



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 that Thanksgiving is already upon us and that we are entering into the Holiday season. It seems like just yesterday we were answering exemption questions and dealing with the Legislative session!

We have really enjoyed working with each of you this year, and continue to appreciate our relationships with you. I want each of you to know that I am grateful for the opportunity to serve you and I want to commend you for the high level of service that you provide to the taxpayers of Oklahoma.

Whether it's working with a taxpayer to explain a property valuation or an exemption, or mentoring and training a new employee on your staff, the desire to help and serve runs strong among those of us in the assessment profession.

I'm fortunate to be surrounded by a truly outstanding group of coworkers here at the AdValorem Division, and I'm sure you feel the same way about the folks you work with in your office.

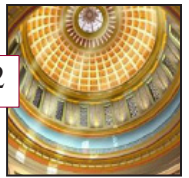
While the year may be winding down, there are still a number of things going on. We have submitted the 2019 Performance Audit report to the State Board of Equalization Subcommittee, and have been briefing our SBOE members in preparation for the meeting scheduled for Monday, December 2. The meeting will be held in the Governor's Conference Room at the Capitol.

At this meeting, the SBOE Subcommittee, Chaired by Auditor Cindy Byrd, will present the 2019 Performance Audit results to the full State Board, along with comments and recommendations. **All but one county will be recommended for compliance with the Performance Audit this year, and we are very proud of the good work our Assessors have done to make that happen!**

The Ad Valorem Division also will present the 2019 Equalization Study at this meeting, along with any compliance recommendations related to that audit. We will see the Association officers and a few more of you at that meeting.

The Ad Valorem Division and the Assessors' Association have participated in three SBOE Subcommittee meetings this fall. The meetings have provided some interesting ideas for improving the focus of the Performance Audit. We have appreciated the opportunity to be involved in that process with the Subcommittee members and the Association Officers.

We will also see many of you at the "4-C" meeting and Chili Cook-Off at CLGT on Friday, December 13th. It's always a good opportunity to get together and enjoy each other's company (along with some good chili) right before Christmas.



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We’re working hard to prepare for the 2020 audit cycle, the 2020 Public Service valuation season, and are already doing preliminary planning for next year’s Educational Conference in Tulsa. Every year, we review your comments and topic suggestions, which are then used to develop a good week of classes for you in August. It’s just another indication that we will never run out of work to do!

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

*P.S.—“Gratitude improves the attitude.”*

## “A Mapping Minute”

With Steve Oliver

Good morning fellow mappers. Boy, this year has had a lot of changes. As you know, the CAMA system was transferred over to OSU CLGT in July, along with the mapping support for Radiant, and OSU-Landmark counties.

Recently, CLGT hired a new Mapping Support Specialist, Jena Daughette. She has more than 10 years of experience in parcel mapping within the oil field industry. Although most of her experience is with ESRI Products, she will become familiar with a vast array of available mapping software: ArcView, Landmark, QGIS, and MIMS. I was able to spend a day working on a major project with her recently in a county environment. Jena was able to provide valuable insight on the different techniques we were using to accomplish our task. I think you will all enjoy working with her. She is still in the process of getting set up right now, so if you need to speak to her, contact CLGT’s main office.

Since my role for assisting counties has changed, I thought I would give you a list of things I can do. For CLGT counties, I can still answer non-software specific, mapping-related questions. For non-CLGT counties, I am at your disposal for technical assistance.

Each year, I archive the StateWide SHP files of state municipalities and school district boundaries, as they appeared on January 1st of that year. These files will be made available to your vendors for implementing into your mapping systems. In addition, my December article will be dedicated to an overview on how to retrieve the “official” SHP files you need from the OU Center of Spatial Analysis website. The 2019 aerials have been flown; as soon as I get word that they are available to the general public, I will publish an article in the Forum on how to retrieve them.

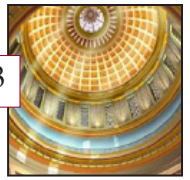
It has been a pleasure working with all of you, and I will remain available to help you as I can.

## 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).





## “Let’s Get Personal” Property

by Patty Heath

5-Year Exempt Manufacturing Inspections are done. By now, you should have received the “Mill Levy Request” letter and returned it by November 19, 2019. The first set of printouts to balance to the assessed value, including the XMIs, was mailed on November 22, 2019. The due date on those is December 11, 2019. The second printouts will be mailed the first week of December after all the mill levies are entered into the system. Please send the mill levies as soon as possible. These are the printouts that have to match tax bills. 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. Call me at 405-319-8200, if you have any questions. Due to rounding differences between the State and Assessor’s office, there may need to be corrections made to tax bills.

