he died in Tulsa from complications of lung cancer and is buried in the city’s Calvary Cemetery. In 1990 he was inducted into the Oklahoma Career Tech Hall of Fame, and in 2006, Congress passed a bill renaming the U.S. Post Office in Tulsa in his honor.

Bartlett married Ann Smith, a native of Seattle, Washington on April 2, 1945 at Mission San Juan Capistrano, California. They had three children: Dewey Jr., Michael and Joanie. His son, Dewey F. Bartlett, Jr., has served as the mayor of Tulsa, Oklahoma, since 2009, and was a former member of the Tulsa City Council from 1990 to 1994. David, Jr. has inherited the Keener Oil and Gas Company from his father.



In 1968, Governor Bartlett appointed Charles Owens as a district judge.



Ad Valorem Forum Mailing List:

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to jbittner@tax.ok.gov.