



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 was good to see everyone at the CODA meeting in Norman recently. This is always a busy time of year for everyone, including the AdValorem Division, but it’s still good to get together and share information about everything that’s going on in the world of ad valorem.

The AdValorem Division has sent out the 2019 Public Service Capitalization Rate Conference notice. The Conference is set for 9:00 a.m. on March 29, in the ODOT Boardroom near the State Capitol, 200 NE 21st St.

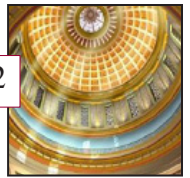
This marks the 13th year that the Cap. Rate Conferences have been conducted, and they have been another tool for input and dialogue with industry and assessors as we go through the difficult task of centrally valuing around 275 companies.

Our field staff is actively involved in audit work and CAMA assistance right now, and they are working hard to accomplish all the tasks before them. They will continue to spend time with counties that are generating CAMA values, while managing their audit responsibilities and meeting their audit deadlines. I appreciate their efforts and know how hard they work to get everything accomplished in a timely manner.

This will be the last valuation season that the AdValorem Division is able to provide CAMA assistance for our State System Counties, due to the statutory transfer of the CAMA software, training and assistance to CLGT effective July 1. It has been truly gratifying and rewarding to perform that service for our Assessors for the past 26 years. We are honored that we were able to share, in a small way, your significant accomplishments with the full implementation of the CAMA software, as all 77 counties achieved full compliance with the State Board of Equalization Performance Audit guidelines for the first time at the December 2018 meeting!

It’s not something that most of you are thinking about right now, but the Ad Valorem Division is actively planning the “Diamond Edition” 75th Annual Educational Conference for Assessing Officers, which is scheduled for July 31 – August 3. With the occasion of our 75th Conference Anniversary, we are planning some special events that we will be sharing with you as the Conference approaches. Each year we review your comments and try to provide topics that you have requested, and share materials that will directly benefit you in your work.

IAAO President-Elect Amy Rasmussen RES, AAS, Director of Litigation for the Polk County Assessor’s Office in Des Moines, Iowa, will speak at the opening session and at various times during the Conference. We are excited to have her joining us this year. We are in our second year of a three-year contract with the Southern Hills Marriott in Tulsa, so we will all assemble once again in our usual spot during the “dog days” of summer!



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As each of you go about the difficult process of completing valuations and mailing notices, while balancing the many other tasks that you are responsible for, please remember that you really do make a difference with the work you do.

Kind Regards,

Joe Hapgood, CAE  
Ad Valorem Division Director

*P.S. – “Calm seas never made a good sailor.” - Franklin D. Roosevelt*



About a month or so ago I wrote an article about upcoming security changes to ArcView. Today I received confirmation that the update has been released. Feel free to upgrade the program: if you are using ARCPRO, all you need to do is hit the “Upgrade” button on the Home Page. If you are using ARCGIS 10.X you will need to go to MY.ESRI.COM page, under “Organizations” select “Downloads” and then select ARCGIS 10.7 (at the time I was writing this it was still in prerelease status). Once the download is complete, click on it, and the update will automatically install. You will need to reset your “Tool Bar” and “Basic” settings.

A reminder about River County Boundaries according to Statute:

*Title 19. Counties and County Officers*

*§19-36. 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*

Here is the problem: no one surveyed the river boundaries in 1963. We have different resources available to use: the 1995 aeriels, which are close but still a bit far from the statutory time frame; old soil survey books that can date from the late 1950s-the mid-1970s, and aeriels also dating between the 1950-1970s. My current project puts me at 1973, not as close to 1963 as I would like, but definitely closer than the 1995.

**Remember**, this is only for county boundaries within Oklahoma. County boundaries with Texas along the Red River are subject to the Red River Compact, which basically says the boundary extends to the southern vegetation line. Have fun!





## “Let’s Get Personal” Property

by **Patty Heath**

5-Year Exempt Manufacturing balancing with the county bills is still in process. We need to have all the corrected tax bills by the end of February. This will help us send the claim forms to you so they can be submitted for approval by the State Board, and the subsequent legislative appropriation can be requested and approved. This is necessary so the school districts receive monies in a timely manner. This year’s legislative appropriation will be around \$100 million dollars. This will be the largest appropriation of monies in the history of the 5-Year Exempt Manufacturing Program.

As you are completing the balancing process, please verify the school district as well as the tax liability. If there are discrepancies in either, please call 405-319-8200. 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.

The Final Personal Property Schedule has been posted to the website and is available for use. The cycle now starts over, and preparation for the 2019 Schedule is under way. If there are any categories that you would like to see in the Schedule, let us know. Research can be done to check the viability of a subject. Reminder: this year’s wind generation will have no trending factors assigned. The 2019 Square Foot Guide is now available on the Assessor only portion of the webpage.

