



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:

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The 69th Tulsa Annual Conference went well by all appearances. We were up on our “day trippers” but down from last year’s total attendance by about twenty students or so. Most everything ran smoothly all week. No hotel construction noise like last year. Again, on behalf of the Ad Valorem Division we appreciate everyone taking time out of their busy schedules to come and work so hard all week.

Our opening session was well attended. We had State Board of Equalization members Treasurer Ken Miller and State Auditor Gary Jones present. Superintendent Barresi sent one of her top staff members, Meredith McBee. All three speakers did a super good job. The group also enjoyed Jewette Farley’s presentation on “Don’t Ask the Barber if You Need a Haircut.”

Congratulations to over eighty county assessors and deputies who completed either their initial or advanced accreditation. That’s an achievement and the Ad Valorem Division is happy to recognize those students at the Annual Conference. CLGT does a great job on the accreditation program.

Many indicated they liked having the whole conference under the same roof without having to travel across Tulsa to the OSU Center for computer training. The Oklahoma Association of Tax Representative’s participation in the conference was also appreciated.

Thanks also to Oklahoma State University for Gary Snyder and Doug Warr for their classes on data collection and land valuation, and CCAP Scott Warren, Michael Challis, and Carol Bomhoff for teaching the AA classes.

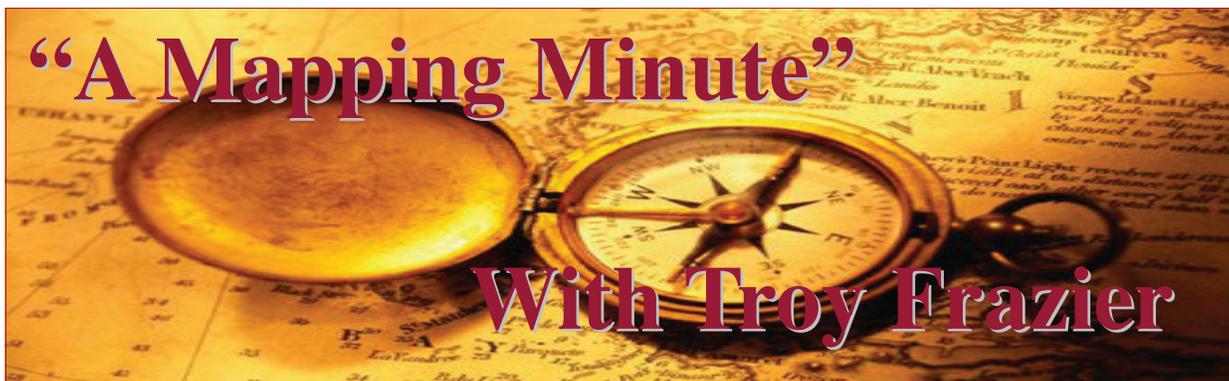
The County Association’s sponsorship of the Tulsa Driller’s baseball game was certainly fun. The stadium is an outstanding venue with an outstanding view of the Tulsa skyline.

It’s a clear demonstration of the commitment of many county assessors and their staffs to try to do their job better and serve the taxpaying public as well as possible. We appreciate the County Assessors’ Association’s leadership of Gail Hedgcoth, David Tinsley, Mandy Snyder, and Cathy Haynes for all their help and assistance during the conference.

Sincerely,

Jeff Spelman

P.S. “The majority vote on an opinion carries a lot of weight, but it is sometimes forgotten that the majority votes on certain things doesn’t make any difference. Everyone can vote to repeal gravity, but you’ll still fall when you step off a building.” Anwar Caddo, Ad Valorem Philosopher



We had another full mapping track at the Assessors' Educational Conference at Tulsa this year. We would like to take this time to thank our guest presenters and instructors in the mapping track who helped make this possible.

