



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:

Happy New Year 2010 and New Decade from the Ad Valorem Division.

January is a hectic time of year for county assessors and deputies. The ad valorem year kicks off the calendar with lots of taxpayers in the office, county visits (a statutory requirement that dates back to statehood) and the beginning of the homestead exemption season. With the deep freeze weather so far this year, January has been more than challenging, but hopefully, it will be a positive experience for the county assessor, their staffs, and taxpayers.

The Ad Valorem Division has completed its Business Personal Property Schedule. It is posted on the web. We spent a great deal of time on it this year, but the overall product is one of the best efforts. We're also wrapping up inspections on the Five-Year Exemptions, preparing for the legislative impact studies, and starting our Equalization Study for 2010. Thanks to everyone for their patience as our field staff struggle to do their job under our travel budget and furlough restrictions. Our field analysts are doing a great job with the resources they have, and I appreciate county assessors' efforts in helping them work as efficiently as possible.

The Ad Valorem Division has sent out the letters of improvement for 2010. If your county received one, please review it carefully. It is our hope that the letter will clarify areas of concern before those issues become compliance problems. So please look at these letters in the spirit in which they are offered: a way to address possible compliance issues early in the process.

I was sorry to hear about Dr. Jim Shamblin's death. He was a unique person who combined academic knowledge with practical approaches to improve county government. Jim Shamblin truly improved the system by working well with everyone and providing informed leadership. Much of the success that CLGT has achieved in assessor education and computer assistance was the result of the groundwork laid by Jim Shamblin and others in the early 1980's. That was a tough time for county government, but his efforts through CLGT helped improve the professionalism in county assessors' offices across the state.

We've had a good year and look forward to the continued good working relations with Oklahoma State University and the County Assessors' Association. As we've always said, a solid partnership between these groups helps everyone in the ad valorem system and provides better service for state taxpayers.

Thanks to everyone and Happy New Decade. Good luck with your New Year's resolutions. It's better to make a resolution and keep it for a while than not to have made one at all. (Unless of course, it is a bad resolution in the first place.) Remember with the start of the new Decade you have to keep your resolution for ten years. That's the rule.

Jeff Spelman, CAE, Director, Ad Valorem Division

P.S. "Somebody said that it couldn't be done, but he with a chuckle replied that maybe it couldn't but he would be one who wouldn't say so till he'd tried." Anwar Caddo, Ad Valorem Philosopher, borrowed from Edgar A. Guest.



Welcome to 2010! We are scheduling two ArcGIS (ArcView) training sessions at the CLGT computer lab in Stillwater for April 13th - 15th and June 15th – 17th. We will probably schedule another couple of ArcGIS (ArcView) training sessions later in the year.

If you want to host MIMS regional training (for 2-4 counties), let me know! The only reason we do not offer MIMS training at Stillwater is because we do not have the MIMS licenses. The Oklahoma Tax Commission only has one license that I use to convert updated city, school, and etc. boundaries to MIMS. It is even the older DOS version of MIMS.

We are downloading the scanned township survey maps and their updates from the US Bureau of Land Management. We are updating our city, school, and road layers with the latest changes as mapped for us by OU. We are striving to have as much updated as possible for the Mapping Support DVD that we will be giving you next month.

After finding BIG spatial problems with the new US Bureau of Land Management section grid in Woodward County, we decided that we will NOT be including it on the Mapping Support DVD.

Please, give me a call if you need a visit. If possible, we may try to do it through the internet. We are here to help you.

Remember: A universal answer even if he is now retired, "It's still Bill Gates fault."

Business Personal Property Schedule Now Available Online!



The 2010 Business Personal Property Schedule is posted on the Oklahoma Tax Commission website.

The OTC website is <http://www.tax.ok.gov/advall.html>. Click on the 2010 Business Personal Property Schedule to view or download.

Due to the budget reductions this year, the schedules will not be printed. You may download the schedule to other electronic media or print the schedule for your use.

If you have any questions concerning the schedule or if you do not have access to the internet and need to discuss other media options, please contact Larry Rawlings at (405) 319-8200 for additional information.





