



*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:

The Ad Valorem Division would like to wish a wonderful Christmas season and a Happy New Year to each of you! We hope that you find time to be with family and friends, and that you are able to experience the many joys of the season.

The December State Board of Equalization meeting took place on Monday, December 2. The main agenda items were the Equalization Study, Performance Audit, Public Service Protest Settlement and other certifications, and a Public Service Penalty Waiver Authorization.

I am extremely proud of all 77 of our County Assessors for attaining full compliance with the Equalization Study, and for 76 Counties achieving full compliance with Performance Audit requirements this year! The hard work put in by our Assessors and deputies is very much appreciated.

And it was good to reach settlements on all but one of the Public Service protests and get those new valuations certified at the State Board of Equalization meeting.

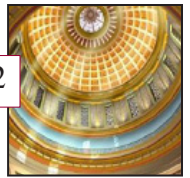
We enjoyed seeing everyone at the CLGT Chili-Fest December 13 at their offices in Stillwater. It's always nice to get together with our extended "work family" one last time before we celebrate the Christmas holiday with our own families.

The final Personal Property Schedule will be placed on the web site the first week of January. We have appreciated all the comments and input as the schedule was developed and prepared.

The Public Service Section is preparing for the valuation season, which is just around the corner. Our Statistical and Technical Support staff is wrapping up the Progress Report to the Legislature, which is submitted by the Ad Valorem Division each year when the legislative session commences. Thanks for submitting the information needed to produce the report.

We will be meeting with the State Board of Equalization (SBOE) Subcommittee again on January 16, 2020. This will be the fourth time that group has gathered since being reconstituted last June. Thus far, Subcommittee Chair Auditor Byrd has conducted meetings on August 8, September 25, and November 6.

There will be some slight changes for 2020, and the Subcommittee has also approved an "incremental compliance" approach with a "phase-in" by visual inspection area for counties converting from the old CAMA software to the new State System Landmark CAMA. There may be additional changes for 2021 resulting from the continuing review.



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There is a slight scoring change related to question 1, with the 90%-110% residential median ratio category going from 25 points to 35 points. This will make the total points for the performance audit 285 points, with a new passing threshold of 199 points (see picture for reference).

<p><del>A. 50 pts.</del> <b>60 pts.</b></p>	
<p><b># 1A Residential Median:</b></p> <p><input type="checkbox"/> 90% - 110% = <del>25 pt</del> <b>35 pt</b></p> <p><input type="checkbox"/> 85% - 115% = 15 pt</p> <p><input type="checkbox"/> 80% - 120% = 10 pt</p> <p><input type="checkbox"/> &lt; 80% or &gt; 120% = 0 pts.</p>	<p><b># 1A Commercial Median:</b></p> <p><input type="checkbox"/> 90% - 110% = 25 pts</p> <p><input type="checkbox"/> 85% - 115% = 15 pts</p> <p><input type="checkbox"/> 80% - 120% = 10 pts</p> <p><input type="checkbox"/> 75% - 125% = 5 pts.</p> <p><input type="checkbox"/> &lt; 75% or &gt; 125% = 0 pts.</p>
<p><input type="checkbox"/> <b>1A Points</b></p>	
<p><b>For 2020, it will require a total score of 199 or better to pass the Performance Audit.</b></p>	

The Ad Valorem Division will discuss the Performance Audit changes in more detail at the February CODA meeting and at County Assessor District Meetings this May. Each of you will be given an overview of these modifications during our initial audit meeting with your office in January.

As I conclude this Director's Letter, I want to take a moment to offer my gratitude to each of you for the service, dedication and professionalism that you display in your work every day of the year. We are very fortunate to have the privilege to work with you and to serve you!

Merry Christmas to all! Peace and Blessings to each and every one of you during this special season and throughout the New Year!

Kind Regards,  
Joe Hapgood, CAE  
Director, Ad Valorem Division

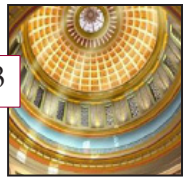
P.S. – "Don't cry because it's over, smile because it happened." - Dr. Seuss



It is coming around, that time of year again, where Father Time changes takes us into a new year. Remember, for taxation purposes, everything is based on what is taxable as of January 1. I am sending this out in December, because it is important that the files you retrieve from our partners at the OU Center of Spatial Analysis are downloaded as close to January 1st as possible. I will have an archived copy for the entire state for the Municipalities and School Districts boundaries; they will be available to your mapping vendors as requested.

