

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.

Oklahoma Ad Valorem

FORUM

Director's Notes:

April's a great month in Oklahoma. Redbuds everywhere and finally some warmer weather after a tough winter. One of the things that is so unbelievable, however, is this April marks the fifteenth anniversary of the Murrah Building bombing. Those years have gone by so quickly, yet that event remains so clear in Oklahoma's collective memory. It is still amazing the positive response that came out of so many people, counteracting that tragedy. Think of how different Oklahoma City downtown is now than it was then.

On a positive note, although we are continuing to send personnel to the mailroom to assist with the tax returns, the good news is we're not sending as many as last year. We are watching our travel carefully, particularly for our Assessment and Equalization Analysts. However, don't hesitate to call or check with your field personnel. We'll respond as quickly as we can, but it just make take some time.

Public Service valuation season has started at the AdValorem Division. The draft Capitalization Rate Study for 2010 has been posted on the web site following the format we've used for the last three years. We had a well attended Capitalization Rate Conference with twenty companies as well as county assessors in attendance. Mike Isbell and the public service staff did a great job on the effort.

The Forms Committee led by Wade Patterson had a good meeting. We have several improvements planned for a number of forms. It will be a good project when we have all the forms updated and in place. The use of the appropriate forms will bring consistency among counties. Kenny Chuculate and Larry Rawlings will be working on modifying those forms for review by the committee sometime after the State Board of Equalization meeting in June.

Planning for the Annual Conference is well underway. We expect to meet with the County Assessors Association and Oklahoma State University for some initial planning of the school. President Ronnie Funck and I discussed getting together after the NW District meeting in Logan County on May 28, which is the last day of the legislative session.

We're getting ready for our district meetings this year in May. It's a fascinating experience going from Pittsburg County to Grady County to Creek County and Logan County. I always enjoying visiting different parts of the state and seeing everyone in their home turf. It should be a series of good meetings and lots of fun.

As we enter the home stretch toward the June State Board of Equalization meeting, thanks in advance to everyone in the counties for all your hard work this year. The county assessor's job is a tough one, but it's important to the taxpayers and those who receive ad valorem revenues to do it well, professionally, and fairly.

Jeff Spelman, CAE

*P.S. "If you're really willing to get after something, you can overcome any barrier, obstacle and challenge."
Quote borrowed from Niccolo Machiavelli and improved upon by Anwar Caddo, ad valorem philosopher.*



As the Annual Educational Conference gets closer, we are finalizing our plans for the mapping session. Wednesday morning we will have presenters from various State and Federal agencies highlighting their mapping efforts and how you can be involved. That afternoon we will demonstrate various assessor internet mapping sites (including some new ones). Then we will review the latest improvements of the browser-based, intranet mapper we have been working on which is based on the University of Minnesota's MapServer.

Thursday we will have the ArcView and MIMS breakouts. On the ArcView side, we will cover things such as ag land use mapping and plat book creation. For various reasons, we are considering not having a Friday mapping session again.

If you have any ideas or questions, let us know as soon as possible.

Remember: Nobody likes to pay taxes; however, everyone likes to enjoy the services they provide.

April "4C" Meeting Notes

A county map viewer demonstration was given by Troy Frazier. The program is called "Map Server – County Map Viewer" which is totally free to use. Money from NASA created it, and it is supported by other entities around the world. When viewing a county map, multiple options can be selected to view at one time. However, if an option would be illogical to view at that level, the viewer will not display it. As the user zooms in or out, the options checked will be displayed appropriately. Preferred options can be pre-set to always open but can be deselected. This is a stand-alone program that uses the internet browser as a window. It can pull up the aerial photos that relate to that map.

Although this viewer program has a measuring capability, the user must be familiar with Java to operate the function. It would be best to measure crops using the mapping work station. Counties should get the newest aerial photos and digitize them for this purpose; however, it is important that these aerials be kept current to ensure accuracy.

Glen Blood announced that progress has been made with the licensing agreement. Laptops are no longer a problem except those owned by the OTC. Counties can continue to use their laptops and the license covers them. Temporary licensing is available, but it's not prudent to pursue. When all is in place, it will not take long to do the updates. Major County will be the first to have it installed for testing.

