



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 held its 12th Annual Capitalization Rate Conference March 28, with both company representatives and county assessors in attendance. Thanks to all who made the effort to attend and participated.

We posted the draft Capitalization Rate Study to the OTC Website, and have completed the comments period. With consideration of all comments received, the Ad Valorem Division has posted a final Cap Rate Study.

We will soon be entering the busiest and most challenging time of year for our Public Service Section. I’m proud of the efforts and professionalism of our staff as they prepare to value around 285 companies in approximately a six-week timeframe. Our staff members are eager to tackle this difficult project, and their enthusiasm is evident in all they do.

Speaking of our Public Service staff, we would like to extend a warm welcome to Mandy Womack who joined the Ad Valorem Division April 1st. She will assist in the Public Service Section as an Auditor.

Of course, there are many other things going on at the Ad Valorem Division. The Tax Commissioners recently approved a little over \$143M in Five-Year Exempt Manufacturing claims for reimbursement. These are claims that were filed and approved in 2018 for payment in 2019. As usual, we will be watching for a supplemental appropriation from the Legislature to pay common education, first and fully, by the start of the new fiscal year. A “payment plan” approach will be used for reimbursements to the other ad valorem recipients (counties, Career Tech, Jr. College, etc.).

In recognition of Administrative Professionals Day on April 24th, we want to express our gratitude to the entire administrative staff here at the Ad Valorem Division for the remarkable work they do. I’m sure you feel the same way about your coworkers. It’s great to have such wonderful people you can always count on no matter what happens!

Planning for the 75th Annual “Diamond Edition” Educational Conference in Tulsa July 30 – August 2 is nearing completion. We will be meeting with Assessor’s Association officers at the Northeast District Meeting at Nowata on May 3rd to finalize the program. As in years past, the Ad Valorem Division will send out registration packets to the counties in early June.

I know it’s difficult to imagine, but District Meetings are already upon us. We look forward to these every year, and enjoy making the rounds and seeing all that our beautiful state has to offer—in addition to enjoying the incredible hospitality of our host counties! I hope to see you out there, somewhere on the trail.

Kind Regards,

Joe Hapgood, CAE  
Ad Valorem Division Director

*P.S.— “The difference between fiction and reality? Fiction has to make sense.” -Tom Clancy*



Today, I want to talk about BAS, and no we are not going fishing. BAS stands for “Boundary and Annexation Survey.” As some of you know, my primary job is to manage municipal boundaries for sales tax purposes:

**§11-21-112. Record regarding territory annexed or detached.**

*When any territory is annexed to or detached from a municipality, whether by ordinance or court order, the mayor shall file and record a duly certified copy of the ordinance or court order, together with an accurate map or plat of the territory, in the office of the county clerk of the county in which the territory, or the greater portion of it, is located and with the Ad Valorem Division of the Oklahoma Tax Commission. The record in the office of the county clerk shall be conclusive evidence of such annexation or detachment.*

*Added bylaws 1977, c. 256, § 21-112, eff. July 1, 1978. Amended bylaws 2000, c. 314, § 1, eff. July 1, 2000.*

For the last several years, I have been in contact with the BAS division of the Censes Bureau, and they have agreed to create a “BAS Agreement” with the state. The wheels of federal Bureaucracy move slowly, so if you or one of your municipalities receive a letter or email regarding the BAS petition, feel free to direct them to me. My Contact information is below:

Steve Oliver, Cartographer  
Oklahoma Tax Commission: Ad Valorem Division  
Post Office Box 269060  
Oklahoma City, Oklahoma 73126-9060  
Phone: (405) 319-8200  
Fax: (405) 521-0166  
Email: [steve.oliver@tax.ok.gov](mailto:steve.oliver@tax.ok.gov)

The survey is important because it helps your municipalities receive federal grant money they are entitled to. If the boundaries are not correct, they could be missing out. On the flip side, if it is correct on the Census Bureau’s side, but not on my end, the municipalities are not receiving their proper sales tax monies, and it is possible citizens might not be able to vote in elections. All in all, it’s in everyone’s best interest if the Census Bureau, municipalities, county office, and state government are all in sync. If you have any questions or concerns, refer to the contact information above, and I will do my best to address them. Until next time....



**Mark Your Calendar**

**The 2019 District Meetings schedule has been set, so mark your calendars:**

- May 3: NE District Meeting - Nowata County - Dave Neely
- May 10: SE District Meeting - Murray County - Scott Kirby
- May 17: SW District Meeting - Beckham County - Jonathan Beck
- May 24: NW District Meeting - Custer County - Brad Rennels



## “Let’s Get Personal” Property

by **Patty Heath**

Thank you for your responses for the 5-Year Exempt Manufacturing balancing. Here are the actual figures: Total Reimbursement - \$143,121,521; Common Ed - \$100,067,936; County - \$21,521,474; Career Tech - \$17,494,038; other - \$3,178,048; and Community College - \$860,025.