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If you would like to get them yourself, you can go to the following Website:

<https://data.csa.ou.edu/list.html>

Make sure you chose your Region as "statewide," this will give you the municipalities for the entire state (see Figure 1); select the circled item. Do a "save as" (see Figure 2), and put the file in a location that you can find (this will be an SHP file), then add in your mapping software. If you need help adding to your software, consult your vender.

Repeat the previous steps to get your School District boundaries (see Figure 3). Change Region to "County," and select your county. Use the same button to download the School District SHP file (this will be just your county).

I am exploring the idea of setting up a URISA Chapter here in Oklahoma (Urban Regional Information Systems Association), which is affiliated with ESRI and IAAO. It will hinge on whether there is enough interest expressed by the counties. If this is something that might be of help to you, please contact me for more information (405-319-8200) or join our new Web List:

The list is open to subscribe, which can be done from the web interface or via e-mail. See the links below:

For communicating with the list:

[OKURISA-L@lists.ou.edu](mailto:OKURISA-L@lists.ou.edu)

The list web address is:

<https://lists.ou.edu/cgi-bin/wa?A0=okurisa-l>

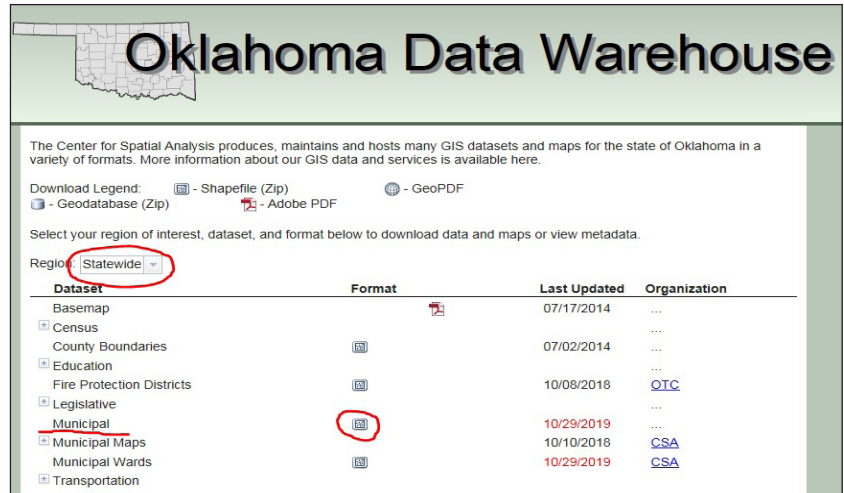


Figure 1

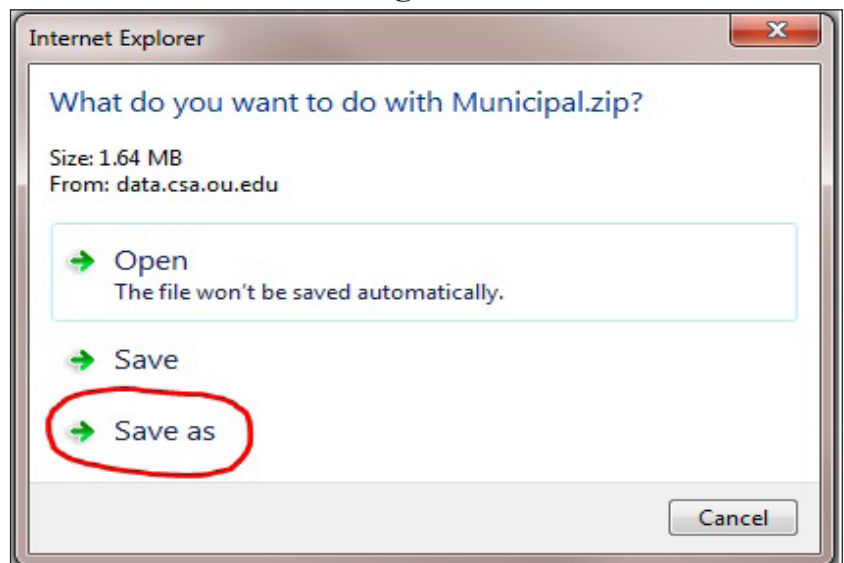


Figure 2

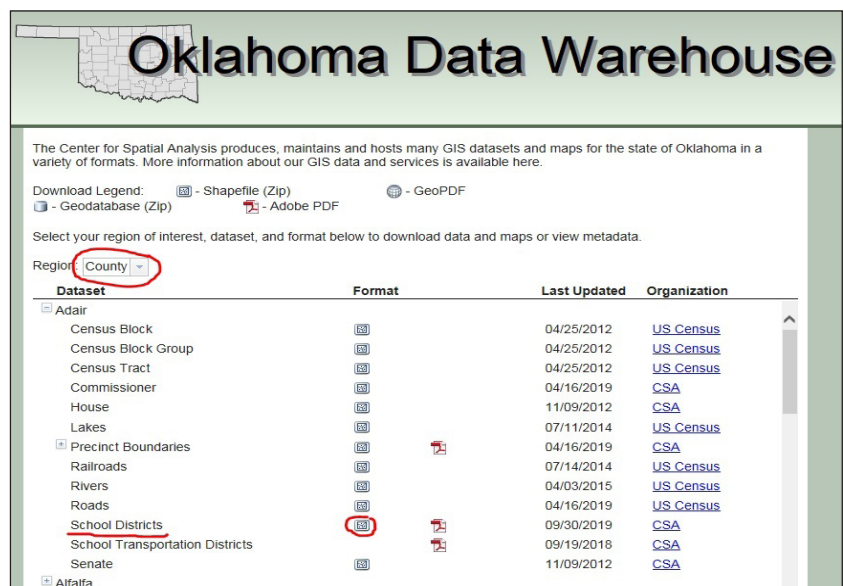


Figure 3







## “Let’s Get Personal” Property

by Patty Heath

The 5-Year Exempt Manufacturing inspections are done. The second set of printouts were mailed to counties around the middle of December. These printouts are to be balanced to the actual tax bill. Please verify the school district as well as the tax liability. If there are any discrepancies, please call Patty Heath or Bryan Shuck at 405-319-8200. We need all responses back to us by December 31, 2019. Remember, according to Rules 710:10-7-18 through 710:10-7-20 a separate account is required for each Exemption, and there could be a real and personal bill for one printout. Due to rounding differences between the State and Assessor’s office, there may need to be corrections made to the tax bill.

The Personal Property Schedule Draft is out on the web for comments. Here is the remainder of the timeline process for the Personal Property Schedule:

**Second Ten-Day Comment Period:** Written comment submissions were due by December 16, 2019. The division has posted 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 to the website and available for use. Hard copies will not be printed for 2020; the Schedule will only be available through the website.

## National Register Of Historic Places Kay County, Part 3

There are three very well-known sites on the National Register of Historic Places located in Ponca City, Marland Mansion, the Pioneer Woman Statue, and the Ponca Theatre. But, there are other buildings in the city that have been nominated to the register. One of these is the Soldani Mansion, added to the list in 1980. It is located at 819 East Central Street and currently functions as the Ponca City Art Center. Built in 1925, the house was designed by G.J. Cannon and built by O.F. Keck for Godance Soldani. The house features a storm cellar with a domed ceiling, and walls are constructed with brick using buttered joints. Instead of ordinary mortar, a glue type of cement was used. The two-story house is topped by a roof of green glazed tile that was imported from France. A farmer, Godance was very involved in the community and donated land to the board of education in 1944. He is said to have planted the first alfalfa crop in Oklahoma.

Another home on the register is the Daniel J. Donahoe House, located at 302 S. 7th Street. Built in 1910 by O.F. Keck in



*Soldani Mansion, Ponca City*



*Donahoe House, 302 S. 7th, Ponca City*





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the "Craftsman" style, the house features a native limestone foundation, red bricks with grey mortar, half-timbered gable ends topped by a Spanish tile roof. Donahoe made his fortune ranching, grain milling, and developing real estate. He was influential in bringing the Rock Island Railroad to Ponca City. He lived in the house until his death in 1979. The home was added to the register in 1982.

The Marland-Paris House was nominated to the historic register in 1976. The 22-room mansion was built over the years of 1914-1916 for E.W. Marland, in a part of Ponca City that was mostly undeveloped. Located at 1000 E. Grand, the home was started just three years after Marland's first oil strike. The two-story home is constructed of



*Marland-Paris House, 1000 E. Grand, Ponca City*

white stucco and topped with a red tile roof. Ernest Whitworth Marland was born in Pittsburgh, Pennsylvania in 1874. He came to Oklahoma in 1908 to seek his fortune. At one point, his personal wealth from the oil business reached \$30 million. He began planning his better known home, the Marland Mansion beginning construction 1926. The home on East Grand passed into the hands of J.G. Paris, a business man and rancher. It was sold to the city in 1967 becoming the Ponca City Cultural Center. The city's Native American museum was moved into the Marland-Paris House, along with many other exhibits.

