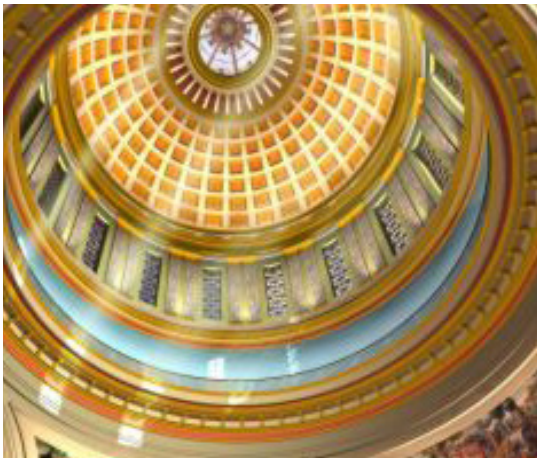

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

"IAAO Zangerle Award Winner: 1997 and 2010"

Oklahoma Ad Valorem FORUM

Volume XXVI, Issue IX ● September 2017

Director's Notes:

We enjoyed seeing everyone and giving a short Tax Commission update for you at the recent CODA meeting in Tulsa.

It's hard to believe that our summer is over; Labor Day has already come and gone, and fall is now officially upon us. With college football and Oklahoma's amazing weather this time of year--low humidity, warm days, and cool nights--what's not to love?

I know you're still extremely busy out there in the counties. Many of you are already doing preliminary valuation analysis for next year, or are wrapping up visual inspection work and completing data entry, in preparation for 2018 values.

Here at the Ad Valorem Division, we are in the "wrap-up" stages of the annual audits, including the Equalization Study and the Performance Audit. The Ad Valorem Division mailed the sales samples used in the audits to your office for review. You should have received the samples right after Labor Day.

We have greatly appreciated your cooperation and assistance in the audit process this year. 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 6. Also, remember 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 out October 2. 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 county visit with you, to answer questions or clarify things. There is also an opportunity for any county, to schedule a formal exit conference at the Ad Valorem Division offices, to further discuss any issues. The last couple of years, no formal exit conferences have been necessary, and just two counties utilized a formal exit conference in 2014.

We're grateful for the efforts that each of you has made to comply with the Performance Audit guidelines. We have seen tremendous progress statewide since the test audit in 2012. Last year, there were 68 counties fully complying with the Performance Audit. There continues to be a strong effort by assessors to improve assessment practices.

We look forward to seeing each of you next month at the 106th Annual Fall Conference of the County Assessor's Association of Oklahoma!

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - "Live in such a way that if anyone should speak badly of you, no one would believe it."

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Neighborhooding: to be, or not to be. By utilizing your mapping system, you can get a large scale visual on how your neighborhoods flow. It is said that a picture speaks a thousand words; in this case, it can. By integrating your sales data in to your mapping, you can use the Comparative Sales Approach to visualize what properties are selling, and check to see what areas have comparable features and a similar location. You can also see where you might have neighborhood codes placed in incorrect locations, or even find a typo. There are many factors that would affect a parcel's Fair Market Value, for example: location of emergency services, paved roads, school systems, large bodies of water, and so on. With mapping, you can visually tie all these together using geographical references that are natural, or man-made. For state system counties, the data is right there at your fingertips, or at least as close as the last vendor extract that you made. If you are using MIMS, Dr. Paul has the ability to take that information, and apply it to the MIMS's software, allowing you to get the big picture. For the ArcView Counties, we can accomplish the same thing using the same database. For the non-state system counties, contact your vendor, and if need be, I will work with them to see what we can come up with for a solution. As always, we are at your disposal. Each county has a field person assigned to them; they are a great source of information, and I will gladly work with them to help you establish, reestablish, or adjust your neighborhood codes.

"Let's Get Personal" Property

by Patty Heath

5-Year Exempt Manufacturing inspections are under way, and so far, all is good. Remember, the county is not obligated to go on inspections, but visiting the site may serve as good public relations.

The XM2-XM5s were distributed at the Annual Educational Conference, and you should have started balancing the assessed value on the printouts. We haven't received much feedback, so we are assuming that the XM2-XM5s are balancing. If there is any variance, please contact Patty Heath, so the issue can be resolved. There will be another printout sent in November that will include the XM1s.

Research on the Section VII (Oil and Gas) of the Personal Property Schedule is well under way.
The timeline process for the Personal Property Schedule is as follows:

September 1, 2017: Interested parties are asked to submit written comments and presentations **10 days** before the meeting, **due by September 10, 2017**. This lead time is to give the Ad Valorem Division time to review and study any information to be presented, in case the division has any questions.

September 21, 2017: Public comments will be heard, beginning at 10:00 a.m., on the methodologies used in the Business Personal Property Schedule. Deadline to post comments on the OTC website following the meeting is October 3, 2017.

November 6, 2017: The Ad Valorem Division will post the Draft Business Personal Property Schedule to the website.

10-Day Comment Period: Parties wishing to submit written comments about the drafted schedule may do so within the 10-day period, by November 20, 2017. These comments will be posted to the website and available for anyone to accesses.

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December 1, 2017: The Ad Valorem Division will post proposed changes to the Business Personal Property Schedule on the website. The entire schedule will not be reposted. Only those sections that the division proposes to change, or those sections where comments were received but the Division is not recommending a change, will be re-posted.

Second 10-Day Comment Period: Parties wishing to submit written comments on the changes may do so within the 10-day period, by December 12, 2017. The division will post all comments received during the second comment period.

January 2, 2018: Upon approval by the Oklahoma Tax Commission, the Business Personal Property Schedule for 2018 will be posted to the website and available for use. Hard copies will not be printed for 2018; the Schedule will only be available through the website.