With the estimated amount in the Reimbursement Fund at zero, the legislative appropriation will have to be at least \$101,000,000 to cover common education. This should prepare assessors’ offices for the future conversations that may occur with the school superintendents.

This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program. The projected payout by property type still has Electric Wind Generation leading the way at 32% of the reimbursement amount with Traditional Manufacturing at 24%. The rest as follows: Large Manufacturing at 19%, Data Computer Processing at 24%, and Distribution at 1%.

Work on the Personal Property Schedule for 2019 is under way. We have already had some requests for inclusion for next year’s schedule. We will research all requests and deem whether inclusion to the schedule is needed.

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

This month will conclude a look at sites in Garvin County that are listed on the National Register of Historic Places, beginning with the First National Bank Building in Stratford. Built between 1907 and 1908, the late Victorian-style building, located at 100 West Main, has an interesting combination of styles. Elements of Romanesque revival style and Queen Anne details make the bank building unique in the downtown business district. The two-story brick building features a two-story turret, gabled dormers, six brick chimneys, two small metal “towerets” and ornamented ridge caps. The cantered entryway is set off by rough cut stonework that creates a double-arch way supported by a single column with Corinthian-style capital, beneath the turret. The original wooden door was restored and returned to the building in 1999. The turret extends upward from the second floor, and is topped by a bell-shaped roof. Below the turret’s roof is a band of blond brick, with six miniature terra cotta Corinthian columns underneath. A silver painted metal name plate wraps around the turret and reads “First National Bank.” The nomination form goes into great detail, and can be found at: <https://npgallery.nps.gov/nrhp>



*First National Bank Building, Stratford*

The bank’s construction was prompted by a fire in 1907 that destroyed most of the wooden structures in downtown Stratford. Although the original First National Bank had not been burned in that fire, area businessmen decided to replace all buildings with ones that were more fire proof. The town newspaper, The Stratford Chronicle, moved into the bank’s old wooden building after the bank moved into the brick and stone building seen today. The bank moved to a new location in 1938, and the building was sold. It served as an office building for many years, and restoration was begun on the building a few years before it was nominated to the register in 2001. It was owned by the Stratford Historical Restoration Association at the time of nomination.





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Two historic sites located in the northeast corner of Garvin County are the Santa Fe Railroad Depot in Lindsay, and the Erin Springs Mansion. The depot is located at 110 N. Main and is a single-story white clapboard commercial building with a pitched roof and exposed eaves. The building has two brick chimneys done in a running bond pattern. The depot was constructed in 1903, when Oklahoma was still a territory, and one year after the town site was platted. Freight and passengers passed through the depot for about 30 years, with passenger service discontinued in the mid-1930s. The depot continued to be a shipping/receiving center for 80 years. The depot was nominated to the register in 1985, and has been lovingly restored. Today, the building houses the Lindsay Chamber of Commerce.



*Santa Fe Depot, Lindsay*

The Erin Springs Mansion is located two miles south of Lindsay. It is a two-story 14 room structure that was built by Frank Murray in 1880, to replace a log cabin built in 1871. The house is built of native stone from a quarry just five miles away. A third story was added during a 1902 remodel, along with a front portico, supported by four columns. Stucco was applied to the exterior stone walls at the same time. The mansion was owned by the Murray family until it was purchased by the Oklahoma Historical Society in 1968. It was added to the register in 1970. Tours of the mansion are given at various times throughout the week; it is closed on Monday and Tuesday. For more information call 405-756-6502.



*Erin Springs Mansion*

Southeast of Erin Springs is the Antioch Dependent School District No. 15. The two-room brick school was built in 1928 on Antioch Road, half a mile west of the town. The school house was built according to plans probably supplied by the Oklahoma Department of Public Instruction. The building features a concrete foundation, gabled roof and a large porch. The load bearing brick walls are constructed using solid bricks from Ada, and are three bricks thick, laid in American bond pattern. This type of brickwork



*Antioch Dependent School District*

provided more insulation from heat and cold within the building. Gables on the north and south ends featured tongue and groove wood siding, with large louvered wooden air vents set within. Additions of restrooms were made in the 1950s, and a metal building was constructed north of the schoolhouse in 2003. The school house provided education for students in grades one through eight between 1929 and

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1954. Since it was a dependent school district, the school did not have high school accreditation, and was required to pay an independent school district to allow eighth grade graduates to attend high school. This was one of the last two-room country schools in Garvin County in 1962, when classes there ended. The Antioch Dependent School District was annexed by Elmore City and Maysville school districts, with ownership of the No. 15 building going to Elmore City School District. It was added to the register in 2004.

