



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 seeing many of you recently at the CODA meeting in Tulsa, and doing a short Tax Commission update for you there.

It’s hard to believe that our summer is over, Labor Day has already come and gone, and that fall is now officially upon us. With college football, 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 wrapping up visual inspection work and completing data entry in preparation for 2018 values.

The Division field staff will be working with counties in an organized way this fall and winter, to get data cleaned up in preparation for the conversion to the new CAMA program that will be selected for state system counties. This will be an important priority, and we urge everyone to take this effort seriously, as it will make for a smoother conversion and transition to your new CAMA software.

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 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. 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 1. Also note 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 1. 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. 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 few years no formal exit conferences have been necessary, and only two counties utilized a formal exit conference in 2014.

We’re grateful for the efforts that each of you have made to comply with the Performance Audit guidelines, and we have seen tremendous progress statewide since the test audit in 2012. Last year there were 74 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 Annual Fall Conference of the County Assessor's Association of Oklahoma!

Kind Regards,
Joe Hapgood, CAE
AdValorem Division Director

P.S. - "Life is a gift, and it offers us the privilege, opportunity, and responsibility to give something back by becoming more." -Tony Robbins



From time to time, I will get a call about Extracting Mapping Data for Vendors. I would like to be able to say that this was an easy process that I could list here, step-by-step, so that everyone would have it. Unfortunately, it is not that simple. Below are the steps I can give you to help. According to the Assessor's Association, your Mapping Data is being defined as a different Extract than the CAMA Data, so a separate \$50.00 charge would be levied for this product.

For ESRI counties using ARCMAP product, the process to extract Parcel Data is as follows (this should be the same for versions 8, 9, and 10). Note: This Extract will include any Databases that are attached.

1. Right Click on PARCEL
2. Go to PROPERTIES
3. Select DATA
4. Choose EXPORT DATA
5. In the EXPORT DATA box, make sure the following are selected:
 - a. EXPORT:ALL FEATURES
 - b. Use the same coordinate system as: this layer's source data
 - c. Output feature class: x:\empty folder you export to\PARCEL(today's date).shp Click on the Folder if you need to change the location that is selected.
6. On your computer, select the Folder that you placed the EXPORTED PARCEL Data.
7. At this point you will want to ZIP the files up for easy transport, whether it is by DISK, USB, or E-Mail. If you highlight all of the files and Right Click on SEND to Compressed Folder, they will all be placed in a neat little package. Important Info: a shape file is comprised of several files. The files you must have are DBF, PRJ, SHP, and SHX; be careful, the DBF file likes to hide.

For ESRI users using PRO, similar but different steps:

1. Right Click on PARCEL
2. Go to PROPERTIES
3. Select DATA
4. Choose EXPORT FEATURES





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5. In the GEOPROCESSING\PARAMETERS box\tab, make sure the following are selected:
 - a. Input Features: PARCEL
 - b. Output Feature Class: x:\empty folder you export to\PARCEL(today's date).shp Click on the Folder if you need to change the location that is selected.
6. On the GEOPROCESSING\ENVIRONMENTS box\tab, make sure the following are selected:
 - a. Output Coordinate Systems (If there is not one listed, you might have to give me a call), leave everything else alone.
 - b. Click on RUN at bottom Right
7. On your computer, select the Folder that you placed the EXPORTED PARCEL Data.
8. At this point you will want to ZIP the files up for easy transport, whether it is by DISK, USB, or email. If you highlight all of the files and Right Click on SEND to Compressed Folder, they will all be placed in a neat little package. Important Info, a shape file is comprised of several files. The files you have to have are DBF, PRJ, SHP, and SHX; be careful the DBF file likes to hide.

For counties running Landmark for their mapping, consult with Landmark, the export will be in a SHP file so packing instructions will be the same as with an ESRI product.

Counties that use MIMS, if you are purchasing the MIMS to SHP file package, follow the steps that you have been given. Remember, when MIMS makes a SHP file, it only includes the following: DBF, SHP, and SHX. These are the absolute minimum files that are required for a SHAPE file, so you will need to know which Coordinate Zone you are in; call me if you are not sure. Packing will be the same as an ESRI product.

