



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:

Volume XIX, Issue X ● October 2010

We’re looking forward to seeing everyone at the County Assessors Association Convention in a Halloween mood. The Convention historically has been a productive meeting with good participation. With travel reduced, last month’s CODA meeting was not as well attended as normal, so the Convention should be a good opportunity for our staff to talk with everyone.

I enjoyed meeting with the NW assessors at Noble County hosted by Mandy Snyder and her staff. We had a terrific assessor break-out and a memorable program at the County Fairgrounds. Sheriff Charlie Hanger related his experiences in the apprehension and arrest of Timothy McVeigh in Noble County. For those of us in Oklahoma, the April 19th bombing has always been a defining moment in our history. We also had a great presentation by Danny Hodge, world famous University of Oklahoma wrestler, Olympic medal winner, and later boxer and professional wrestler. His life story is really inspirational. Thanks, Noble County.

Fall is always busy in the ad valorem world, but I enjoy getting out of the office for the fall district meetings especially with all the budget restraints on travel. I also think that the smaller meetings like the one in Noble County are important since they give everyone time to ask questions and get good information.

Mike Isbell and I attended the Oklahoma Association of Tax Representatives in the late afternoon in Tulsa. I thought that session went well. It is interesting that CLGT’s “clicker” survey of that group revealed that OATR has changed with some new blood in the organization, and it is now 66 percent oil and gas companies. Quite a change in the last decade or so.

The Ad Valorem Division had a successful meeting last month on the personal property schedule methodology. The session had representatives of industry and county assessors. It appears that the process worked well last year.

We will be posting the first draft of the schedule on the web on November 1 followed by a ten-day comment period. The second draft will be posted December 1 followed by another ten-day comment period. Comments will be posted on the web. After review by the Commissioners, we will publish the final schedule January 1, 2011. We appreciate everyone’s participation. The process we have used for the last two years has been more open and transparent than in past years.

Our Equalization Studies have been completed for the year by Joe Hapgood and his staff. We appreciate the assistance of counties in helping our staff complete those studies. The Assessment and Equalization Analysts have traveled many miles to finish up this important work for the State Board of Equalization meeting in December.

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We hope to discuss the Visual Inspection Plans and data collection at the Convention.

The AdValorem Division has completed all its inspections of the five-year exemption projects in nearly half of the state's counties. Paula Gibson, Doug Brydon, and Patti Heath have made numerous inspections of manufacturing applicants across the state.

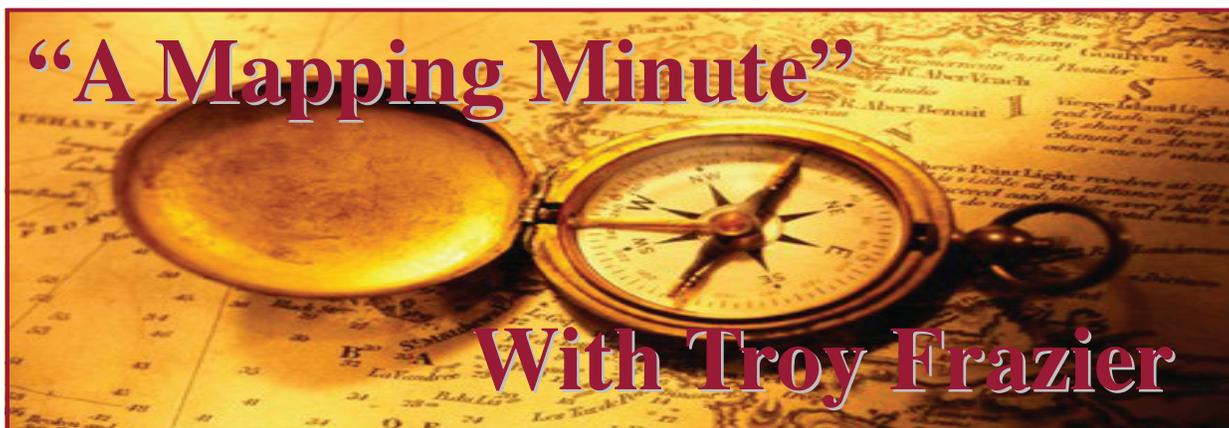
Finally, President Ronnie Funck will take off his President's hat and transition to the "Past President's Club" next week. On behalf of the AdValorem Division, we'd like to express our appreciation to Ronnie. He's been really pleasant to work with. He doesn't get too excited and remains calm in the midst of some "ad valorem chaos" that occurs from time to time. The President's job takes an unbelievable amount of time, and Ronnie has been a really dedicated leader.