- Shellie Willoughby of the Oklahoma Conservation Commission (and the Office of Geographic Information) and Charles Brady of the City of Ardmore gave a presentation of how they are using a website the Office of Geographic Information helped design for the State Office of Emergency Management and how through that site made mapping available for the general public. They also highlighted how they can integrate mapping from other State and County entities at no extra cost.
- Scott March of the Center for Spatial Analysis of the University of Oklahoma gave a presentation on what is going on their mapping efforts and how that ties in with what you are doing.
- Darryl Williams, the United States Geological Survey's Geospatial Liaison for Oklahoma, also gave a presentation on their web products as well as a new initiative for working with local agencies.
- We had Dr. Paul Bendt and his daughter Kyla Bendt teaching MIMS for a full day for us. It was nice to have both Bendts teaching again this year.

We also want to thank the Oklahoma Conservation Commission for the use of their digital projector. They have allowed us to borrow their projector each year for the last thirteen years. Even as the price of technology decreases, we still have to "borrow" from other agencies.

If you have ideas for next year, let me know. We can change topics for advanced ArcGIS and have other presentations!

Remember: Anything can happen. It actually felt cool outside at Tulsa this year!

Fall Calendar of Events

September 11-13:

CODA Fall Conference
Embassy Suites - Norman

October: 16-18:

County Assessors of Oklahoma Conference
Wyndham Garden
2101 S. Meridian, Oklahoma City

October 30-31:

ACCO Fall Conference
Embassy Suites - Norman





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“Let’s Get Personal” Property

by Doug Brydon

This year’s Annual Conference was a success. There was positive feedback from all the Personal Property Tracks this year. Next year, there will be a dedicated Wind Generation Valuation class. Everyone seemed to really enjoy the Boat Dock class and Lisa Hobart’s Personal Property audit class was a hit. We seem to always enjoy her expertise in the subject.

Patty Heath and Paula Gibson are scheduling the 5-year exempt manufacturing inspections for September and October. Their schedules are packed.

The county assessor’s office will be advised when Patty and Paula are scheduled in the respective county and offer an invitation for the assessor’s staff to accompany them on inspections. While the assessor is not obligated to go, it may serve as good “PR” to make a visit to the site. Additionally, it is a good opportunity for the assessor to inspect the property for future reference.

The XM2-XM5s were distributed at the annual conference, and you should start to balance to the assessed value on the printouts. If there is any variance, please contact Patty Heath to resolve. There will be another printout sent in November with the XMI’s included.

Also, there will be two disbursements for the August Reimbursement Payment. One was for \$15,000 for the whole state which means some counties only received a one dollar payment. The other payment was for roughly \$2.3 million. This is just an FYI if your treasurers make an inquiry.

The Personal Property Schedule Public Hearing is scheduled for September 19, 2013 at our office, 3700 N. Classen, Oklahoma City. All are welcome. Most of the research is completed for valuation purposes.

As Porky Pig would say, “That’s all, folks.”



Public Service Directory

The 2013 Public Service Directory is now available on the Oklahoma Tax Commission website.

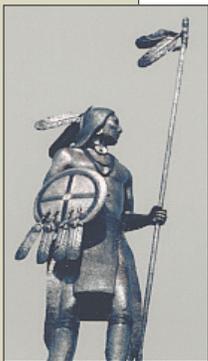
It is located at www.tax.ok.gov/advalpubserv.html.

Focus on McClain County

Early history of the area which makes up McClain County involved French traders, trappers and other Europeans who came through in 1740 in a quest to reach Santa Fe. After the United States acquired Louisiana Territory in 1803, American explorers and traders traversed the region. In 1835 Maj. Richard Mason established Camp Holmes (also known as Camp Mason) near present Lexington to negotiate peace between the Plains tribes and the eastern Indian Territory nations. The Treaty of Camp Holmes was signed in August 1835, and the federal troops soon abandoned the site. Auguste P. Chouteau then constructed a trading post there that closed after his 1838 death, but the location thereafter became an important regional landmark on the California Road, which was blazed in 1849 across Oklahoma.



The McClain County Courthouse, built in 1928. A west wing was added later.