The last stop in Garvin County is the site of Fort Arbuckle, in the southern part of the county where the Arbuckle Mountains begin. All that is left of the site is part of a chimney from the officer’s quarters, but there is a small concrete marker with a plaque that marks the site. Added to the register in 1972, the fort was authorized in 1850 to keep order among Native American Plains Tribes. The actual move to the area was made in 1851, near Wild Horse Creek, about four miles from the Washita River. It was named for Gen. Matthew Arbuckle, who had died recently at Fort Smith, and the Arbuckle Mountains were named after the fort. When the Civil War began, all Federal troops were withdrawn from southern Oklahoma. The fort was abandoned in 1861, but Texas troops temporarily occupied the site. Federal troops returned to the site in 1867, but it was abandoned for good in 1870, after the opening of Fort Sill a year earlier. The fort had contained 300 buildings made of hewn logs chinked with wood and clay. Houses and barracks had well-constructed stone chimneys. After its abandonment, the fort passed into the hands of the T.S. Grant family, whose descendants still owned the property when it was nominated to the register in 1972. A more detailed history of the fort is available on the National Register of Historic Places website.



*Fort Arbuckle*

## Beginning July 2019, Oklahoma Motorists Will Keep Their Licence Plates When They Sell Their Vehicles

License plate registration will no longer be tied to the vehicle but to the customer. When a person sells their car, they will remove their license plate from the sold vehicle and then place it on their new vehicle. The buyer of the car will be responsible for tagging the car with either his or her old license plate or if they do not have a plate, they can purchase a new plate. Look for our #KeepTagOK hashtag on social media and for more information coming soon.



# IAAO Course 201 - Appraisal of Land

June 24-28, 2019, Hilton Garden Inn Tulsa Midtown

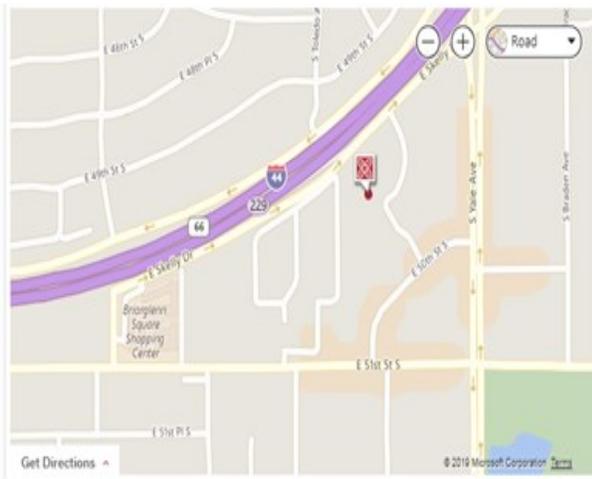
Tulsa, Oklahoma

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INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS  
*Oklahoma Chapter*



**Course 201—** This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of land. This course concentrates on the skills necessary for estimating land value primarily using the sales comparison approach. For more information on the course, please go to the [IAAO website](#).

(33.50 hours CE with exam/30 hours CE no exam)



**Instructor: Marion Johnson, CAE**

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

Email: [fifeb@canadiancounty.org](mailto:fifeb@canadiancounty.org)

Phone: 405-295-6117

**REGISTRATION AND PAYMENT IS REQUIRED BY JUNE 2, 2019**

# IAAO

## Course 201

### Appraisal of Land



INTERNATIONAL ASSOCIATION  
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**Instructor:**

Marion R. Johnson, CAE

**Location and Hotel Rooms:**

Hilton Garden Inn Tulsa Midtown  
4518 E Skelly Drive  
Tulsa, OK 74135  
Direct Phone: 918-878-7777

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

Online booking for our group, [click here](#) or call 918-878-7777 and ask the reservation agent for the “IAAO Assessor Class” group rate. Book by June 2, 2019 for group rate. Any unsold rooms at that time will release back into regular inventory.

**Cost:**

Course 201 registration fee is \$450 for chapter members or \$475 for out of state attendees 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 June 2, 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 201

Appraisal of Land

June 24-28, 2019

Tulsa, 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>\$475.00</b>	<b>Registration Fee (out of state attendees) (includes student reference manual)</b>
	<b>Text Book: Fundamentals of Mass Appraisal—First 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