We'll see everyone at the Convention. The AdValorem Division appreciates all you do for your taxpayers and all the hard work of county assessors and deputies everywhere. A tall order and challenging job, but it makes local government in Oklahoma work. We're all working to pass the system on better than it was given to us.

Sincerely,

Jeff Spelman, CAE

P.S. "The strong do what they can; the weak suffer what they must." Borrowed from Thucydides' History of the Peloponnesian Wars quoted in Victor David Hanson's "A War Like No Other."



So, what is going on in the wide world of mapping?

As of October 15th, we have downloaded 44 county sets of the 2010 aeriels. We are expecting the Farm Services Administration to make the eastern 33 counties available for download by the end of the month.

We have downloaded 36 of the 77 county sets of the scanned government surveys made available by the US Bureau of Land Management. Each county takes anywhere from half a day to a full day to download. With everything else winding down in the office, I should be finished with that by the end of the year.

We are on track for me to spend a total of 26 days out visiting counties this year. That is down from 29 days last year and from 40 to 60+ days in previous years. This is due to the continuing realities of a depressed travel budget. On the brighter side, I have been able to remotely connect to your mapping computers at a much easier pace. We started this in earnest this year. During some days I remote into 2-3 separate counties to fix things that would have been previously impossible without an on-site visit.

Plus, we have one more ArcGIS class this year. It is scheduled for November 16-18. To register, please contact Lois Strate at CLGT by phone: (405) 744-6049 or by e-mail: loisas@okstate.edu.

Remember: To paraphrase a line from the actor Roger Moore in a movie, "The headless chicken cannot see where he is going. He can only know where he has been. Do not be that chicken!"





IAAO Chapter Meeting

Next meeting: Thursday, October 28th, 2010:

Well chapter members, it's hard to believe but 2010 is already coming to a close. Our next meeting will take place during the Assessor's Fall Conference in OKC at the Biltmore Hotel, Thursday, October 28th, 2010. This will be our chapter's annual "Dutch Luncheon" which is usually around \$11.00 for the buffet style meal. Again, we have two rooms booked (Blue Ridge & Cumberland) so we'll have plenty of room for everyone.

Highlights:

Our focus this year will be our 25th Anniversary and our 1st recipient of the much anticipated George Keyes Award. We are also privileged to have IAAO President Elect Debbie Asbury as our guest speaker. I've included some of Debbie's impressive experience below so if you see her at the conference I encourage you to give her a warm Oklahoma welcome.



Guest Speaker:



Debbie Asbury
IAAO President Elect
Vice President, International Association of Assessing Officers - 2010 to Present
Executive Director, Assessment Coordination Dept - 1989 to Present (21 years)
Member IAAO - 1986 to Present (23 years)

Make Plans Early:

The luncheon will take place immediately following the morning session (usually around 11:00 AM). I hope you can make plans to join us for this momentous occasion as we have many things to celebrate. I encourage you to bring a friend or co-worker and introduce them to the many great things that IAAO and our local chapter have to offer. Remember, we love new faces!

President – Mike Morrison MicMor@OKCounty.org
Vice President – Keith Hulsizer khulsizer@tulsacounty.org
Treasurer/Sec – Daniel Jenkins djenkins@okcol4.org

Website: <http://ok-iaao.oklahomacounty.org/>





“4C” October Meeting

Debbie Collins chaired the County Computer Coordination Committee which met on October 12, 2010 in the AdValorem Division.

