



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 at the CODA meeting in Tulsa recently, 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 2020 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 has mailed the sales samples used in the audits to your office for review, which you received the week following 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 by no later than October 7<sup>th</sup>. 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 7<sup>th</sup> and Ad Valorem Division field staff will contact each county to go over the results with you. In some situations, or when 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. For a number of years no formal exit conferences have been necessary, and just two counties utilized a formal exit conference back in 2014.

Before we know it, we'll be getting together again for the Assessor's Association Fall Conference, and we will be winding down another year. As always, the Ad Valorem Division is grateful for the efforts that each of you put forth, to make the administration of your offices professional, fair, and responsive to the taxpayers of our great state.

We look forward to seeing each of you October 23<sup>rd</sup> -25<sup>th</sup> here in Oklahoma City at the Fall Conference!

Kind Regards,  
Joe Hapgood, CAE  
Ad Valorem Division Director

P.S. - "We make a living by what we get, but we make a life by what we give." - Sir Winston Churchill



How accurate is your county boundary? When I was working at the county level, this question was always in my mind, especially when it came to deeds that referenced one parcel, but spanned 2 counties. There is not much we can do to confirm accuracy unless the county is willing to hire a surveyor to redo the entire county. To my knowledge, one county has done that by hiring a retired licensed surveyor as their mapper.

As we should all know, streams and rivers are always moving due to the flow of water. This can cause some problems with the perception of land ownership. Luckily, the State Legislature fixed that for us, although some counties still are having this issue with the constant change of rivers and streams along state borders. The answer is provided in 19 O.S. Section 36.

**19 O.S. Section 36. Change in watercourse bounding counties as not changing taxable situs of property.**

After the first day of January, 1963, where any county is bounded by the middle of the channel of any stream or watercourse, any change of such channel, whether by accretion, reliction, or avulsion, shall not bring about a change in the taxable situs of the property, and for all county and state purposes the boundary line will remain as originally shown on the tax rolls. Provided, that, as to such property which may have become subject to litigation as a result of being carried on the tax rolls of two or more counties prior to the enactment of this section, or shall subsequently become subject to litigation as a result of being carried on the tax rolls of two or more counties without either being prior in point of time, such dispute shall be resolved by final decree of the court.

Added by Laws 1963, c. 123, § 1, emerg. eff. June 3, 1963.

So, what does this mean for you? If your county's boundaries are not defined by a river or stream, then it means nothing. If you do have a river or stream dividing your county and another county, then it can mean a great deal. How do you know what the county's rivers and streams looked like in 1963? Google, Bing, Yahoo, etc. do not go back that far, nor do the digital aerals that the USDA has provided.

Welcome to the USDA Soil Survey book. Inside those books you might have fond memories, or nightmares, about counting the dots. Now most of the counties have digital copies of the Soil Survey that are newer than those publications. However, the soil survey books have at least one last treasure hidden behind their covers. They were printed in the 1960s which means they will have the closest reference to what your boundaries were in the first day of January, 1963. Before attempting to tackle this task, it might be best to consult your neighboring county which could also be affected by your findings. That county might have a Soil Survey book that is closer to 1963.

When it is all said and done, the goal is to have your maps be as accurate as possible and also to look good in the process. Until next time, remember mapping is art and you are the artist.





## “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 on inspections, but it may serve as a good “P.R.” visit to 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 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 XMI’s included.

Research is well under way on the Section VII (Oil and Gas) of the Personal Property Schedule. Bryan is working on all the marijuana figures as well. He will be having another class at the Assessor Fall Conference slated for Oct 23-25, 2019. Make plans to attend.

Below is the timeline process for the Personal Property Schedule:

**September 3, 2019:** Interested parties are asked to submit written comments and presentations ten days before the meeting **due by September 13, 2019**. 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, 2019:** Public comments will be heard beginning at 10:00 am 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. Following the meeting, comments will be posted to the website by October 7, 2019.

**November 4, 2019:** 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 ten day period by November 18, 2019. These comments will be posted on the website and available to anyone who accesses the website.

**December 2, 2019:** The Ad Valorem Division posts its 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 16, 2019. The division will post all comments received during the second comment period.

**January 2, 2020:** Upon approval of the Oklahoma Tax Commissioners, the Business Personal Property Schedule for 2020 will be posted on the website and available for use. Hard copies will not be printed for 2020; the Schedule will only be available through the website.

## Ad Valorem Forum Mailing List:

If you would enjoy receiving this monthly publication, please send your email address to [mandy.wilkerson@tax.ok.gov](mailto:mandy.wilkerson@tax.ok.gov).