County Computer Coordination Meeting

The "4C" committee met on January 5, 2010, for its monthly meeting. Chairperson, Debbie Collins, set the next meeting date for February 9 at 10:00 a.m. It will be held at the Biltmore Hotel in conjunction with the CODA winter conference in Oklahoma City.

A discussion about mapping viewers revealed that Troy Frazier has installed a viewer in 15 counties upon their request. Some counties are opting to use a different program. Both OTC and CCAP need to know which counties are using what viewers. This will help with support efforts from both entities. Some viewers are free although there is an option to purchase available. At the March 4C meeting, Troy will provide a demonstration of the mapping viewer.

The Microfocus COBOL licensing is still incomplete as the company continues to stall on making a firm agreement. This situation is a work hindrance to Bill Wadsworth who is trying to continue making program adjustments. Microfocus will not support the version that we have and is forcing the move to the 5.1 version. Part of the problem is the economy and the company looking to increase its profits. Bill is trying to get the best deal for Oklahoma that he can. Meanwhile, we are in a holding pattern. It may cause some programming changes until the licensing comes through.

Glen Blood suggested when exporting files, go into the test table and change the name of the file. Scott suggested that putting current year on work station A and future year on work station B would be another way to handle this and get through this year. When the license is obtained, this will no longer be an issue. The procedure would not limit them to using only one work station.

Scott suggested another way would be to dump the current year completely, then do the future year, and it would not matter if it writes over. However, you can't go back and forth between the two.

The procedure for future year will be decided soon because some counties go through the dump process early in the year. OTC will send documentation soon which is being prepared by staff. It can be put in a PDF format and put online.

An AA update was done recently by CCAP. It was to smooth the input of values between the capped fields.

Some counties are very slow in speed although others that are similar in age run fine. This may be a hard drive change issue.

Some issues are occurring which may be related to the internet. A shared cable slows down the work flow. If the server is busy during peak hours, re-set the service time schedule to run updates when the other offices are not using it.

A county experienced difficulties with a new server which were corrected by changing the case of the directories. The old server used uppercase letters while the new one used lowercase.

Scott Warren advised there is an image re-sizer through Microsoft power tools, and he has a copy to share. Some counties could use picture manager. It changes picture size to take up less room but doesn't affect quality.

Due to the recent extremely cold weather, some county employees have been using space heaters in the courthouses which have caused power failures.

Kenny Chuculate announced the Business Personal Property Schedule will be on the website and not be printed due to budget cuts. However, if an assessor does not have access, then a CD format can be requested.

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 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.



IAAO Chapter Celebrates It's 25TH Anniversary

A message from Mike Morrison, Oklahoma Chapter President

As of January 23rd our local chapter is officially 25 years in the making. Happy Anniversary!

The Oklahoma IAAO Chapter will be meeting during the CODA conference in Oklahoma City at the Biltmore Hotel. The date is Wednesday, February 10th, 2010 immediately following the Assessor's Break-out Session in the Cumberland Room. Approximate start time should be around 3:30 or 4:00 p.m.

Please join us as we will discuss the chapter's next class offering, the latest details on the chapter's new "Keyes Award" and how you can be a part of it, and a few surprises on how we will be celebrating our 25th Anniversary.

We hope to see you there !

County Boards of Health

Promoting Healthy Communities for the Citizens of Oklahoma

Every county in the state of Oklahoma is required, by statute, to maintain a five member county board of health. The board has the power to establish and maintain a county health department, prepare and submit a budget to the county excise board, advise the state commissioner on matters of public health in the county, and adopt regulations which shall be subject to the approval of the Commissioner of Health.

Currently there are 68 county health departments and two independent city-county health departments in Oklahoma City and Tulsa. Community Health Services Division of the Oklahoma State Department of Health provides oversight and direction to the 68 organized county health departments in the state. The seven Oklahoma counties that have no established health departments are provided minimum public health services by the Oklahoma State Department of Health.

As a basic function of county government, a county health department develops, implements and administers programs and services that are aimed at maintaining a healthy community. To ensure that these efforts address a community's most important health problems and concerns, the department encourages residents to participate in assessing public health needs and in formulating a community health plan. It also works with other community organizations to assure needed services and programs are available.