Counties that use MIMS, but do not pay for the MIMS to SHP conversion: You are still in luck. I can extract the data for you. Sometimes, part of this can be done over the phone, but will usually require a visit to get the data required. Due to Tax Commission protocols, I can no longer finish converting the files in your office. I will have to put them on a disk, and finish the conversion at my office. When done, I can either mail or email the file back to you. Due to advances in computer technology, the process has become more complicated. Sometimes, it feels as if I am beating the Data into submission during the extraction process. Despite the difficulties, I can definitely do this for you at least once a year or as often as time and schedule will allow.

I hope this helps. As always, I am here to assist in any way, and I am just a phone call away.

“Let’s Get Personal” Property

by **Patty Heath**

5-Year Exempt Manufacturing inspections are under way. All is good so far. Remember, the county is not obligated to go but it may serve as a good “P.R.” to visit the site.

The XM2-XM5s were distributed at the Annual Educational Conference and you should start to balance to the assessed value on the printouts. We haven’t had much feedback on this issue, so I am assuming 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 XMIs 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:

September 1, 2018: Interested parties are asked to submit written comments and presentations ten days before the meeting; **due by September 10, 2018.** 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.

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September 20, 2018: Public comments will be heard beginning at 10:00 a.m. on the methodologies used in the Business Personal Property Schedule. The meeting will be held at the ACCO Building on 50th Street in Oklahoma City. Comments on the meeting will be posted on the website by October 5, 2018.

November 5, 2018: The Ad Valorem Division will post the Draft Business Personal Property Schedule on the website.

10-Day Comment Period: Parties wishing to submit written comments on the draft may do so (within the 10-day period) by November 19, 2018. These comments will be posted on the website and available to anyone who accesses the website.

December 3, 2018: The Ad Valorem Division will post proposed changes to the Business Personal Property Schedule on the website. The entire schedule will not be re-posted. 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 13, 2018. The division will post all comments received during the second comment period.

January 2, 2019: Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2019 will be posted on the website and available for use. Hard copies will not be printed for 2019; the schedule will only be available through the website.

National Register Of Historic Places Creek County, Part 2

The next stop for exploring buildings listed on the National Register of Historic Places in Creek County is the City of Bristow. The majority of the buildings are related to automobiles in some way. Beard Motor Company, also known as Bristow Chrysler Plymouth, is located at 210 E. 9th. Construction began in 1945, and was completed in 1947. The single-story brick building is in Art Moderne style, which is emphasized by curved corners and tile enhancements. The main entrance is situated in the center of the north side, and is flanked by fixed glass panes, which provides a continuous band of windows that wrap around two sides of the building. A 75-foot tower with the words “CHRYSLER” AND “PLYMOUTH” on it, brings to mind oil rigs that were seen across the state at the time. The sign was customized during installation to please the owner, and was tall enough to attract customers from Route 66, two blocks away. Other signage at the location has been removed over time. The dealership and garage were built by Watt Henry and Hubert



Beard Motor Company, Bristow

“Red” Beard when traffic from Route 66 passed through downtown Bristow. They were in competition with four other garages/dealerships, and faced the added challenge of post-World War II inflation. The Turner Turnpike opened in 1953, the same year Hubert Beard died, bringing an end to the business. The building was added to the register in 2004.



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The Bristow Firestone Service Station, also known as the Mounce Building, is located at 321 North Main, which had become Route 66 in 1926. The single-story Art Deco styled building was erected in 1930. It features randomly patterned bricks of various colors. The building is fairly large, with a spacious office section and four service bays, and a basement. The service bays are now sealed, but the windows that were installed in place of the doors, reflect the area’s original purpose. The building was used as a service station for about 50 years, which includes time after the opening of the Turner Turnpike, when traffic from Route 66 no longer passed by. The building was added to the register in 2007. A more detailed history of the building, and the effect of Route 66 on Bristow, can be found at: <https://npgallery.nps.gov/nrhp>



Bristow Firestone Service Station (Mounce Building)

The Bristow Motor Company Building, also known as List Motor Company, is located at 500 North Main. It was built in 1923 by George Carmen, a prominent local businessman, who is reported to have had the first automobile dealership in Creek County. Carmen had been a sales manager for the Ford Company, and continued his affiliation by selling Ford cars and services. He would frequently parade newly arriving vehicles along Main Street, which became Route 66 in 1926. The dealership was taken over by Bristow local Wendell List, following the completion of the building. He continued the operation under the name “List Motor Company,” and ran the business until his death in the late 1980s. The red brick one-story building features a limestone stringcourse, which separates the store fronts from the upper brick wall. The original store front and display windows have been replaced, but the building retains its architectural integrity and charm. It was added to the historical register in 1995.