There is an issue using the CAMA Micro Focus Cobol license regarding setup of the license to allow proper software access and operation. Currently the license is being installed on the C drive sharable to the other work stations. That work station has to be left on all the time. Glen questioned why it was being done that way. Preferably it will be on F drive in CAMA like it has been for years.

The new and re-compiled programs look good. Time adjustment capabilities for sales have been placed back into the system. Another feature allows for copying parts of a parcel, outbuildings, photos, a portion of the acreage, and moving them. Instructions for usage will be distributed over the internet, and the OTC field staff will follow up in the counties to provide help.

An AA update is going out shortly which includes the new address program the Legislature required to provide the latest addresses on the assessment rolls. The agricultural exemption form is in that update, also.

Carter County is experiencing a major change in its computer system. The county opted to leave RealWare and go to the State system due to cost issues and the lack of computer support. Paul Bendt and Kayla Bendt have made good progress in converting data from one system to the other. Sketch information can be converted one at a time, but it is a painful way to do it. Paul converted 40,000 records and only 6 did not convert. Carter County has 1,250 parcels in TIF districts; some are in multiple TIFs. The tax roll for Carter County is being finalized.

The agricultural exemption card has some form design issues. The address area needs one more line to accommodate the information a county needs on it. The OTC Taxpayer Assistance Division is requesting ag card data be transmitted by floppy disk. However, county computers no longer utilize this medium of delivery. Possibly a CD could be generated, but the easiest means would be to e-mail the data directly to OTC. A meeting has been set between the OTC taxpayer assistance staff, the county assessors and representatives of the assessors' forms committee to discuss solutions to these issues. This meeting is scheduled for October 27 at 10:00 a.m. at the Biltmore Hotel, Room 403.

The Ad Valorem Division office contacts its field staff periodically to ascertain if there are any issues which need addressing. A pressing issue will be handled by the OTC staff or forwarded immediately to the CCAP staff for attention. A compilation report will be presented to the 4C meeting each month.

Hewlett-Packard will no longer be installing XP on any work station as of October 2010. Some of the older LCD monitors have resolution display problems. A few resolution adjustments were made which have been successful in some instances. Windows 7 is a problem for square monitors.

Thirty new forms are now on the OTC/AdValorem website. There have been some formatting changes to make forms more user-friendly. All counties are to use the revised forms, and all must use the same forms OTC prescribes.

As a reminder, when printing a form off the web and then making photocopies of it, the image is distorted. Each time it is photocopied from a copy, it is sized down. Pdf's are now much better.

The next 4C meeting is set for November 9, 2010 at 10:00 a.m. in the AdValorem Division.

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.





Underwater Mortgages Less Predominant in Oklahoma

According to a recent article by Jane Hodges appearing in MSNBC.COM, certain real estate markets around the country with balanced economies and the right supply have enjoyed stability during a period of market chaos.

Both Oklahoma City and Tulsa rank among the top markets in the nation when looking at percentages of mortgages that are “underwater.”

Underwater status is defined as a homeowner owing more on their mortgage than their home could sell for in the current market.

According to Zillow.com, 21.5 percent of the nation’s single-family homes with a mortgage were underwater at the end of second quarter 2010, down from a peak of over 23 percent a year earlier.

Both Oklahoma City and Tulsa enjoyed markets with only 6.1 percent of mortgages underwater, well below national numbers.

Zillow.com estimates 60 percent of all U.S. homes are mortgaged, with the rest owned outright.

The two major factors that contribute to being underwater are home value declines and the size of a home buyer’s down payment.

Below is a list of markets with the least underwater mortgage percentages in the country:

1. Pittsburgh, PA.....5.6%
2. Tulsa, OK.....6.1%
3. Oklahoma City, OK.....6.1%
4. Cape Cod area, MA.....6.9%
5. Yakima, WA7.2%
6. Springfield, MA.....7.2%
7. Lancaster, PA.....8.0%
8. Hartford, CT.....8.3%
9. Boston, MA.....8.3%
10. Utica, NY.....8.4%

2011 Taxpayer’s Rights, Remedies and Responsibilities

The updated “2011 Taxpayers Rights, Remedies and Responsibilities” is now available online at <http://www.tax.ok.gov/adval.html>, then click on “publications” to find the booklet.

