



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:

I hope everyone is having a great summer. We are excited about the 75th Annual “Diamond Anniversary” OTC Educational Conference for Assessing Officers slated for July 30 - August 2. We are making final preparations for an outstanding week of learning and networking.

Once again, we have invited our State Board of Equalization members to speak at the Tuesday Opening Session, along with Amy Rasmussen, RES, AAS, IAAO President-Elect, who will address the group. Our new Chairman of the Tax Commission, Charles Prater, will also join us for the opening session and will introduce himself to everyone.

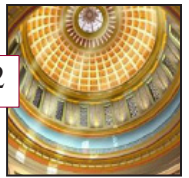
We are honored to have Jewette Farley, CAE, return to Oklahoma to help commemorate our Educational Conference's 75th Anniversary. Jewette will speak at opening session and at the special banquet for full-conference registrants, scheduled for 6:00 p.m. on Wednesday, July 31st in the Council Oak Ballroom at the Southern Hills Marriott. Jewette has attended and instructed at least a dozen Conferences in years past. He is a significant, respected, and knowledgeable person in IAAO and the property tax world.

Speaking of the banquet, the Oklahoma Tax Commission is providing complimentary banquet tickets to all full-conference registrants. The banquet commemorates 75 continuous years of the Educational Conferences, and the evening meal will provide the opportunity for good food and fellowship. As mentioned, Jewette Farley will present the “keynote address” at the banquet. We will also hear some comments from two former Ad Valorem Division Directors: Phillip Scott, RES, and Jeff Spelman, CAE. We are honored and excited to welcome back retired Bryan County Assessor Glendel Rushing, who will have attended 53 of the 75 Educational Conferences in his long tenure as Assessor! Glendel will be able to share a unique perspective of the educational conferences over the years that no one else can give.

A long-standing conference tradition during opening session is the recognition of Assessors and deputies who have recently completed their initial and advanced accreditation requirements, which we will do again this year. A few of the Conference highlights for the week include:

- Legislative update and forms revisions for the next tax year, with Doug Brydon, Sandy Hodges, and John Wright, AAS.
- New State CAMA Software Introduction and Overview, with Todd Holliday of Landmark GSI, and CLGT staff
- “So Now I’m an Assessor—What Do I Do Next?” with Sandy Hodges and Carol Bomhoff
- “Neighborhood Delineation Tips and Tricks for Assessors and Deputies” with Dana Buchanan and Phillip Buchanan
- Exemptions session with Eric Hayes and Karen Tadych of CLGT

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- “Personal Property Goes to ‘Pot’—Medical Marijuana Valuation” with Patty Heath and Bryan Shuck
- Commercial and personal property appraisal training with Lisa Hobart, CAE, PPS, ASA covering various topics, including “How to Review an Appraisal Submitted by a Taxpayer or Representative,” and “Commercial Land Valuation.”
- A session on “Habit Creation and Triggers” by Suzanne Spears
- Legacy State System AA training on “Building Knowledge with Excel and ReportWriter,” with CLGT CCAP staff
- Numerous mapping topics including “Old School Mapping Basics,” GIS Council Data Warehouse, Obtaining Updated City and School District Boundaries, Basic and Advanced MIMS mapping (legacy software) with Dr. Paul Bendt, and Kyla Bendt
- Manufactured Homes session with a County Assessor panel and OTC Motor Vehicle staff

And don’t forget about the IAAO State Chapter meeting Wednesday, July 30th, in the Redbud Room, immediately following the conclusion of the afternoon sessions.

Equalization Study and Performance Audits are progressing towards completion, and our field staff appreciates the cooperation and assistance that you always provide as they make their county visits.

We’re looking forward to seeing you soon in Tulsa!

Kind Regards,
Joe Hapgood, CAE
Ad Valorem Division Director

P.S. - “Pay no attention to what the critics say... A statue has never been erected in honor of a critic.” — Jean Sibelius



Well, a new chapter has begun here at AdValorem. After 20 plus years of providing software support to the counties, those duties have been transferred to OSU CLGT; this includes Mapping Software Support. I have been asked “what will you be doing now?” by many people in the county offices. My primary job with the Tax Commission has always been keeping city municipal boundaries up-to-date. This is something Ad Valorem has been doing since 2000, and it is very important for the equitable collection and distribution of sales taxes. The first year we did this, OTC found more than \$14 million in uncollected sales taxes. The project has been going on for 19 years now, so you can do the math. Half of the Ordinances that I receive should have been filed 20 years ago. We have slowly been gaining ground to get collections where they are supposed to be. Up until this time, we have been very reactive, only making changes when they have been sent to us.