A few data transfer glitches are occurring between AA & CAMA. Older transferred data on which nothing had been done sometimes surfaces with errors. It takes some searching to find and fix it. Cleaning it up prevents any future problems. Filters are catching most of the problems.

Some erroneous parcel numbers are being seen. One county had some duplicate files that had an extra space in the number which caused duplication of 5,600 properties. Some of that might have been employee misinterpretation of instructions. One person believed a space had to be behind the # sign. It is important data entry to be accurate or the data will not line up correctly.

Pittsburg County is archiving data by scanning it. A company out of Tulsa is performing this function. Each parcel has a bar code to be scanned. Scanning continues under that bar code until it gets to the next separator page.





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Scanning does away with hard copies. Retrieving data is a matter of clicking on the archive tab. Staff no longer has to go get field cards in order to provide information to property owners by telephone. A new property record card is created for the staff to take to the field for visual inspections.

For several years, the computer lab at OSU-Tulsa Campus has charged no rental fee for its use during the educational conference, but the fee has been reinstated for 2010. A suggested alternative could be that counties bring their own laptops to a class held at the conference hotel. However, it would take 2 full days to load each computer with the software and data to be used in class. All laptops must be reasonably new and reliable. Also, they would have to be used for both days of class as there would be no time to reinstall information on another set of laptops for the second day. Under consideration is to allow the registration fee to include the additional expense of renting the computer lab.

Windows 7 is becoming more prevalent as XP becomes obsolete. Running Adobe with Windows 7 is a problem. It might be beneficial to run Adobe in the background first.

Some counties are dealing with cabling issues. Before contracting this service, it is important to investigate and be certain a company is knowledgeable about running computer cabling. This can prevent problems in the future.

The next 4C meeting date will be May 11, 2010.



IAAO Chapter Announces The George Keyes Award



In celebration of our 25th Anniversary we are proud to announce the 1st "George Keyes Award". This award is named in honor of our chapter's 1st President, Mr. George Keyes. The intent is to show the chapter's appreciation by acknowledging an Oklahoma IAAO chapter member for their professional integrity within the assessment field.

Nominations must arrive by July 31, 2010 to be accepted.

Winner will be announced during the annual County Assessors' Association Fall Conference

[Download a nomination form here.](#)

Eligibility: Nominee must be an active and in good standing member with IAAO Oklahoma Chapter. Submitted nomination must be from an active & in good standing IAAO Oklahoma Chapter member. Members of the Nomination Committee are not permitted to be nominated or to nominate a possible recipient for the award.

Nomination Guidelines: This award is presented to the IAAO Oklahoma Chapter member who has made a significant contribution to the association through active participation in its activities. Items of interest may include but are not limited to: participation in IAAO conferences, courses, workshops and seminars, as well as other areas of interest within the local chapter.





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Nomination Criteria: We ask you to summarize the reasons you believe this nominee is deserving of the "George Keyes" award. Describe how he/she has contributed to the realization of the mission of IAAO and re-enforcement of those practices through the IAAO Oklahoma Chapter. Provide information that demonstrates excellence in the performance of tasks associated with the individual's or team's work or project. In addition, show how this work has had a positive impact upon either the work environment or the quality of service to others. In general, provide any details of which you feel this person/group/entity is deserving of this award. All descriptions will be honored & reviewed.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

The mission of IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

Membership



Membership

The International Association of Assessing Officers (IAAO) is a nonprofit educational and research association of individuals in the assessment profession and others with an interest in property valuation. Membership is open to anyone and includes individuals working in government, private industry and academia, as well as members of the general public. Membership falls into one of four categories: [Regular](#), [Associate](#), [Retired](#) and [Affiliate](#).

Key Reasons to Become a Member:

Education: Cost effective education programs help you meet the challenges of an increasingly complex career. IAAO offers a range of educational opportunities for the beginner to seasoned professional. Textbooks are known for their depth and quality of information.

Professional Designations: Receive certification that recognizes professionalism, and competency in matters regarding property appraisal and assessment for property tax purposes.