County health services fall under these general categories:

- Consumer Protection
- HIV/STD
- WIC (Woman, Infant, Children)
- Health Promotion
- Chronic Disease
- Acute Disease
- Dental Health
- Maternal & Child Health

A county has the ability to tax itself for the purpose of supporting the services of a county health department. This tax must be approved by a majority vote of the residents of that county. A tax of not to exceed two and one-half mills may be levied annually to support a county health department. The funds generated from such a tax levy can be used for no other purpose than to support a county department of health. Some state and federal funds are also available for county services.

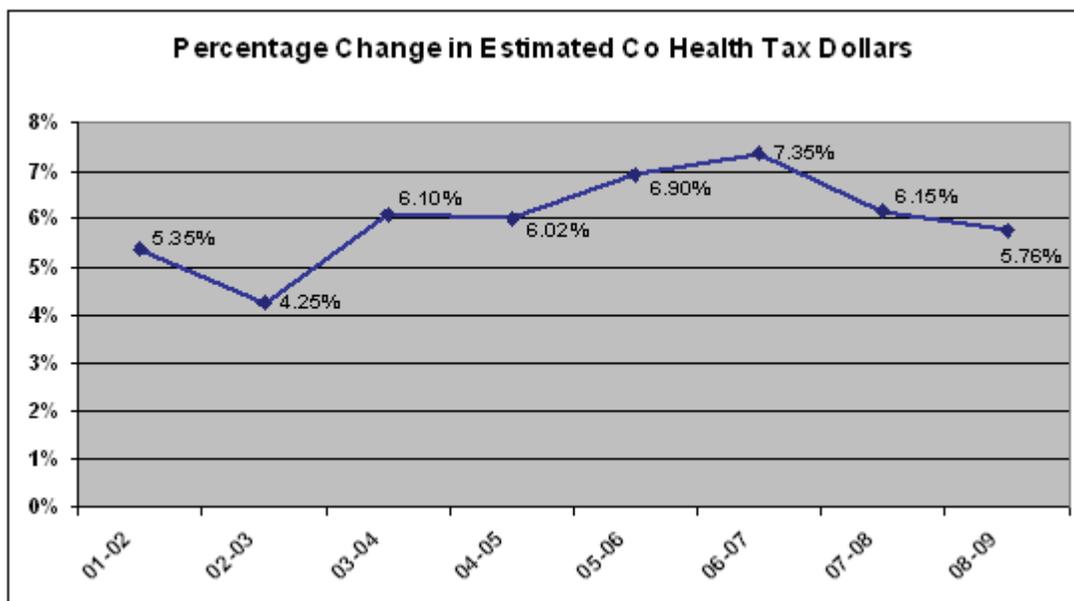
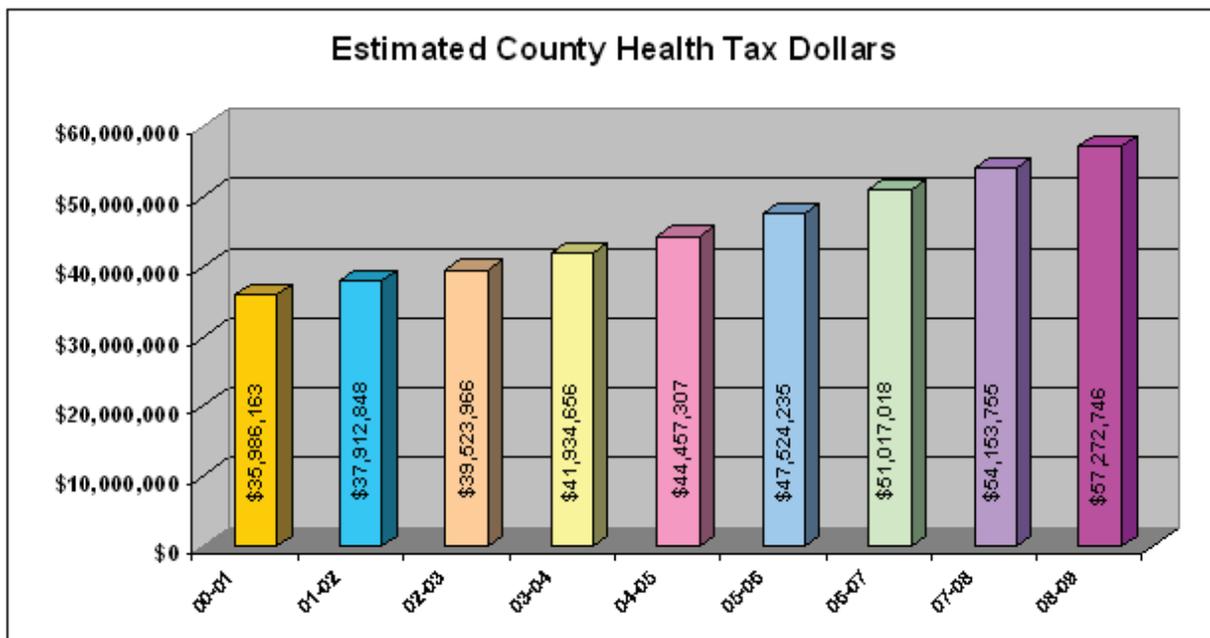




