



*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:

It's hard to believe the 74th Annual Tax Commission Educational Conference for Assessing Officers is over, and in the history book. We really enjoy seeing everyone at the Conference each year, and it's always gratifying to see such large attendance numbers.

Between bingo and Main Event, along with all the other exciting activities out on the town during the week, our group managed to squeeze in plenty of good social activities in addition to attending the Conference sessions.

The Conference is a great time for each of you to network with your peers, share common concerns, ask questions, and gain knowledge. It helps us come to recognize that we are in this ad valorem world together, and that other people can relate to our challenges, problems, struggles and triumphs as we go about our difficult work.

As with every Conference, many things went really well, and others did not. Each year after the Conference, we spend a great deal of time reviewing Conference evaluation sheets to learn what worked and what did not. Additionally, we always appreciate the recommendations that we receive for future Conference topics. Much of what you see on the agenda each year is a direct result of these comments and suggestions.

A conference of this magnitude would not be possible without a host of dedicated and generous people working hard to make it happen. In addition to all of my coworkers at the Ad Valorem Division, I want to personally express my sincere gratitude and appreciation to all of our partners involved.

I am grateful to our State Board of Equalization members for their participation in our opening session, and for their comments. State Auditor and Inspector Gary Jones and Attorney General Mike Hunter each did a great job. It was also good to have Tim Boncoskey, IAAO President-Elect with us at the Conference, and to get his perspective on the importance of education and professionalism in the assessment world. Thanks to Paul Hardy, CPA, and Vice-President of OATR, for attending the opening session, and for his comments to the group as well.

I appreciate each of the Assessors Association officers and all they do to help us. Pam Irwin, Donise Rogers, Guyla Hart, and Lisa Melchior have been working hard all year for your Association. We really enjoy coordinating with them as they handle a long list of tasks on your behalf.

Our Conference Instructors always provide outstanding information, in an interesting and professional way, and this year was no exception. Thanks to Gary Snyder and Eric Hayes for their class on the Administrative Appeals Process. Our CCAP group with Scott Warren, Carol Bomhoff, Michael Challis, and Johnny Caldwell put on a good class with "Building Knowledge through Excel and Report Writer."

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Other instructors deserving a special thanks include: Dana Buchanan and Matt Wehmuller for their session on Section 42 Housing; Julie Louthan for her presentation on the Rhea Wildfire damage assessment efforts; Suzanne Spears with the OSU County Training Program; Todd Holliday, Landmark CAMA; our panelists and the OTC Motor Vehicle Division for their help with the manufactured homes session Thursday afternoon. Panelists included: Betsy Hilton, Tulsa County; Etta Williamson, Pittsburg County; and Karen Smith, Cleveland County. Representing the Motor Vehicle Division were Tiffany Lester, Sam Brophy, and Han Nguyen.

We are also grateful for the assistance of Marion Johnson, CAE, and Lisa Hobart, CAE, PPS, ASA for the outstanding appraisal topics during the week. And we need to recognize Dr. Paul Bendt and his daughter Kyla for the MIMS mapping software training. They have been faithful Conference participants for many years.

And of course I'm appreciative of the significant efforts of our Ad Valorem Division staff members for instructing, serving as course monitors, hosts, etc., for the week. We couldn't put on the Conference without them, and it is a privilege to work with each of them.

A final note: congratulations to the 78 assessors and deputies who completed either their initial or advanced accreditation requirements. That's a great achievement. Under the statutes, CLGT conducts the education and preparation of the courses, and we get the honor of jointly presenting certificates to our newly accredited assessment professionals at the Educational Conference.

Kind Regards,  
Joe Hapgood, CAE  
Ad Valorem Division Director

P.S. - "Old Ways Won't Open New Doors."



Well, we survived another educational conference. This year, I churned things up a bit. As usual, Thursday's mapping class was based on "How to..." do something, and, of course Dr. Bendt presented classes on MIMS (Side note: his advanced class has always been a good one to attend, regardless of what mapping software you use). This year, instead of doing a training class on ARCMAP 10, I invited a representative from ESRI to come and give an overview of their new product, ARCGIS PRO.