Peer Networking: Meet other assessment professionals to share common ideas, concerns and interests. Tap the IAAO brain trust with IAAO's new on-line networking forum [AssessorNET](#). Share and receive ideas at [conferences and seminars](#). Locate other members through [Member Look-Up](#).

Publications: *Fair & Equitable* and *Journal of Property Tax Administration* IAAO's monthly and quarterly publications bring you up-to-the-minute perspectives and research on today's assessment issues.

Library Services: Access to a research library featuring 10,000 volumes of literature and over 600 periodicals.

Members-only Access and Discounts: Receive special rates on publications, text books, technical standards, seminars, and conference registration. Utilize special sections and resources on the IAAO Website including access to the library through LibraryLink and the Glossary for Property Appraisal and Assessment.

Leadership Opportunities: Become an author in one of IAAO's publications. Help shape industry policies by volunteering for a committee, or consider running for the IAAO Executive Board.

[Join Now!](#)



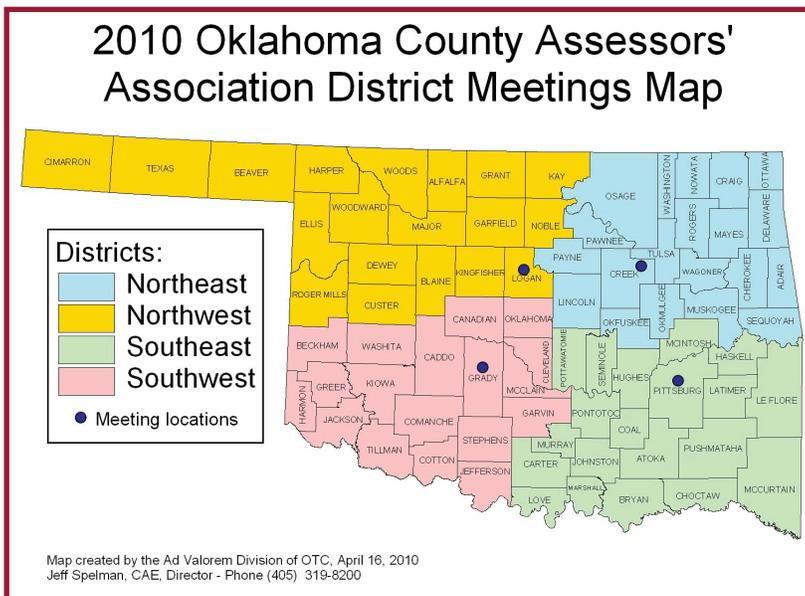


2010 County Assessors District Meetings

The 2010 district meeting information is listed below.

This is a required meeting called under the provision found in 19 O.S. Section 166. If you are unable to attend, submit a written request for an excused absence to the AdValorem Division before the meeting. It is recommended that you send at least one deputy to a meeting if you cannot attend.

Pre-registration will be appreciated by the district chairs. If you are not planning to attend in your district, please notify your district chair. This will help in making preparations for the expected number of participants. We encourage you to attend a meeting in another location.



Although district dues are not required, registration fees will be charged to cover expenses necessary in conducting the meetings. County officers are statutorily authorized to be reimbursed for their travel.

We look forward to seeing everyone at the meetings.

- May 7:** Southeast District in Pittsburg County
 Location: Pete's Place in Krebs, Oklahoma
 Registration Fee: \$40.00
 Meeting time: 9:30 a.m.
- May 14:** Southwest District in Grady County
 Location: Grady County Fairgrounds, Community Building
 500 E. Choctaw Avenue, Chickasha, OK 73018
 Registration Fee: \$30.00
 Meeting time: 9:30 a.m.
- May 21:** Northeast District in Creek County
 Location: Camp Loughridge, 4900 W. 71st Street, Tulsa, OK (close to the Oaks Country Club; near the Creek/Tulsa county border)
 Registration Fee: \$40.00
 Registration: 8:00 a.m.
 Meeting: 9:00 a.m.
- May 28:** Northwest District in Logan County
 Location: Logan County Fairgrounds,
 1201 S Division Street, Guthrie, OK
 Registration Fee: \$20.00
 Meeting time: 9:30 a.m.