Bristow Motor Company Building (List Motor Company)

The Bristow Tire Shop, located at 115 W. Fourth (corner of Fourth and Main, where Route 66 makes a 45-degree turn), and the Texaco Service Station at 201 W. Fourth (corner of Fourth and Elm), were both added to the register in 1995. Bristow Tire Shop was built around 1923, in the central business district. It is designed in the Italian Renaissance Revival style with a hipped, tin roof, covered in pressed tin shingles that resemble clay mission tiles. The exterior features white and blue glazed bricks, a paneled entry door, and two rounded arch windows, outlined with brick surrounds. The original service bay, extending out from the front of the office, is supported at the corners by brick columns. The ceiling of the porte cochere is covered with decorative pressed-tin.



Bristow Tire Shop

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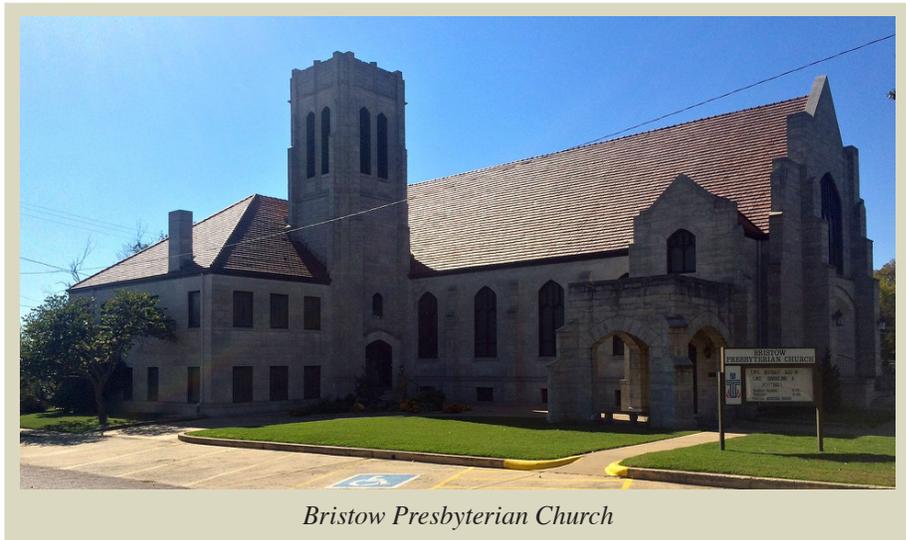
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The Texaco Service Station is a one-story stucco building designed in the Moderne style. It was also built in 1923, and current available photos do not seem to reflect what is described in the nomination forms. [Note: finding photographs of historical listings, without being able to actually visit the site in person, is sometimes difficult. Often, it is discovered that a building has been destroyed by storms, was burned, or razed and replaced by a parking lot.] Please visit the National Park Service website to read the description of the Texaco Service Station.



Texaco Service Station, Bristow

The final stop in Bristow is the Bristow Presbyterian Church, on the corner of 6th and Elm. It was added to the historic register in 1979. The L-shaped building is constructed in a Gothic style of concrete, with a 4-inch brick core. The Sanctuary walls are lined with unpolished Carthage marble on the exterior and buff-colored Bedford stone on the interior. The steel truss roof is covered



Bristow Presbyterian Church

with red tiles that are anchored with copper nails. The Sanctuary is trimmed with quarter-sawn oak. Construction on the church was begun in 1922, and the building was dedicated on September 30, 1923. The church's pastor, the Rev. Thomas Murray, had learned the masonry trade in Ireland, where he served six years as a journeyman bricklayer before coming to the United States in 1910, at the age of 22. He received his academic and theological training in Bristow, and became a naturalized American citizen. He was called to pastor the Bristow Presbyterian Church in 1920, while he was completing his studies at Henry Kendall College in Tulsa. The Rev. Murray not only supervised the construction of the church, designed by architect Cortland L. Butler of Pittsburgh, Pennsylvania, but he performed much of the masonry work himself.

For more information about any of the National Historic Register sites, be sure to visit the National Park Service website.

Look for Creek County Part 3 in next month's Forum.

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.