This was a wise decision, because Katherine Smyth has a lot of experience with the software. The most encouraging part of the class was the questions that were being asked by you. Katherine was able to see how you are using the software in your counties. For those of you that do not know, Katherine is your Solution Engineer for ESRI, so she is a Tech and not a sales person. Her focus is on use of the product in county and local government. If you have a problem that you are unable to resolve, she is a good source for assistance. She gained insight during the conference on how you are using the software, which will help her assist you in the future. In addition, I will be working closely with her in order to answer any questions that you may have.

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As a result of the class, I was able to (finally) start a project, work my way through it, and complete a finished map. This is significant, because there are some drastic changes about PRO and ArcMap. PRO is still in the developmental stages, but at the level we are using the program, I would not have any problems assisting when your office is ready to tackle the task of upgrading to the new software. Currently, I am using PRO 90% of the time. I have found that it is faster than MAP, because PRO was written as 64BIT software, and can take advantage of some of the newer hardware. MAP is still 32BIT software, so is not able to take full advantage of your newer computers. Once you get used to the software, you will find many similarities between MAP and the new PRO. With the extras that PRO can give you, I feel the change is warranted.

My original intent of having Katherine Smyth at the educational conference was to showcase what is coming in the future. But, with the success of the class, I am open to supporting PRO, in addition to MAP. I have already received calls from a few adventuresome mappers that want to give it a try, so I've included Katherine's contact information below. As always, I am here to assist you, and I look forward to seeing you in the future.

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## “Let’s Get Personal” Property

by Patty Heath

This year's Annual Educational Conference was a success. We received positive feedback from all the Personal Property Tracks this year. Everyone seemed to enjoy, and get a lot of educational information from, the class taught by Bryan Shuck.

The scheduled visits for the 5-Year Exempt Manufacturing inspections, during September and October, are almost all confirmed. I will contact each county assessor to inform them of the days I will be in their county, and to offer an invitation for assessors to accompany me on the inspection. The county is not obligated to go, but a visit to the site may serve as a good “P.R.” opportunity with the manufacturing company.

The Personal Property Schedule Public Hearing is scheduled for 10:00 a.m. on Thursday, September 20, 2018 at the ACCO Building in Oklahoma City. All are welcome.

## National Register Of Historic Places Creek County, Part 1

This month is the first in a three-part look at buildings and structures located in Creek County that are listed on the National Register of Historic Places: <https://npgallery.nps.gov/nrhp>

Sapulpa has several sites listed, including the Berryhill Building, located at 14-20 East Dewey Avenue in the downtown central business district. The five-story building was designed by Oklahoma City architects Layton, Smith and Hawk for Sapulpa resident, Theodore Berryhill. The brick and masonry building was constructed in 1909 and features a Sullivanesque façade. The base features alternating horizontal bands of limestone and red brick that frames



Berryhill Building



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the first floor openings, and sit upon a limestone plinth. A cast-stone entablature features an adorned cornice with a running bond of buff colored brick making up a major section. Brick pilasters divide the façade into five equal bays. Spandrel panels of brick frame the windows on each level. The façade's cap originally featured an overhanging cornice of pressed copper, but it was removed after being damaged. It was replaced with a post-and-rail parapet. Only one side of the building is treated this way, with the other walls being plain-faced. The entrance features an ornamented cast-stone surround with a bracketed hood and a frieze with a center shield reading "BERRYHILL." Berryhill was a member of the Creek Nation, and had made a fortune from land holdings in the Glenn Pool oil reserve. He erected the building for his son, Earle, as an investment. The building housed a bank for 20 years on the first floor, and the upper floors were occupied by commercial and professional tenants. Several regional oil companies had their corporate offices in the Berryhill Building. A detailed history of Sapulpa, the Berryhill family, and a more detailed description of the building's architecture, are available on the National Park Services website. The building was added to the historic register in 1999.