Receive the "Forum" by Email:

To receive the "Ad Valorem Forum" by email, please forward your email address to Cyndi Heath at cheath@tax.ok.gov.





The Oklahoma Land Run of 1889

The Land Rush of 1889 was the first land run into the Unassigned Lands and included all or part of the modern day Canadian, Cleveland, Kingfisher, Logan, Oklahoma, and Payne counties of the U.S. state of Oklahoma. The land run started at high noon on April 22, 1889, an estimated 50,000 people lined up for their piece of the available two million acres (8,000 km²).

The Unassigned Lands were considered some of the best unoccupied public land in the United States. The Indian Appropriations Bill of 1889 was passed and signed into law with an amendment by Illinois Representative William Mckendree Springer that authorized President Benjamin Harrison to open the two million acres for settlement. Due to the Homestead Act of 1862, signed by President Abraham Lincoln, legal settlers could claim lots up to 160 acres in size. Provided a settler lived on the land and improved it, the settler could then receive the title to the land.

A number of the individuals who participated in the run entered early and hid out until the legal time of entry to lay quick claim to some of the most choice homesteads. These people came to be identified as “sooners.” This led to hundreds of legal contests that arose and were decided first at local land offices and eventually by the U.S. Department of the Interior. Arguments included what constituted the “legal time of entry.”

By the end of April 22, both Oklahoma City and Guthrie had established cities of around 10,000 people in literally half a day. As Harper’s Weekly put it:

“Unlike Rome, the city of Guthrie was built in a day. To be strictly accurate in the matter, it might be said that it was built in an afternoon. At twelve o’clock on Monday, April 22, the resident population of Guthrie was nothing; before sundown it was at least ten thousand. In that time streets had been laid out, town lots staked off, and steps taken toward the formation of a municipal government.”

Many settlers immediately started improving their new land or stood in line waiting to file their claim. Many children sold creek water to homesteaders waiting in line for five cents a cup, while other children gathered buffalo chips to provide fuel for cooking. By the second week, schools had opened and were being taught by volunteers paid by pupils’ parents until regular school districts could be established. Within one month, Oklahoma City had five banks and six papers.

On May 2, 1890, the Organic Act was passed creating the Oklahoma Territory. This act included the Panhandle of Oklahoma within the territory. It also allowed for central governments and designated Guthrie as the territory’s capital.



Oklahoma land run in progress.



On the first day the territory was opened, 12,000 settlers arrived in Guthrie and Oklahoma City, Oklahoma.





Focus on Comanche County

Named for the Comanche tribe, Comanche County lies within the Wichita Mountains region and the Red Bed Plains. Originally part of the Kiowa-Comanche-Apache Reservation, the area was opened to non-Indian settlement by lottery on August 6, 1901. The county and the county seat of Lawton were created on that day.



Comanche County Courthouse, located in Lawton, Oklahoma

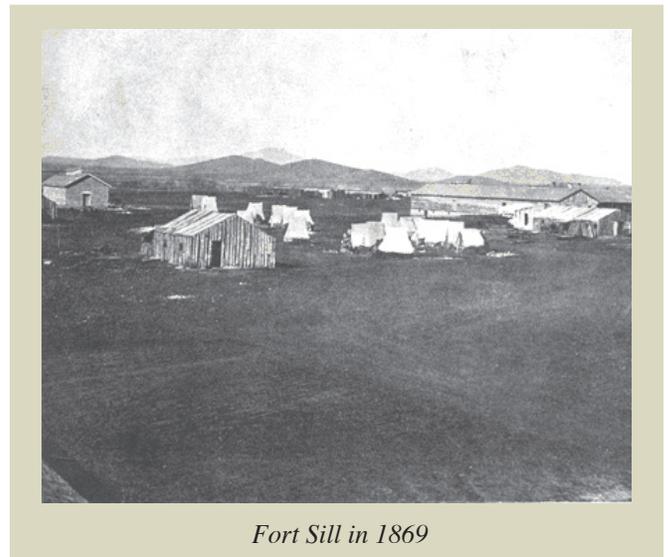
In the early twentieth century Comanche County boundary lines changed, and its land area was reduced by more than half. At 1907 statehood, parts of the county were taken to create Tillman County and to add to the areas of Grady, Jefferson, and Stephens counties. In 1910 the western part of Comanche County and southern part of Kiowa County formed the short-lived Swanson County. In 1912 Cotton County was created from the southern portion of Comanche.