## National Register Of Historic Places Beaver County

Historic structures located in Beaver County are the focus of this month’s feature, starting with the courthouse. The two-story square red brick building sits atop a five-foot high water table of yellow brick. It was constructed in 1926 by local builder S.S. Strong and the Butler Company. According to the nomination form, the present courthouse was constructed around



*Beaver County Courthouse*

the original cut-stone building erected in 1907. Cost to complete the 75-foot-square building was \$96,000. The courthouse features a flat roof, triple hung, single light fixed windows, with three rounded arch windows above the south entrance. Windows feature stone sills, which have been painted white. Two parallel stone fascia, featured below the cornice line, are also painted white. The east entrance is recessed with a rounded arch, and the recessed south entrance has a flat porch. The courthouse was built in the city of Beaver during peak years of Beaver County’s growth, which tapered off after 1929. S.S. Strong also built the first high school and the first hospital in the county. At the time of nomination in 1984, the courthouse was unaltered from the 1926 construction.





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The First Presbyterian Church in Beaver was added to the National Register of Historic Places in 1974. The City of Beaver was five years old in 1887, when the Rev. R.M. Overstreet organized the First Presbyterian congregation and began a fund drive to build a church. Lumber was ordered from Dodge City, Kansas, and it took four days to bring the building supplies from Kansas to Beaver, over roads that were little more than cattle trails. Cost to erect the 24' x 40' foot structure was about \$1,000. Some alterations have been made to the building over the last 100 years, including enlargement of the vestibule. The original wall plaster has been covered with dry wall texture, but the 40-inch wainscoting is still on the walls, underneath oak paneling. Coal stoves have been replaced with a gas furnace, and a brick chimney was removed. Anything that was in good condition within the building was preserved during remodeling. The original windows were replaced with stained glass, but the belfry and bell are original. The church is located on the corner of Third Street and Avenue E, and was the first church built in “No Man’s Land” prior to statehood. It has been in constant use since construction.



*First Presbyterian Church, Beaver*

The Lane Cabin in Beaver was also added to the register in 1974. Located at the corner of Main Street and Avenue C, the cabin is the oldest man-made structure still standing in the city. It was built by James Lane, who brought his family from Dodge City to establish a home and trading post where the Jones and Plummer Cattle Trail, and the Tascosa Trail, crossed Beaver River; also known as the North Fork of the Canadian River. The cabin began as a sod house, 14 x 36 feet, with an L-shaped addition that measured 18 x 14 feet. Rafters were made of poles cut from trees along the river, and the walls were plastered with a mixture of sand and gypsum. Later, the original soddy was incorporated into a larger structure, with a roof that unified the old and new construction. The exterior walls were covered in stucco. The Lanes ran their store selling beans, coffee, dried salted bacon, tobacco, whiskey, and cartridges. They enjoyed a monopoly for a couple of years before the city was founded, and competition arrived. Today, Lane Cabin serves as a pioneer museum.



*Lane Cabin, Beaver*



Today, Lane Cabin serves as a pioneer museum.

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Grain elevators take on historical significance in Beaver County, and there are three on the register. Two of those are the Knowles Grain Elevator, and the Turpin Grain Elevator, both added in 1983. The Knowles elevator was built in 1913, and is a wooden framed structure covered with corrugated sheet metal. It has an extended stepped gabled roof, and a loft with an open loading bay window. A lean-to shed is located on the east side of the building, and was used to store the elevators’ machinery. Horizontal wooden planks are bolted to the exterior walls for additional support. The elevator is the only remaining structure associated with the grain industry and the Wichita Falls and Northwestern Railroad, which was taken over by the Missouri-Kansas-Texas Railroad (KATY) in the 1920s. It is the sole surviving elevator of three built by the Sappington Grain Company. The railroad made Knowles an important shipping point for eastern Beaver County. The structure was abandoned during the Great Depression of the 1930s.



*Knowles Grain Elevator*



*Turpin Grain Elevator*

The Turpin Grain Elevator was designed and built by Charles M. Light, owner of the Light Grain and Milling Company, in 1925. It is also a wooden-frame structure with corrugated metal siding. It is divided into three tiered connecting sections. Lean-to sheds house machinery on two sides of the structure. The elevator was an integral part of the local agriculture, commerce,

and economy of Turpin. The town was named after Carl J. Turpin, the general manager of the Beaver, Mead, and Englewood Railroad. The railroad came into existence as a way to reduce marketing costs for local farmers. It remained in operation until the late 1960s.

For more information about featured buildings, or other sites in Beaver County listed on the National Register of Historic Places, visit: <https://npgallery.nps.gov/nrhp>



**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