The booklet provides property owners the information they need to know about property tax savings, the assessment and appeal processes, and the responsibilities of property owners.

The usefulness of this publication has recently been experienced by Oklahoma County when it was included on the county website. Leonard Sullivan, Oklahoma County Assessor, said the document has been downloaded more than 7,000 times. His office prints the document for distribution.

“We print our own copies for those who walk-in our office and also provide copies to other county officers when they go out on speaking engagements around the county,” Sullivan said. “Making these booklets for pennies a piece and also providing an electronic copy for people to print at home or review as they wish made a lot of sense. It’s another way the world wide web can help inform property owners,” Sullivan said.





Web Updates

New postings are occurring on the AdValorem link of the OTC web page. This section will be updated periodically to provide information of interest to county assessors. Watch the Ad Valorem Forum for notices of new postings. Also, e-mails will be sent to the counties announcing that new information has been added.

New additions to the webpage:

- 2011 Taxpayer Rights, Remedies and Responsibilities
- 30 newly revised ad valorem forms
- 2010 Annual Educational Conference Proceedings
- Attorney General Index Updates
- OTC Bulletins Index Updates



Focus on Garfield County

Garfield County's history can be traced to the federal government granting seven million acres of land to the Cherokee Nation in treaties of 1828 and 1835. The United States guaranteed to the Cherokee Nation that this land would be a perpetual outlet west for tribal hunting grounds. It measures 58 miles wide and extends 220 miles along the northern border.

The Cherokee Nation supported and fought for the Confederacy, so after the Civil War the federal government demanded that a new treaty be written. The new treaty reduced the original reservation lands and permitted "friendly tribes" to be moved into the eastern end of the Outlet.

With the start of the cattle drives following the Civil War, the Cherokee Indians began to use their western land to make money. The Cherokee leased the land to the cattlemen that wanted to fatten their cattle on the grasses before taking them to Kansas.

Settlers, wanting to own their own land, viewed this use of the area as a waste of fertile farmland and pressured the government to purchase the land from the Cherokee. Congress eventually paid the \$8,505,736 or about \$1.40 per acre, and announced the opening of the outlet to homesteaders.

President Grover Cleveland designated September 16, 1893 as the date of the "run" for 6,000,000 acres. On that day, 100,000 land-hungry persons gathered for the land run into the Cherokee Outlet by horse, train, wagon and even on foot. From Caldwell, Kansas 15,000 people gathered to make "the Run" south into what is now Oklahoma. Caldwell was 1 of 9 places where potential settlers awaited cavalry soldiers' gunshots to start the biggest land rush in the United States.

Congress originally named the area County "O" and designated Enid as its county seat. The county was renamed Garfield in honor of President James A. Garfield.





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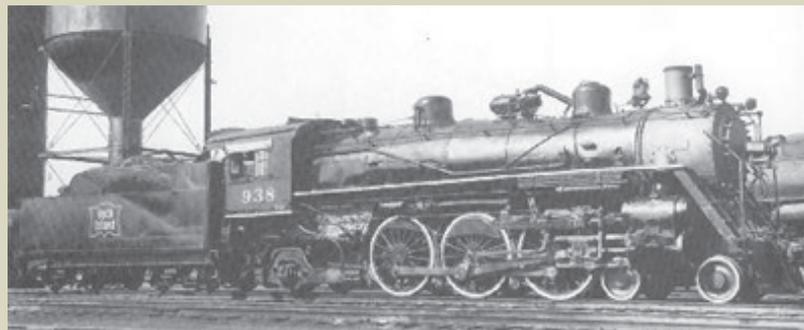
In the early 1930s, historian George Rainey, in researching his book on the Cherokee Strip, traced down several versions on how Enid got its name. He came to the clear conclusion that it was M.A. Low (vice-president and general counsel for the Rock Island Railroad) who named the station as an alternative to its initial name Skeleton Station. Low knew that no town would ever want the name Skeleton. He had been reading Lord Tennyson's *Idylls of the King* on a railroad trip from Kansas. Enid was a prominent character in Tennyson's book. She was the second most fair lady of the realm, second only to Guinevere. He thought that would make a great name for the new town.