The majority of archaeological sites in Comanche County date to the Archaic and Plains Village period. Two sites near Lawton are representative of these periods. Archaeological evidence such as a burial, artifacts, and rock-lined hearths near present Lawton suggests human occupation during the Archaic period. This site, known as the Gore Pit District, is listed in the National Register of Historic Places. At Fort Sill an excavated site known as the Pig Farm Crossing indicates the existence of a village during the Plains Village period.

In 1650 Don Diego del Castillo commanded an expedition to locate gold and silver in the Wichita Mountains. Legends of buried treasure led to a gold-seeking frenzy in the Wichitas from the 1890s to the early 1900s. Miners established the town of Meers, which had a smelter and a peak population of five hundred before its demise in 1905, following the mining bust.

During the early 1800s, the Five Civilized Tribes were relocated from the southeastern part of the United States to Indian Territory (I.T.). In 1855 the federal government leased the western portion of their lands located in southwestern part of present Oklahoma. Through the Reconstruction Treaties of 1866 the Choctaw and Chickasaw ceded this leased district to the federal government. As part of the Medicine Lodge treaties of 1867 the Kiowa, Comanche, and Apache were assigned a reservation in the district, which included present Comanche County.

After the Civil War, in January 1869 Gen. Philip Sheridan established Fort Sill (originally known as Camp Wichita). On December 19, 1960, Fort Sill was listed as one of Oklahoma's National Historic Landmarks.



Fort Sill in 1869





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After lands were allotted to the Kiowa, Comanche, and Apache and the Big Pasture was set aside, the area was opened to non-Indian settlers in 1901. In contrast to land runs used in other parts of the Territory, a lottery was established to distribute the land in 160-acre plots. On July 10, 1901, registration opened at Fort Sill and El Reno, Oklahoma for a 16-day period. Hopeful homesteaders numbering 164,000 from across the United States journeyed into the territory to register. Lottery planners

in Washington, D.C. had not foreseen so many people wanting land in that part of the country. The drawing began July 29 at El Reno, and only 6,500 were lucky enough to be selected for a homestead in each of three districts, one of which was Lawton.

Mattie Beal was the second to be drawn in the lottery. She selected 160 acres in the south central part of Lawton. She soon subdivided some of her land into affordable lots for new settlers and donated land for Beal Heights Presbyterian Church and a school, and seven acres of land for parks. Mattie Beal became a beloved figure in Lawton for her philanthropy and civic spirit.

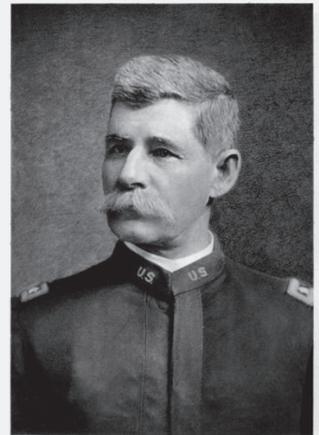
Miss Beal had fame, fortune and many marriage proposals from across the country, but in 1902 Mattie married the owner of a local lumberyard, Charles Warren Payne. In 1907 they started construction on Mattie's dream home of 14 rooms, an attic and a basement. Located on one of the highest spots in the city, the home has been restored and is listed on the National Register of Historic Places.

The county seat, Lawton, was named after Major General Henry W. Lawton, who received the Medal of Honor and is buried in Arlington National Cemetery. Serving during the Civil War and the Spanish-American war, he is also credited with the pursuit and capture of the legendary Apache Chief Geronimo in 1886.