Another lesser known building featured on the register is the Darr School of Aeronautics Hangar No. 3, added in 2006. The corrugated metal building was constructed in 1942 at the municipal airport complex for the No. 6 British Flying Training School, operated by the Darr School of Aeronautics Inc. Star Manufacturing of Oklahoma City prefabricated and erected the building. The hangar was used by the British Flying Training School during World War II. The school closed in April 1944. Many British and American pilots passed through the school during the war.



*Darr School of Aeronautics Hangar No. 3, Ponca City*

The Poncan Theatre, located at 104 E. Grand Avenue, was added to the historic register in 1984. Designed by J.D. Forsythe, the three story brick and terra cotta building was completed in 1927. Nearly all of the original ceiling and wall ornamentations, chandeliers, and decorative grilles have been preserved. It is a good example of the Spanish Colonial Revival style of architecture



*Poncan Theater, Ponca City*

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popular at the time. Entertainers that graced its stage include Will Rogers, Mary Pickford and Ethel Barrymore. The theatre was adapted to show motion pictures and is still in use today.

The Pioneer Woman Statue, located on Monument Circle, was entered into the register in 1978. The bronze casting stands 17-feet high and weighs 12,000 pounds. It was designed by Bryant Baker, who was one of 12 sculptors invited by E.W. Marland to submit a design for the statue. He received \$100,000 for the winning entry. Baker said he wanted the Pioneer Woman to show courage and faith as she walks without fear. The statue was erected at the entrance to the Marland Mansion estate. Marland presented the statue as a gift to the State of Oklahoma.

The Marland Mansion located at 901 Monument Road, was built between the years of 1925-1928. It is a replica of Florence's Davanzatti Palace and the grounds of the estate were modeled after Hampton Court and the Palace of Versailles. John Duncan Forsyth was the principle architect, and many artists, sculptors, decorators and artists from around the world were contracted for the project. The home and estate cost \$2.5 million to build and featured a swimming pool, five lakes, game refuge, stables, gatehouses, garage, art gallery and studios, boathouse, 9-hole golf course, and polo grounds. The three-story house is mostly constructed with rubble-squared light-colored stone from a nearby quarry. The hipped roof is covered with red tile and features stone corbeling along the roofline.

Marland was ousted from his own company, Marland Oil Company, by bankers, who renamed it Continental Oil Company. He organized a holding company in 1929 and turned all of his private land holdings over to it, except for the mansion and 37 acres that surrounded it. His intent was to make a comeback in the oil business, but he failed, and the estate and mansion were all that were left. He served as

a U.S. Representative in 1932, and also served as the 10th Governor of Oklahoma from 1935-1939. After leaving the governorship, he decided to sell the mansion and estate in 1941 to the Carmelite Fathers for \$66,000. The Carmelites sold the mansion and estate in 1948 to the Felician Sisters for \$50,000. The sisters renamed it "Assumption Villa" and established a high school and mother-house on the grounds for their Seventh American Province. They constructed additional buildings for the school. In 1974, the



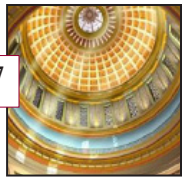
*Inside the Ponca Theater*



*Pioneer Woman Statue, Ponca City*

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sisters decided to leave Ponca City, and put the property up for sale. In 1975, the citizens of Ponca City voted a one-cent sales tax to finance the purchase of the mansion and estate. The city spent nearly \$1.5 million for the estate, with Continental Oil Company paying \$717,500 of the purchase price. The house and estate were added to the historic register in 1977. For more information about Gov. E.W. Marland and the mansion, visit: <http://www.marlandmansion.com/>



*Marland Mansion, Ponca City*

For more information about the Pioneer Woman statue and museum, visit the Oklahoma History Center website: <https://www.okhistory.org/sites/pioneerwoman>

For more detailed information about the historical register sites featured here, visit the National Register of Historic Places at: <https://npgallery.nps.gov/nrhp>



*Inside the Marland Mansion, Ponca City*



## 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).