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The U.S. Army erected Camp Arbuckle in 1850, northwest of present Byars in present McClain County, to protect the California Road. Troops abandoned the site in 1851, relocating to present Garvin County. Soon, a group of Delaware Indians led by Black Beaver occupied the camp, which was called Beaversville, but they left prior to the Civil War. After the war Montford T. Johnson moved to the location and it became known as Johnsonville or Johnson.

In the 1850s Jesse Chisholm also operated a trading post near present Lexington. Chisholm was an Indian trader, guide, and interpreter, born in the Hiwassee region of Tennessee, probably in 1806. He is chiefly famous for being the namesake to the Chisholm Trail, which ranchers used to drive their cattle to eastern markets. Chisholm built a number of trading posts in what is now Oklahoma before the American Civil War. Ironically, he never drove cattle on the trail named for him.

After 1837 the Chickasaw began relocating to Indian Territory, they joined the Choctaw, who had already been granted the land. In 1855 the Chickasaw officially separated from the Choctaw, acquiring their own domain, with present McClain County a part of the Chickasaw Nation’s Pontotoc County. Few Chickasaw occupied this region, due to hostilities with western tribes. After the Civil War rancher Montford T. Johnson, using Jesse Chisholm as a negotiator, worked an agreement with the tribes to allow ranching as long as whites were not employed. Johnson then established a ranch near present Washington and hired Chickasaw freedman Jack Brown to operate it. Johnson owned other ranches in the county operated by freedman Nate Burney.

After the Curtis Act (1898) stripped the Chickasaw government of its power and the allotment process provided for individual land ownership, the federal government cleared the way for Oklahoma statehood in 1907.

McClain County was created at 1907 statehood. The county’s name honors Charles M. McClain, a Missouri born, transplanted Tennessean and Confederate who moved to Purcell about 1890 with his family. Though he had been in the area earlier on cattle buying expeditions, Mr. McClain’s occupation as a Purcell resident was that of insurance salesman. He was also a delegate to the Constitutional Convention for statehood.

The county seat, Purcell, was named after Edward B. Purcell, of Manhattan, Kansas, and a vice president of the Santa Fe railroad. Purcell



Purcell is the Birthplace of the State of Oklahoma. The Inter-territory Statehood Convention, the first to advocate single Statehood for Oklahoma and Indian Territories met on September 30, 1893 in Purcell’s Methodist Episcopal Church. Delegates from both Territories formulated and sent to Congress Resolutions asking for admission to the Union as one State. Thirteen years later such efforts led to Statehood.



The “Statehood Star Memorial” is laid in the sidewalk at the front of the Santa Fe Plaza park. The memorial plaque was donated to the city of Purcell by the Historical Society remembering, “On November 16, 1907, Purcell’s children celebrated Oklahoma’s entry into Statehood by forming a human “Star” in the downtown intersection. This symbolized Oklahoma’s role as the 46th star in the U.S. Flag.”





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came into existence upon the completion of a railway project in 1887. Railroad companies surveyed the Purcell townsite and proprietor Robert J. Love began selling lots on April 5, 1887, and a post office charter was granted sixteen days later.

Before the Land Run of 1889 Purcell was the only community located on the border of the Unassigned Lands, and the town's population surged in the months preceding that event. James Taylor Bradley was elected Purcell's first mayor on August 13, 1895, and incorporation followed on October 3, 1898. Purcell served as a starting point for the Land Run of 1889 and the establishment of Oklahoma Territory.

The federal government prohibited alcohol in the Chickasaw Nation, so, to serve Indian Territory residents, saloons were built along the border. In 1889 one resourceful owner built the Sand Bar Saloon on stilts in the middle of the Canadian River as close to the Purcell depot as possible. The town of Lexington, across the river from Purcell, had numerous drinking establishments, taking advantage of its sister city's population. The Purcell Bridge Company completed a toll bridge across the river between the two towns in 1899.