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County Health Levies

Year	Est Real Prop CH Tax \$	Est Pers Prop CH Tax \$	Est Pub Serv Prop CH Tax \$	Est Total CH Tax \$	% Incr/Decr
00-01	\$24,580,591	\$6,370,571	\$5,035,002	\$35,986,163	
01-02	\$25,943,248	\$6,803,952	\$5,165,647	\$37,912,848	5.35%
02-03	\$27,398,762	\$7,067,213	\$5,057,990	\$39,523,966	4.25%
03-04	\$29,283,993	\$7,461,650	\$5,189,013	\$41,934,656	6.10%
04-05	\$31,319,180	\$7,642,413	\$5,495,714	\$44,457,307	6.02%
05-06	\$33,628,887	\$8,387,629	\$5,507,719	\$47,524,235	6.90%
06-07	\$36,379,100	\$9,045,881	\$5,592,037	\$51,017,018	7.35%
07-08	\$38,949,390	\$9,809,607	\$5,394,758	\$54,153,755	6.15%
08-09	\$41,076,028	\$10,420,135	\$5,776,583	\$57,272,746	5.76%





2009 Income Tax Forms Online

Some of you may have taxpayers ask how to get 2009 income tax forms. Please advise taxpayers that due to recent budget cuts, the Oklahoma Tax Commission is unable to mail forms to individuals or businesses. Income tax forms are available for download on the OTC website at www.tax.ok.gov.

If the taxpayer does not have internet or printer access, the Oklahoma libraries have a CD of Oklahoma income tax forms. They can visit their local library to print forms if needed.

All taxpayers who filed a PAPER resident income tax return for tax year 2008 (Form 511) were mailed a 2009 packet in early January.

Notices and Dates to Remember

Agricultural Permits and Renewals

Beginning January 2010, due to recent budget cuts, the Tax Commission will not be able to process exemption requests as quickly as in the past. You should expect a 4-6 week delay in processing for all new Agriculture Exemption Permits and renewals. Telephone calls and FAXES will have a delayed response as well.



Property Tax Refund Form 538-H

Form 538-H, Claim for Credit or Refund of Property Tax, will not longer be located on the Ad Valorem Division's webpage. Since it is an income tax form, it can be found on the webpage with other income tax forms.

Dates to Remember

- **February 14:** Public Service Renditions will to be mailed
- **March 25 & 26:** Public Service Capitalization Rate Conference

Assessors' District Meeting Dates

- **May 7:** S.E. - Pittsburg County
- **May 14:** S.W. - Grady County
- **May 21:** N.E. - Creek County
- **May 28:** N.W. - Logan County





Focus on Custer County

On April 19, 1892, the Cheyenne-Arapaho land opening occurred. People arrived in every conceivable type of conveyance, wagons and buckboards, large, horse-drawn buses loaded with settlers, small houses on wheels being pulled by six-horse teams. A Kentucky thoroughbred with jockey awaited the start of the gun. A hot air balloon was being readied. Four hundred participants staked town lots, and a tent city was born. Ten days after the opening Frank Fillmore and William C. Seaman printed the first issue of the Arapahoe Arrow newspaper in a tent.