Before the land run, the Rock Island trains had been stopping at what is now North Enid. Soon after the land run, a second Enid town site was plotted south of the original one. In the beginning, the railroad refused to stop at the south township which caused a struggle between the two towns that were only three miles apart. The feud was eventually resolved through some unsavory tactics and the south Enid began to receive train service. Because a post office had already been established in the south town called Enid, a post office later built in the north town had to be designated North Enid.

At the end of the land run, farms were quickly being established, and cities were formed out of what had been only prairie land and train depots the day before. Many early settlers were of German and Czech descent.

Settlers soon established schools and other educational facilities. In September 1894, W.N. Stephenson, an itinerant teacher, established the Enid Business College. Students learned penmanship, typewriting, shorthand, telegraphy, and bookkeeping as well as spelling and arithmetic. The institution continued to operate until the mid-1970s. In September 1907, county residents and others could obtain a higher education when the Oklahoma Christian University (later Phillips University) opened. Enid club women initiated the movement to obtain a grant from the Carnegie Corporation to establish the Enid Public Library, which was dedicated in 1910.

Because Garfield County lacked major waterways, most early transportation routes followed trails. The well-known Chisholm Trail provided access across Indian Territory for cattle drives from Texas to Kansas. In 1873 a mail route was established between Wichita, Kansas, and Fort Sill, Indian Territory that passed through the Cherokee Outlet with relay stations near Skeleton and at Buffalo Springs. Railroad development began four years before the land opening, and Enid became a hub as the lines crisscrossed the county.



Rock Island Steam Locomotive



Rock Island Depot, Enid Oklahoma





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Through all the hardships of life on the prairie, including the Dust Bowl, Enid became the center of commerce for all of Northwest Oklahoma. The county's economy also has been boosted by various industries such as oil and gas, manufacturing, flour milling, Vance Air Force Base, and Northrop Worldwide Air Services. In the 1910s and 1920s prominent oil and gas fields included the Garber-Covington, the Barnes, and the Sarah Whipple. In 1946 the Ringwood Field, west of Enid, developed. The R. E. Hoy Number One Oil Well located in Covington is listed in the National Register of Historic Places. The Champlin Refining Company was headquartered in Enid. Even an automobile called the Geronimo was once manufactured there.

Enid, Oklahoma has the most grain storage capacity in the United States and one of the largest grain elevators in the world. Enid has served as a principal grain storage terminal and flour milling center.

Main Street Enid received national accreditation in 2006 by meeting standards established by the national organization.

Enid was featured on ABC's "Good Morning America" on January 11, 2006 as one of the top five "up-and-coming" areas of the United States. Enid competed against 3,700 other communities around the country to earn a spot on the list.

The March 2004 issue of Inc. Magazine rated Enid as one of the top 25 small metro areas for doing business (cities 150,000 and under). It was voted one of the top fifty cities in the United States and was ranked the 28th best place in the nation to raise a family in a Reader's Digest poll.

Some of the prominent Oklahomans who have hailed from Garfield County include:

- Opera singer Leona Mitchell
- Territorial Gov. Frank Frantz
- U.S. House of Reps. Page Henry Belcher and John Newbold Camp.
- Owen K. Garriott, astronaut

Initially, county government business was conducted in a two-story brick structure. In 1907 a courthouse was opened built from Oklahoma granite and Indiana stone. On January 29, 1931, a fire broke out in the jail, then located on the roof, which quickly spread to the rest of the building. All prisoners were safely evacuated and county records were rescued.



Only one Geronimo car still exists, owned by the Enid Region of the Antique Automobile Association of America, which restored the car after it was found in a Kansas pasture. Members of the Enid High School Class of 1957 get a ride.



One of the world's largest grain elevators located in Enid, Oklahoma.