Purcell was selected as a location for one of the Chickasaw Nation's five district courts in 1895, and sessions began November 18, 1895. The next morning, a fire devastated the town's mostly wooden business district, but spared the courthouse. Damages of \$175,000 were reported. When Purcell was rebuilt, most of the buildings were constructed of brick or stone. It is believed that the county's name sake, Charles M. McClain, an insurance salesman, was chiefly responsible for the town obtaining fire insurance coverage shortly before the disastrous 1895 business district fire.

With its location on the South Canadian River, Purcell, the "Queen City of the Chickasaw Nation," became a traveling and shipping hub and the second-largest cotton distribution point in Indian Territory. Among Purcell's leading products in 1901 were cotton, wheat, corn, hogs, and cattle. Businesses included cotton gins, a cottonseed oil mill, and a flour mill. Purcell also possessed a public school system, an American Indian school, a convent, and churches. There were numerous newspapers in Purcell, but the Purcell Register, established in 1887, is the oldest and still operated at the beginning of the twenty-first century.



The sixty-three room Hotel Love was constructed in 1895 and opened for business in March of 1896. One of the finest hotels in the Chickasaw Nation, Hotel Love, was the "The Pride of Purcell ... the building was superior to anything of its kind in the Indian Territory."



The James C. Nance Memorial Bridge in Purcell, as seen from the Purcell train station, spans the South Canadian River, connecting Purcell to Lexington. The bridge is among the longest in Oklahoma.





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Purcell became a commercial crossroads when construction on the Oklahoma Central Railway reached the community in March 1907. The Oklahoma Central ran from the coal mines in Lehigh to Chickasha, but the railroad's main yards, barns, and equipment were located in Purcell. The company went into receivership in 1908; its tracks were leased, and eventually purchased, by the Atchison, Topeka and Santa Fe Railway.

Dating to the late 1860s, ranching was an important operation in McClain County, and it continued to grow through the years. Farming also served as an integral facet of the county's economy. The principal crops were corn and cotton. By 1963 only 3,200 acres of corn were planted and no cotton. Alfalfa and wheat were the most-raised crops. By 2000 agriculturists planted wheat, soybeans, and hay including alfalfa.

Little industry occurred in the county, although an early-twentieth-century flour mill operated in Purcell, and each town supported cotton gins and retail outlet. The county began to see production of oil and gas.

McClain County's proximity to Oklahoma City and Norman has attracted a number of residents who commute to work in those cities. Purcell and the surrounding communities are both suburban and agricultural, with much employment in agriculture and other non-farm major employers in the area including Tinker Air Force Base, strong ties to nearby Norman and The University of Oklahoma, State Department of Corrections facilities, assessment center and vo-tech center in Lexington, Mid America Career Tech Center in nearby Wayne, and area businesses and retail merchants.

Purcell's downtown business district and its many historic buildings underwent major improvements and revitalization at a cost of over \$1 million in the 1990s via the "U.S. Main Street" program. The improvements included new sidewalks, Victorian lamp posts, storefront restorations, and landscape islands in the downtown area.

Amtrak still serves Purcell with the Heartland Flyer at the station near the old Santa Fe depot. Daily rail service is provided by Amtrak's Heartland Flyer north to Norman and Oklahoma City, and south to Pauls Valley, Ardmore, Gainesville, and Fort Worth.

Newcastle is the largest city in McClain County. The main street of Newcastle historically was called the Ozark Trail, running from Rogers, Arkansas to Roswell, New Mexico. Much of the road was incorporated into what became US 62, which passes through the city over the same path. The Ozark Trail Bridge over the South Canadian River between Newcastle



Purcell's train station is located at the lower level of the hill at east Main Street, and has daily rail service provided by Amtrak's Heartland Flyer, which operates 7 days a week, 365 days a year. Located in the Heart of Oklahoma, Purcell's history dates back to 1887 when the town became an important commercial center with the arrival of the Atchison, Topeka, and Santa Fe Railroad.



A genuine Santa Fe Caboose stands in the Santa Fe Plaza in Purcell.