If you have coworkers who would enjoy receiving this monthly publication, please send their email address to [mandy.wilkerson@tax.ok.gov](mailto:mandy.wilkerson@tax.ok.gov).







## National Register Of Historic Places Adair County

Adair County has several sites listed on the National Register of Historic Places, but some have been lost to fire, like Golda's Mill near Stilwell, and information about others such as the Ballard Creek Roadbed and Breadtown, have not been digitized, and are therefore unavailable on the National Register website: <https://npgallery.nps.gov/nrhp>

One site for which information is available is the Adair County Courthouse, located on Courthouse Square in Stilwell. It was added to the register in 1984. Built in 1929 by J.H. Reddick from plans by architect J.J. Haralson, the courthouse is a rectangular shaped three-story building constructed of buff colored brick. Square glass bricks are incorporated into the upper three-fourths of the windows. What sets the courthouse apart is the carved stone detailing which frames the doorways, and adorns the parapet. The

designs are an elaborate pattern of curlicues, rosettes, and high-relief faces of Indian chiefs wearing feathered headdresses. The building, which features a full basement, is considered to be an example of transitional, regional architecture. It is one of only two courthouses in the state which utilizes Native American figures and symbols in its design.

Westville features two areas on Main Street that were added to the historic register in 1983. The Buffington Hotel is a two-story red brick building constructed in the plains commercial style. It was built in 1910, a block from the train depots, to provide lodging for travelers. It was managed by a man named O'Conner until 1929. By the 1930s, a hotel was no longer needed, and the building was converted to a boarding house. It was still in use as one in 1983 when it was nominated to the register. The building features arched windows and doorways, a corbelled corner pilaster extending above the roof line, and continuous stone lintels defining the bays on the second story. Brick "toothing" extends from the outlining pilasters to the corners.



*Washita County Courthouse, Cordell*







Continued from page 4 "A Mapping Minute"...

The second area on Westville's Main Street that was nominated is the Opera House Block, for which current photos are unavailable. The Opera Block is significant because Westville served as the county seat for a time, and in addition to the Buffington Hotel, it served as an entertainment and trade center. In 1907, Westville was designated as the county seat, but that was short-lived. Following an election, the county seat was moved to Stilwell, which won the designation by 13 votes. When the state highway from Siloam Springs, Arkansas was built to Stilwell and Sallisaw, it bypassed Westville by one mile. Train travel waned over time, as more people traveled by car; the town's growth came to a halt.



*Buffington Hotel, Westville*

The last stop this month is the grave of the Rev. Jesse Bushyhead, located in the Baptist Mission Cemetery, 17 miles north of Stilwell on the east side of US Highway 59, opposite the Baptist Mission Church. The site was added to the historic register in 2004. The cemetery contains around 250 graves, of which many are Cherokee people who traveled along the "Trail of Tears" in 1837-1839. Bushyhead was a prominent Cherokee leader who was born in 1804 in Tennessee, who was forcibly relocated to Oklahoma. His grave is marked with a 15-foot-tall marble inscribed obelisk topped with an urn.

The Rev. Bushyhead was of Scottish and Cherokee descent, led the third detachment of Cherokees being relocated to Indian Territory, which later became Oklahoma. His detachment of 950 people left the emigration depot in Tennessee on October 5, 1838. They arrived in Indian Territory, near present day Westville, on February 27, 1839. After arrival, he built a log dwelling about four miles north of Westville, and called it "Pleasant Hill."

During the summer of 1839, the Rev. Bushyhead helped bring the Eastern and Western Cherokee Nations together at a National Convention, to avoid any more bloodshed between factions for and against the Treaty of New Echota of 1835. Leaders from both sides met near what is now Tahlequah on July 1, 1839. An agreement was reached between the Eastern Cherokee and the Western Cherokee on July 12, 1839, forming what is today, the Cherokee Nation. In 1840, the Rev. Bushyhead was elected Chief Justice of the Cherokee Nation. He continued to develop and expand the Baptist Mission near his home until his death in 1844. No original buildings or structures from his mission survive; his grave is the only surviving remnant.