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The current Art Deco style Courthouse was built beginning in 1934 and was completed in 1936. The jail was refurbished in the 1960s. Funded by the Works Progress Administration Federal Art Project, artist Ruth Augur painted historical murals on the courthouse walls. In 1996, Enid artists Paladine Roye and his brother, Burgess Roye, also painted murals relating to Native American history.

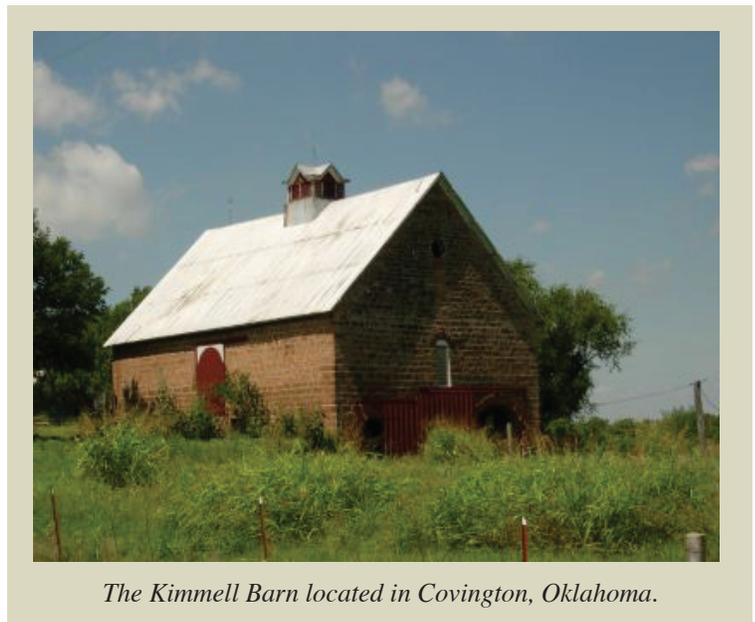
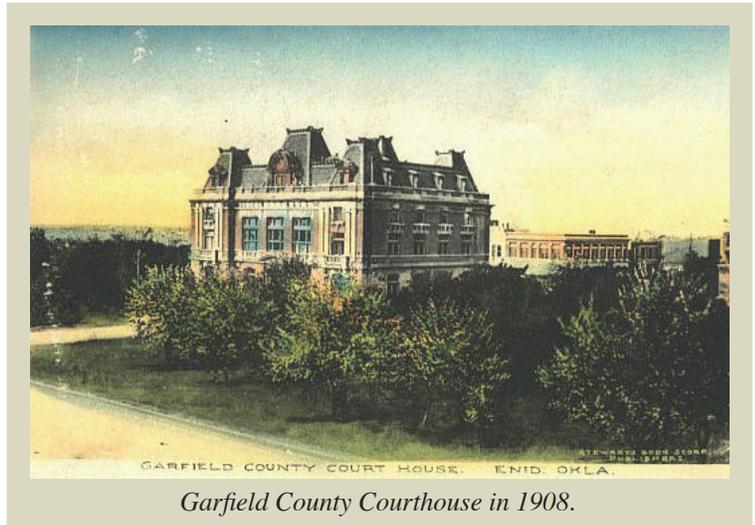
The following sites in Garfield County are listed on the National Register of Historic Places:

Located in Covington:

- Kimmell Barn
- R. E. Hoy No. 1 Oil Well

Located in Enid:

- Broadway Tower
- H. H. Champlin House
- T.T. Eason Mansion
- Enid Armory
- Enid Cemetery and Calvary Catholic Cemetery
- Enid Terminal Grain Elevators Historic District
- Enid Downtown Historic District
- Enid Masonic Temple
- Garfield County Courthouse
- Jackson School
- H. L. Kaufman House
- Kenwood Historic District
- Lamerton House
- McCristy-Knox Mansion
- Rock Island Depot
- Waverley Historic District



Garfield County Demographics

Population: 57,813

Area: 1,060 square miles

2009 Real Property Net Assessed Valuation: \$260,672,343

2009 Personal Property Net Assessed Valuation: \$98,390,965