The Sapulpa Downtown Historic District was added to the register in 2002. It encompasses 41 commercial buildings covering a nine block area within the original town site. Most buildings were constructed between 1904 and 1952. Most buildings in this area were completed prior to the Great Depression. Boundaries of the district are irregular, and vacant parking lots have been omitted from inclusion. The highest concentration of historic structures is along Dewey Avenue. Highlighted properties in this district include: 21, 23-25, 107, 119 (Bowden Building), 110-112, 201, 203-205 East Hobson Avenue, 8, 27 (Public Library), 13-15 (King Building), 17 (Bell Building), 101-111 (Iowa Building), 115-117, 119 (Stonewall Building), 121-123 (Kress Building), 108, 110, 116-118 (Southwestern Bell Telephone Company Building), 120, 122-124, 126 (Odd Fellows Building), 201 (Westfall Building), 203, 205, 209, 200-202 (Brin Building-Katz Department Store), and 204-206, all on Dewey Avenue. On East Lee Avenue, addresses included are: 19, 100 (Wills Building), 114B, 124, 317 (Masonic Lodge/Collins Building). On North Main Street, the following addresses are part of the historic district: 2, 13, 15, 24, 25, 27, and 100; and on South Main Street addresses 1 (Soliss Building), 5, 7-9 are included. Building addresses from North Water Street are: 9 (Turner Building), 11-17 (Waggoner Building), and on South Water Street, 14-20. The district also includes addresses on South Park Street: 10, 20, 11, 15, 17A&B, 19, 23-25. The United States Post Office, located at 21 South Elm Street, is also included.

### Sapulpa Downtown Historic District



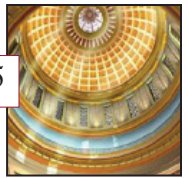
317 Lee, Masonic Lodge/Collins Building



121-123 Dewey Avenue



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## Sapulpa Downtown Historic District



*100 Lee, Wills Building*



*124 E. Lee, Sapulpa*



*Bell Building, 17 Dewey Avenue*



*Creek Building, 15 Main Street*



*Wells Building*



*Turner Building, 9 Water Street*



*Waggoner Building, 11-17 Water Street*







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The Creek County Courthouse, 222 E. Dewey Avenue, was added to the register in 1985. Built in 1915, the three-story structure is reminiscent of Greek revival and Neo-Classic Revival architectural styles. It is constructed of faced, quarry granite blocks with the ground floor façade separated from the upper stories by a water table. A pediment is supported by six Corinthian columns and two flanking pairs of pilasters. A carved band of Greek Fret design follows the lines of the pediment, with three polished marble insets centered in the low parapet above the projecting cornice. The front entrance has a pointed cornice supported by stone brackets.



*Creek County Courthouse, Sapulpa*

Architect Bruce Goff designed a house for John Frank, who was the owner of Frankhoma Pottery, best known for manufacturing dinnerware featuring Western motifs. Located at 1300 Luker Lane, the one-story house is built into a terraced hillside. The curved exterior walls are clad in terra cotta roofing tile, and glazed brick and tile. A series of recessed fixed-glass windows face the street. The front entry is concealed by a decorative screen of lace-like tiles between two curved projections clad in glazed brick. The only clue to the location of the home's entrance is a bridge leading over a reflecting pool. The home's interior features a curving open floor plan with folding wood partitions. The focal point of the front rooms is a circular fireplace surrounded by a sunken conversation pit. Bricks and tiles used in construction of the house were glazed at the Frankhoma Pottery Plant, and were done in the same colors Frank used in making his popular dinnerware. Goff designed the home in 1955, while serving as chairman of the School of Architecture at the University of Oklahoma. Goff is best known for his organic architectural style and for his contribution to the American modern architectural movement. The John Frank House has been featured in many books written about Goff, and in architectural journals from 1960 through today. It was added to the historic register in 2002.



*John Frank House, Sapulpa (Goff design)*

Also in the Sapulpa area is Bridge No. 18 at Rock Creek, added to the register in 1995. The Parker Through Truss Bridge built in 1924, is located on the southwest side of town. It measures 120 feet in length and is 18 feet in width. It was originally built as part of the Ozark Trail, but officially became part of Route 66 in 1926. It was constructed as part of the State Highway Federal Aid Project in Creek County, and is made of steel, with an unusual brick decking. This section of Route 66 was abandoned in 1952 when a new alignment was constructed, about one-quarter of a mile east of the bridge.



*Rock Creek Bridge No. 18, Sapulpa*

Look for Creek County Part 2 in next month's Forum.