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A new day: To fill in the void left by my job reshuffle, I made contact with the U.S. Census Bureau. They do a job which mirrors mine called the Boundary and Annex Survey (BAS). The bureau contacts municipalities directly and asks for boundary changes. Most municipalities have no idea what the bureau is asking for, and there is no reason why they should. Unless it's a large or medium-size city that has resources, these requests might as well be written in a foreign language. This is where I come in: according to statutes, municipalities are already required to file their ordinance changes with the Tax Commission. So it only makes sense that I be in contact with my counterparts at the Census Bureau. The hope is that the Census Bureau will direct questions to me, and as we speak to each other over time, you will begin to see correct city boundaries when you look at Google Maps (which uses boundaries supplied by the Census Bureau).

How am I going to do this? First, I will still continue to count on municipalities to send me their ordinances, as they find them, or as new ones are passed. I will also be more proactive at retrieving old city ordinances. To do this, I created a six volume set of Plat books (See Figure 1) with each municipality having its own map. This way, I can visually see the overlap. If you look at Figure 2, you can see the annexed areas marked in red that the city has turned in to the Census Bureau. The problem is that the Oklahoma Tax Commission never received the same annexation ordinance. This discrepancy represents a loss in sales tax dollars for the city.

If you look at Figure 3, you can see where we have collected Data, but it still needs to be transmitted to the Census Bureau. Without this information, the city can lose grant money, have a correct population count, and so on. Looking at Figure 4, you can see what my case load is going to be like: the red tabs represent census data that needs to be collected and verified, and the blue tabs represent updates that need to be made for the Tax Commission. It is very important to our communities that this data gets collected and reported accurately.

So, from time to time, you will see me in your courthouse, collecting data. I will always stop by to say hello, but keep in mind that I will be limited on questions I can legally answer. This also means that if you see a discrepancy in municipal boundaries, I can now be more proactive in getting the information updated, just drop me a line. I will be talking more about this project at the Educational School in Tulsa. I look forward to seeing you there.