Comanche County's first educational facilities provided schooling to American Indians. In 1871 Rev. Josiah Butler, a Quaker, founded Josiah Missionary School, which later became known as Fort Sill Indian School. Initially, the facility provided education to the Apache, Comanche, and Kiowa. In 1958 it continued as a boarding school for American Indians for 230 students. Higher education was offered in 1908 when the state legislature approved the opening of the Cameron State School of Agriculture (now Cameron University) in Lawton. At the turn of the twenty-first century the Great Plains Technology Center in Lawton provided vocational-technical education.



Mattie Beal was the second name drawn during the land lottery. Built between 1907 and 1909, her Lawton home is on the National Register of Historic Places. Photograph by Jo Vickers.



H. W. Lawton

General Henry W. Lawton, who served in the Spanish-American war, is credited with the pursuit and capture of the legendary Apache Chief Geronimo in 1886.





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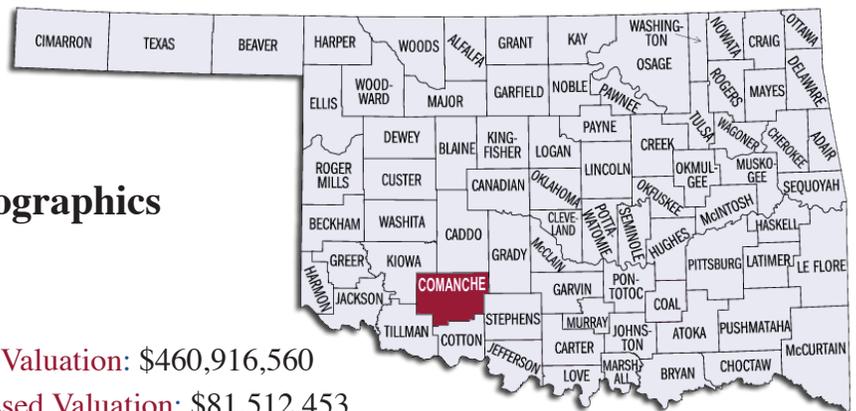
Early transportation routes followed the military roads that connected Fort Sill to Camp Supply, Fort Towson, and Fort Smith. Railroads linked the outside market with the towns supported by the agricultural region. By the 1930s six bus lines operated in Lawton. Into the twenty-first century Interstate 44, U.S. Highways 62 and 277/281, and numerous state highways served the county.

Comanche County’s economy has been based largely on agriculture, livestock raising, and the military presence at Fort Sill. Principal crops have included cotton, wheat, corn, oats, hay, Kaffir corn, and broomcorn. A 1908 report indicated 300,000 acres were under cultivation. In 1930 the county had 2,913 farms consisting of 568,241 acres. By the turn of the twenty-first century the number of farms had declined to 1,030, and farm land had dwindled to 434,526 acres.

Contributors to the economic base have included mineral resources such as oil and gas in the early 1900s, granite, limestone, and gypsum. Comanche County also has had food processing plants, stone quarries, wood product plants, and garment factories. Retail trade and health care were the leading industries at the turn of the twenty-first century.

Among the prominent Oklahomans who have lived in Comanche County are U.S. Sen. Thomas P. Gore, U.S. Representatives Scott Ferris, Lorraine Michael “Nick” Gensman, and Toby Morris, and U.S. Rep. and Sen. John William Elmer Thomas. Rosemary Hogan, World War II nurse, hailed from Comanche County and was one of the first women to become a full colonel. While serving in the Asiatic Pacific Theater of War, she was held POW by the Japs from May 1942 to February 1945. Hogan received the Purple heart for being wounded in the bombing of Hospital #One at Baatam. She is buried in the nurses’ section of Arlington National Cemetery.

Local recreational amenities included Lakes Lawtonka and Ellsworth, Elmer Thomas Lake, the Wichita Mountains National Wildlife Refuge, and the Museum of the Great Plains in Lawton.



Coal Comanche Demographics

Population: 110,514

Area: 1,092 square miles

2009 Real Property Assessed Valuation: \$460,916,560

2009 Personal Property Assessed Valuation: \$81,512,453

Progress Report to the Legislature Available Online

The “2009 Progress Report to the Legislature and State Board of Equalization on County Visual Inspection Programs” is available online. Assessors may find it on the “Assessors Only” link through the Ad Valorem link on the Oklahoma Tax Commission webpage.