*Rev. Jesse Bushyhead grave near Westville*



# IAAO Course 500 - Assessment of Personal Property

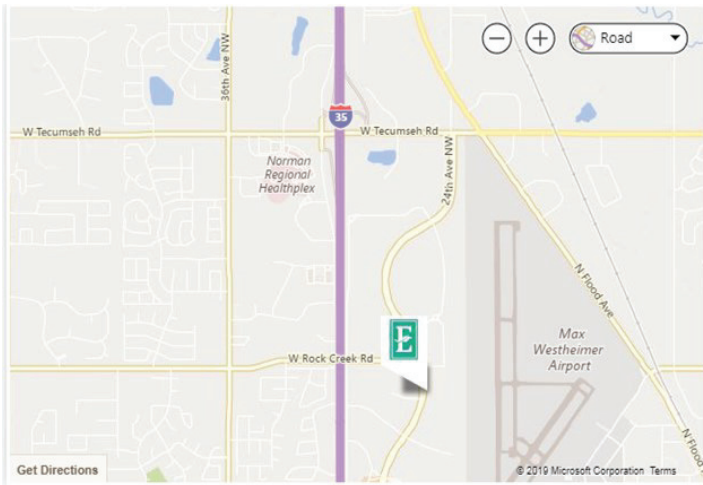
December 9 - 13, 2019, Embassy Suites Hotel and Conference Center      Norman, OK

## Sponsored By:

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INTERNATIONAL ASSOCIATION  
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*Oklahoma Chapter*



**Course 500—** This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to assess personal property. This course concentrates on the skills necessary for listing, appraising and assessing the market value of properties using the three approaches to value: the cost approach, income approach and sales comparison approach. This course offers a broad mixture of theory and practical application. For more information about this course, please go to the [IAAO website](http://www.iaao.org).



Instructor : Lisa Hobart CAE, PPS, ASA

**Contact Information:**      Brian Fife, Canadian County Chief Deputy

Email: fifeb@canadiancounty.org

Phone: 405-295-6117

**REGISTRATION AND PAYMENT IS REQUIRED BY NOVEMBER 13, 2019**

# IAAO

## Course 500

# Assessment of Personal Property



INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS  
*Oklahoma Chapter*

Course 500— This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to assess personal property. This course concentrates on the skills necessary for listing, appraising and assessing the market value of properties using the three approaches to value: the cost approach, income approach and sales comparison approach. This course offers a broad mixture of theory and practical application. For more information about this course, please go to the IAAO website.

**(30 hours CE)**

**Instructor:**

Lisa A. Hobart CAE, PPS, ASA

**Location and Hotel Rooms:**

Embassy Suites Hotel and Conference Center  
2501 Conference Drive  
Norman, OK 73069  
Direct Phone: 405-364-8040

**Rates:** \$94 + tax per night for single or double occupancy, breakfast included.  
(block rooms reserved).

Online booking for our group, [click here](#) or call 1-866-577-1273 using the group code 'IAA'. Book by November 17, 2019 for group rate. Any unsold rooms at that time will release back into regular inventory.

**Cost:**

Course 500 registration fee is \$450 for chapter members or \$525 for non-chapter members and includes a student reference manual.

**Registration:**

To enroll, complete an individual registration form **for each person attending**, and mail payment with form(s) to : Canadian County Assessor's Office  
Brian Fife, Chief Deputy  
200 N Choctaw Ave  
El Reno, OK 73036  
Telephone: 405-295-6117 Fax: 405-422-2406  
Email: fifeb@canadiancounty.org

***Payment and Registration Must Be Received No Later Than November 13, 2019***

**Materials:**

A student reference manual will be provided. A battery operated calculator and pencil is required.

**Schedule:**

Class from 8:00 a.m. to 5:00 p.m. Monday through Thursday and 8:00 a.m. to 11:30 a.m. on Friday (ExamDay)  
Two— 15 min breaks, 1 in AM and 1 in PM; 1 hour lunch break.  
(Times are subject to change at the instructor's discretion).

# REGISTRATION FORM

## IAAO COURSE 500

Assessment of Personal Property

December 9-13, 2019

Norman, Oklahoma



INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS  
*Oklahoma Chapter*

**Please Print:**

**\*FORM ALSO SERVES AS INVOICE\***

IAAO National Member: (Check)

☐

Yes

☐

No

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Jurisdiction/Employer: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_

Email Address: \_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_\_

<b>\$450.00</b>	<b>Registration Fee (chapter members) (includes student reference manual)</b>
<b>\$525.00</b>	<b>Registration Fee (non-chapter members) (includes student reference manual)</b>
	<b>Text Book: Property Assessment Valuation (PAV)—Third Ed. (not required)</b> <b>IAAO National Member: \$55.00 non-member: \$70.00</b>
	<b>Total Due—please make checks payable to: Oklahoma IAAO Chapter</b>

**Make Checks Payable to Oklahoma IAAO Chapter, and mail to:**

Canadian County Assessor's Office  
Brian Fife, Chief Deputy  
200 N Choctaw Ave  
El Reno, OK 73036  
Telephone: 405-295-6117 Fax: 405-422-2406