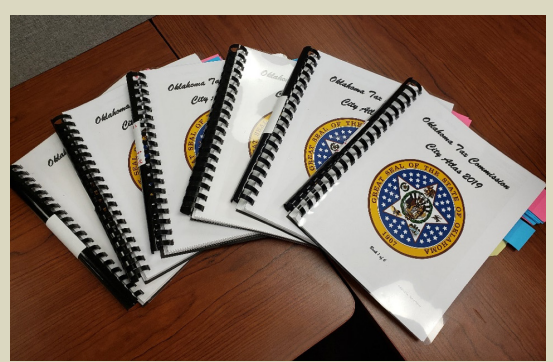


Figure 1

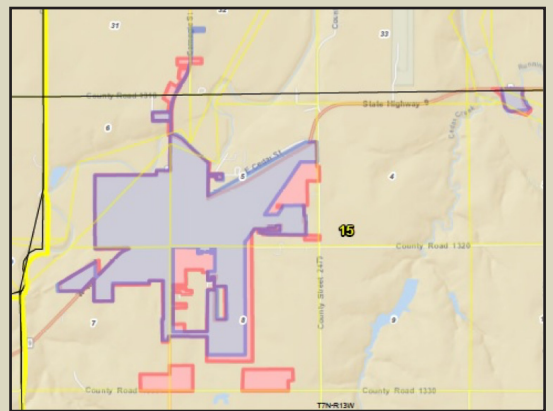


Figure 2

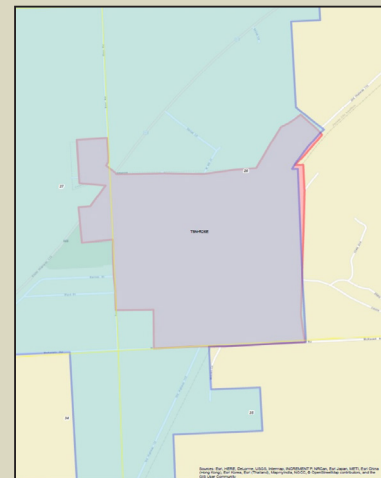


Figure 3

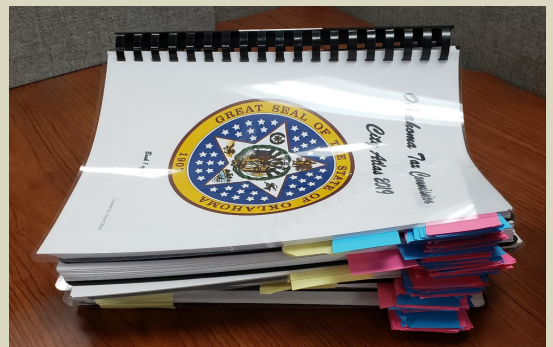


Figure 4





“Let’s Get Personal” Property

by Patty Heath

The Tulsa Annual Conference for Assessors is approaching! I am very excited to see everyone. I know it will be an informative week.

All of the 5-Year Exempt Manufacturing applications have been received; they were timely and complete. Bryan and I have been working diligently to complete all the applications before the Tulsa School. The XM2 – XM5’s will be distributed that week, so the Assessors can start balancing when they get back to their offices. The paperwork will be distributed during the 5-Year Exempt Manufacturing class. If you are unable to attend, and have 5-Year Exempt Manufacturing in your county, please make sure you visit the Dogwood Room and retrieve your envelope.

There was a \$99.6 million dollar payout that covered the majority of the school reimbursement with a balance due of \$462,971.00 to the common schools, leaving a balance to the counties of \$43,603,268. This legislative appropriation was the highest in the history of the 5-Year Exempt Manufacturing program. There is still a remaining balance for last year’s payments of \$1,866,451.00

The 2019 Personal Property Schedule research is well underway. The public meeting to discuss the schedule is set for Thursday, September 19, 2019 at 10:00 a.m., so mark your calendar if you plan to attend.

National Register Of Historic Places Washita County

This month’s visit starts with the Washita County Courthouse located at 111 E. Main Street in New Cordell. The three-story brick building has elements of Neo-classical revival styling, and is set at an elevation higher than most of the town. It was designed by architect Solomon Layton, of the firm Layton, Wemyss, Smith, and Hawk, and was constructed by the building firm of Donathan and Moore in 1910. Ionic porticos are located at the east and west entrances with white painted columns and pilasters. The tympanums of the pediments



Washita County Courthouse, Cordell

are covered with copper sheeting. The entrances are located at the second-floor level, with broad staircases leading up to them. A white water table separates the first floor from the upper stories. A sheet of copper covers the projecting cornice and entablature, and the dome of the clock tower is also clad in copper sheeting. The dome is supported by 12 arches constructed of yellow brick, and 12 Corinthian columns that are painted white. Above each of the four large clock faces are scrolled pediments ornamented with lion heads. The courthouse was nominated to the National Register of Historic Places in 1984.



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The courthouse is located at the center of the Courthouse Square Historic District, nominated to the register in 1998. The area encompasses the original business district of the New Cordell Town site, platted in 1897. Another two blocks of buildings that are located on the north side of First Street are also included in the district. Most of the commercial buildings are one or two stories tall, constructed of brick, and were built between 1900 and 1925. Many of the buildings have decorative brick facing. Fifty-two of the 80 buildings within the district are considered to be “contributing.”

There are too many buildings to describe, but a few of them include:

The Opera House Building, 225 E. Main Street was constructed in 1907 of red brick. It features stone coping and caps on the tops of the pilasters and merlins, on the parapet. The second story windows have a rusticated cast stone belt course, which serves as the sill for the second story windows. The first floor was a storefront, complete with display windows. The Dixie Opera House originally occupied the second floor.

The old City National Bank Building, located at 201-203 E. Main, was constructed in 1903, and has also been known as the Bank of New Cordell. Built of red brick in early Commercial Style, the building has a flat roof. The building had been covered in stucco during the 1970s, and was considered to be “non-contributing” when this area was nominated to the register. The only part of the original details visible at that time, was the word “Bank” and the year “1903” over the door. It is apparent from the photograph that a lot of restoration work has been done to the structure since nomination.