National Register Of Historic Places Wagoner County (Part 1)

Nomination to the National Register of Historic Places brings attention to buildings and places that have played a part in our country's history. This is done through the efforts of people who are trying to preserve a small part of history for future generations. Nomination doesn't guarantee protection of structures, or locations, from the ravages of time, neglect, fire, or other natural disasters. Wagoner County lost a bit of history this summer. Even though the buildings that were lost were not included on the historic register, the loss of these structures has altered the makeup of the community.

Aftermath of downtown fire in Wagoner, July 31, 2017

In July, fire burned several buildings in historic downtown Wagoner. The five buildings that were destroyed, were located across the street from the Four Oaks Building, 202 S. Main. This building, also known as the Newport Hotel and Restaurant, was added to the National Register of Historic Places in 1985. The two-story brick and sandstone building was constructed in 1908 in the Plains Commercial Style. The three street level retail spaces were occupied in 1908 by a café, hotel office and lobby, and a candy store. The upper floor featured hotel rooms. The building was situated adjacent to the Missouri, Kansas, and Texas Railroad, and was an anchor for the downtown business district. Much of the interior woodwork on the second floor was intact at the time of nomination, including doors, transoms, and trim.

Newport Hotel and Restaurant, Wagoner

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The Cobb Building is also located in downtown Wagoner, at 203 E. Cherokee Street. It was placed on the historic register in 1982. Built by Samuel S. Cobb in 1895, the two-story commercial structure was built using cedar, pressed tin and red brick, set on a foundation of native sandstone. It embodies elements of the Queen Anne Commercial Style using multiple construction materials and a second floor which projects over the first. The front windows of the first floor are framed by carved wooden posts with pilaster strips flanking the end windows. Molded cedar panels decorate the area above and below these windows. The top of the building features an elaborate pressed tin parapet with a fluted cupola at each end. Circular columns, lantern like decorations, a fleur-de-lis, and finials adorn the top floor of the front of the building. The renovation and restoration work that was done to the structure used historic photographs and oral histories of residents to ensure it retained the original appearance. The Cobb building once housed the United States Post Office and a drug store on the first floor, with the second floor used as a social center, for ballroom dances, theatrical productions; civic, church, and club meetings. It was one of the first brick structures erected in the town of Wagoner.

Cobb Building, Wagoner

The First National Bank of Wagoner is located at 114 E. Cherokee Street, not far from the Cobb Building. Built in 1895, the two-story brick building has many elements of the Second Renaissance Revival style, including projecting cornices, arched openings, and window trim which changes from floor to floor. The building includes three entryways, one in a diagonal wall with the other two on the north side of the building. The diagonal entry was partially bricked in to form a window at some point in time. A triangular pediment above the cornice on the diagonal wall features the word "BANK." The date of 1895 is molded into the concrete above the entryway arch of one of the original entrances located on the north side. The bank is one of the older commercial buildings in Wagoner, and it was completed 12 years prior to statehood. It was added to the historic register in 1983.

First National Bank, Wagoner

In 1984, seven houses in the City of Wagoner were added to the historic register all at the same time. All of the houses were built between 1895 and 1902. Two of these are the John W. Gibson House, 402 S.

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McQuarrie, and the Collin McKinney House, 1106 S.E. Seventh. The Gibson house is a two-and-a-half story structure built in a New England style of clapboard and wooden shingles. It features a Dutch gambrel roof. The house features porches that wrap around two sides of the structure with a curved frieze supported by tapered porch posts. The house has three dormers, two on the front, and one on the south side. One of the front dormers is a projecting gable, the other a projecting wall dormer with a New England roof. An elliptical-shaped tracery window is set into the wall of the second floor gable dormer. The projecting dormer features a 1/1 sash window with lattice-work tracery. The Collin McKinney House is a two-story structure with a sandstone foundation and clapboard siding. A wide porch extends across the front of the house. The porch roof is supported by rectangular posts of sandstone laid in a coursed-rubble pattern.

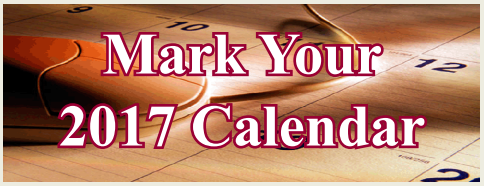
St. James Episcopal Church in Wagoner was added to the register in 1982. Located at 303 South Church Street, the one-story clapboard structure features a coursed ashlar sandstone foundation, and three types of roofs: gable, hip, and pyramidal. Entrance to the building is through a door located at the base of the bell tower in the wall diagonal to the south and east walls of the church. The door is wooden with pointed arch motifs. The main building was completed in 1894, with the addition of the bell tower in 1896. The entrance was relocated at this time, and the original doorway was converted to a Gothic tracery window. Two other additions were made in 1958, but neither detracts from the original structure. This is the second location of the church. The original site, at Cherokee and Casaver Streets, was used for the city hall in 1896.

Other buildings located in the City of Wagoner, and other sites within Wagoner County, will be explored in next month's Forum. For detailed information about buildings and sites listed on the National Register of Historic Places, visit: https://npgallery.nps.gov/nrhp

John W. Gibson House, Wagoner

Collin McKinney House, Wagoner

St. James Episcopal Church, Wagoner



The County Assessors Association of Oklahoma's Fall Conference is planned for October 11-13 at the Wyndham Garden Inn, 2101 S. Meridian Avenue in Oklahoma City. Registration will begin at 10:00 a.m. on October 11, with the opening session kicking off at 1:30 p.m.