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:

**November 4, 2019:** The Ad Valorem Division has posted the Draft Business Personal Property Schedule on the website.

**Ten-Day Comment Period:** Parties wishing to submit written comments on the draft may do so within the 10-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 AdValorem 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 Ten-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.

## National Register Of Historic Places Kay County, Part 2

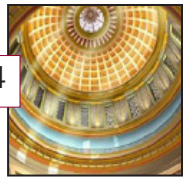
There are several sites located in the city of Blackwell listed on the National Register of Historic Places. One of these is the Electric Park Pavilion, added to the register in 1976. Located at 300 South Main, the Pavilion was built in 1912-1913, with the dedication made on Easter Sunday 1913. The Spanish-style brick and stucco building features a 160-foot ribbed dome at the center, and arched windows on either side of the arched doorway. Oklahoma had only been a



*Electric Park Pavilion in Blackwell*







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state for a few years when construction began, with electric light still considered “new-fangled” in rural parts of the country. When it opened, the Pavilion featured 500 lights and 27 flag poles on the exterior. While electricity is no longer the novelty it was in 1913, the Electric Park Pavilion has served as a meeting place for members of the community over the last 100 plus years, with an auditorium that can seat 800 people. Today, it is still used as a meeting place, but also houses a historical museum, which features relics from the 1893 Cherokee Strip Land Run through today.

In 1988, the Blackwell Armory, located at 615 W. Doolin Avenue, was nominated to the register. The red brick building was constructed in 1936 by the WPA (Works Progress Administration) and is unique in the area because it uses bricks instead of native stone. The recessed



*Blackwell Armory*

entryway is flanked by 2 garage doors on either side that feature segmental arches. The two-story rectangular building features a flat roof, except over the drill area, which is arched. Pilasters with vertical insets are crowned with molded concrete, giving the building an ornate feel. The Thunderbird symbol is prominently displayed on the front. The armory housed the Charlie Battery, 2nd Battalion of the 189th Field Artillery for more than 50 years. In 2017, the building was transferred to the City of Blackwell, and has been used by the Streets and Parks Department. During the Great Depression, construction of the armory provided wages for many unemployed workers and farmers, giving them a way to earn a living until the economy recovered. Units of the Oklahoma National Guard used the armory when preparing for World War II and the Korean Action, as well as for civil defense and disaster relief.

Blackwell is also home to four elementary schools that were nominated to the historic register in 2009. School designs we all take for granted now, were very radical in the late 1940s and 1950s. The schools are: Huston Elementary, 304

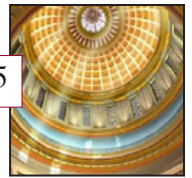


*Huston Elementary School, Blackwell*

Vinnedge; Northside Elementary (no photo available); Parkside Elementary, 502 E. College; and Washington Elementary 723 W. College. The schools were designed by the architectural firm of Caudill, Rowlette, Scott, and Associates. The schools use a “finger plan” which was popular at the time of construction. Each brick building featured wings set parallel to each other that were connected by a corridor system. The design allowed for good ventilation and natural light through large windows, which took advantage of prevailing wind patterns. The design was such that it allowed for additions to be made as the years passed. The first



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school completed was Huston Elementary, in October 1949. The second was Washington Elementary in 1950, followed by Parkside Elementary and Northside Elementary in 1957. A survey had been conducted by the University of Oklahoma prior to building, but the construction timeline had to be moved up due to tornado damage to two existing schools in the community.

The Huston School is named for Harry Huston, who served as a coach and principal before becoming superintendent of Blackwell Public Schools. He resigned in 1948, and the first school completed was named in his honor. Before a career in education, Huston had been a professional baseball player from 1906-1914, and played one year for the Pittsburg Pirates. The Huston School won an Award of Merit from the American Association of School Administrators/American Institute of Architects (AIA), and received more acclaim when Collier's Magazine published an article in September 1950 featuring Huston and Washington Elementary Schools in an article by Walter McQuade titled, "The Little Red Schoolhouse Goes Modern."

A great deal of information is available about the four elementary schools in Blackwell, and it makes interesting reading. You can find it on the National Register of Historic Places Website: <https://npgallery.nps.gov/nrhp>

Next month's Forum will finish the tour of Kay County sites listed on the historic register.

Volume XXVIII, Issue X • October 2019



*Parkside Elementary School, Blackwell*



*Washington Elementary School in Blackwell*