For a more detailed listing of buildings, a detailed description of how New Cordell replaced Old Cordell, or to look at photographs (some historical from the period), of the nominated buildings, visit:

<https://npgallery.nps.gov/nrhp>

New Cordell Courthouse Square Historic District



Buildings located on East Main Street



Opera House, 225 E. Main (built in 1907)



City National Bank, or Cordell National, 201-203 E. Main

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Designed by A.A. Crowell, the Cordell Carnegie Public Library was built in 1911 at 105 E. First Street. The men's Commercial Club established a Library Committee in 1910, and members began the task of gathering books and looking for funding to build the library. In a few short months, they had gathered more than 700 books for the future library, and later that year, a tax was levied for operating expenses.

After proving there was financial support from the public, they applied for the grant from the Carnegie Corporation. Construction was begun on June 8, 1911 with the Carnegie fund covering the \$7,967 cost, and later paid an additional \$1,000 to complete the project. The library opened to the public on January 18, 1912. The one-story red brick building is the only example of Mission Revival architecture in Cordell. The building sits atop a raised basement, and is accessible by concrete steps. The basement and building are separated by a large water table. The windows are slightly arched triplet with fixed transoms above each one. The hipped roof features wide eaves and brackets. A Spanish-styled stepped parapet flanks the ends of the buildings on either side of the front. The red tiled roof was removed in the 1950s, but the style of the building still shows the Spanish influence in design. The building currently houses the Washita County Museum.



Cordell Carnegie Public Library, 105 E. First

The last stop on the trip through Washita County is the Canute Service Station, located on the Southwest corner of Main Street and Route 66 in Canute, located in the northwest corner of the county. The one-story building is divided into three bays, and has influences of the Pueblo Deco style of architecture. The stuccoed building has an extended canopy with castellations alternating with triangular pediments capped with tile coping. A diamond made of tile is located on each side of the castellated corners and beneath the peak of each pediment. The door under the canopy leads directly to the service area, instead of a business office. Several alterations have been made to the building since it was constructed in 1936 as a roadhouse and dance hall. The service station was added in 1939. Business owner, Clarence Kelly, altered the design of the roadhouse to match the new building's Pueblo Deco design.



Canute Service Station



IAAO

Oklahoma Chapter

"George Keyes"

Award Nomination Form



Email submissions to Dana Buchanan at dbuchanan@scaook.com or fax to (580) 252-8584.

You may also submit a copy via US Mail to:

IAAO Oklahoma Chapter, Dana Buchanan - Awards Committee

101 S. 11th Street, Room 210 Duncan, OK 73533

Nominations must arrive by September 20, 2019 to be accepted.

Winner will be announced during the annual County Assessors' Association Fall Conference

Eligibility - Nominee must be an active member who is in good standing with the IAAO Oklahoma Chapter. Additionally, a nomination may only be submitted by an active member who is in good standing with the IAAO Chapter. Members of the Nomination Committee are not permitted to be nominated or to nominate a possible recipient for the award.

Nomination Guidelines: This award is presented to the IAAO Oklahoma Chapter member who has made a significant contribution to the association through active participation in its activities. Items of interest may include but are not limited to: participation in IAAO conferences, courses, workshops and seminars as well as other areas of interest within the local chapter.

(Nomination must come from a member of the IAAO Oklahoma Chapter in good standing for consideration)

Nominated By: _____
(Print name) (Signature)

Address: _____

City: _____ **State:** _____ **Zip Code:** _____

Phone: _____ **Fax:** _____

Employer: _____

Employer's Address: _____

E-mail Address: _____

Liability Disclaimer:

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Nominee's Name & Title: _____

Address: _____

City: _____ **State:** _____ **Zip Code:** _____

Phone: _____ **Fax:** _____

Employer: _____

Employer's Address: _____

E-mail Address: _____

Below, summarize the reasons you believe this nominee is deserving of the "George Keyes" award. Describe how he/she has contributed to the realization of the mission of IAAO and reinforcement of those practices through the IAAO Oklahoma Chapter. Provide information that demonstrates excellence in the performance of tasks associated with the individual's or team's work or project. In addition, show how this work has had a positive impact upon either the work environment or the quality of service to others. In general, provide any details of which you feel this person/group/entity is deserving of this award. All descriptions will be honored & reviewed. Attach additional documents/information if necessary.