On that same day, County G was formed. It was renamed Custer County on November 6, 1896, after General George A. Custer who was killed at the Battle of Little Bighorn.

Arapaho, the county seat, was named for the Arapaho tribe. The word means "blue sky men" or "blue cloud men". By 1894 the town had a wood-framed courthouse, a school, a brick plant, a blacksmith shop, churches and a wagon yard.

Arapaho developed as a trade center for the surrounding agricultural area, where wheat, alfalfa and broomcorn were grown and livestock were raised. Railroads built from 1901 to 1906 connected the town with outside markets.

In 1901, the territorial legislature authorized the establishment of a normal school in southwestern Oklahoma Territory. The school located in Weatherford is now Southwestern Oklahoma State University.

Because Arapaho was midway between El Reno and Cheyenne, it was a stopping point for travelers and freighters. The Coleman and Commercial hotels and two restaurants served itinerants. In 1909 Arapaho had a broom maker, a light and heating plant, a general store, a furniture store, a meat market and a library. By 1918 the Arapaho Mill and Elevator Company was in operation. In the 1940s Arapaho had one cotton gin, a weekly newspaper, a municipal library, a bank, a school, and two churches.

During the Great Depression, federal relief projects not only put county residents to work but also benefited communities. National Guard Armories, constructed in Clinton and Weatherford, were added



Originally built by the WPA in 1935, renovations to the Custer County Courthouse were completed in 1985.



General Stafford is a recipient of the Congressional Space Medal of Honor along with many numerous other awards including a television Emmy.





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to the National Register of Historic Places in 1994. Other federal projects included improvement of farm-to-market roads, construction of a community building in Arapaho, and addition of a city park and athletic field in Clinton.

Fire destroyed the first courthouse in 1896. Consequently, county business was handled in various buildings and in the Coleman Hotel until the Public Works Administration completed a new courthouse in 1935. The two-story building cost approximately \$100,000 dollars to erect. Expansion of the courthouse and renovation of the jail was completed in May 1985, at a cost of \$3.7 million.



The Stafford museum in Weatherford starts from the beginning of flight with the Wright Glider and continues through aerospace history onto the space program, including the shuttle program.

Custer County's economy is allied with oil and gas prices as the area lies atop the rich Anadarko Basin. The county has an agricultural base with major crops including cotton, wheat, and alfalfa. Industries that provide the highest percentage of employment are educational, health and social services, and public administration.

Located in the city of Weatherford, the Stafford Air & Space Center is named in honor of Lt. General Thomas P. Stafford. A veteran of four space flights, he piloted Gemini VI, and commanded Gemini IX, Apollo 10, and the Apollo-Soyuz Test Project Mission, the historical Soviet/American "handshake in space". The Space Center boasts a Titan II rocket launch vehicle, a Mark 6 reentry vehicle, numerous items on loan from the Smithsonian including a Gemini flight suit, space food, survival items flown to the moon on Apollo 11 and much more. Visit online at <http://www.staffordmuseum.com> for hours of operation.

A few of the many points of interest in the city of Clinton are (1) the Route 66 Museum featuring memorabilia and vintage automobiles; (2) Mohawk Indian Lodge Store, established in 1892 is Oklahoma's oldest Indian trading post, and (3) Cheyenne Cultural Center showcasing Cheyenne artists and way of life.

Also of interest is the Washita National Wildlife Preserve. This 8,200 acre refuge is positioned on the northern portion of Foss Reservoir and has one of the largest waterfowl concentrations in Oklahoma.



Custer County Demographics

Population: 25,230

Area: 981 square miles

2009 Real Property Assessed Valuation: \$98,837,235

2009 Personal Property Assessed Valuation: \$77,182,450

