

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:

Merry Christmas, Happy New Year, and Best Wishes from the Ad Valorem Division. Hope everyone enjoys this time of year and all the family activities. We've been enjoying the Christmas cards from the counties and industry that we received. It looks as if a number of counties are emailing Christmas cards.

The State Board of Equalization had a good session for its December 1, 2009 meeting. We had a good contingent of county assessors. The State Board had some county compliance issues on the agenda, and it appears that we're making progress in resolving some of these issues. I appreciate the efforts of the counties involved, and it's our hope that we can accomplish significant progress by the June SBOE meeting. As you know, it takes a significant effort to get back into compliance, and we appreciate the effort to accomplish all that work.

We should be sending improvement letters around mid-January 2010. As we've said in the past, please review those letters carefully and discuss them with your assessment and equalization analyst assigned to your county, Glen Blood or Joe Hapgood. The letters are an early warning and a reminder to focus your efforts on good values, good records and good assessment practices.

The Business Personal Property Schedule for 2010 has been posted on the web site. We expect to finalize it December 15 when the Commission reviews the final draft and comments. We're pleased with all the input that we've had this year from industry, county assessors, and ad valorem recipients. We had an open, transparent process this year that we started back in September. Not everyone has been in total agreement, but we've had some good discussions and made numerous changes in our initial draft. Thanks go to Larry Rawlings and the Personal Property Section staff Patty Heath, Doug Brydon, and Paula Gibson for all their efforts. Our Personal Property Schedule is a useful document for the assessment of personal property, and we hope to continue to improve it.

Three interim studies were considered last week: a review of TIFs (tax increment taxing districts), the overall ad valorem system, and the assessment of commercial timberland. The committees involved reviewed a lot of excellent information and the County Assessors' Association was active in the hearings.

As the year ends, we're reminded that it's about the people, not the other stuff. County assessors and deputies, county treasurers, company taxpayers, Center for Local Government Technology Cooperative Extension, the County Assessors' Association and the Oklahoma Tax Commission have all continued a solid working relationship in the last few years. We're looking forward to more of the same in 2010. Thanks to everyone for helping us complete all the year end reports to the Legislature.



Continued from page 1 "Director's Letter"...

We appreciate the hard work of all county assessors and deputies working to improve the Oklahoma ad valorem system. We've accomplished some good things this year, but we can always do better and achieve more. That's the challenge for the coming year. Merry Christmas and Happy New Year.

Sincerely,

Jeff Spelman, CAE
Ad Valorem Division

P.S. "Ignorance is born of an outsized sense of self-importance....the more you learn ... the more you will realize how little you know. That's the difference between self-confidence and self-importance." Anwar Caddo, Ad Valorem Philosopher. Borrowed from Jim Rogers, author of "A Gift to My Children: A Father's Guide to Understanding Money and Investments."



Accuracy, accuracy, accuracy... what is accuracy in mapping?

A few years back I was asked how accurate was the mapping I was doing in Noble County. The gentleman asking was an older deputy assessor who had come out of retirement to help us younger ones get a feel for the office. Since we were using MIMS, I responded that it would measure distances to the hundred thousandths (or maybe it was the millionths) of a foot (just like ArcView can). I reminded him the actual accuracy was not really tied to an ability to measure, rather it was tied to the accuracy of the section grid I was mapping from. Since then, I have found the source of the section grids in MIMS produced and licensed by Plat River (now licensed by White Star) have been fairly good. Generally, they are around 30-50 feet off.

For a comparison, the U.S. Census Bureau released TIGER lines could be off by hundreds of feet. Those were also included in MIMS which almost everyone is still using today regardless of what software they have. It seemed that the level of spatial accuracy depended on how far the TIGER line was from civilization and whether it was a road line or water feature line (such as a creek or river).

The section layer that Oklahoma had the USGS produce for public domain use in the mid 1990's was off quite a bit as well. The reasons are easy to visualize. You cannot get accurate spatial information from hand drawn maps of new subdivisions made in the field by part-time census workers or by digitizing non-surveyed lines from paper maps with sections running about 1.5 inches wide.

During the last few years, the federal government has spent much money to make their mapping more accurate. The State of Oklahoma has spent money to get school boundaries, city boundaries, and road centerlines more accurate as well. Unfortunately, these efforts have generally started with the larger population centers working out to the more rural areas.

The bottom line is that although your mapping is as accurate as its least accurate component, do not worry too much about it. As time allows, fix what you can. As more accurate school and city boundaries, road centerlines, water feature lines, and sections become available, we will get them to you. You have the FSA aerial photos you can match to. If you can partner with E911 projects that can produce accurate features, use them.

No map is truly finished. As we get more accurate base features to build from, in general, the earlier mapping will look worse and worse. Just think of it as "job security" (which is not a bad thing in the middle of a pretty bad recession).

Remember: You know your stuff can't be too bad when everyone wants it!





Oklahoma Association of Realtors Reports Sales Decrease

The average cost of a home in Oklahoma has decreased by 5.2 percent compared to third quarter 2008. In the third quarter 2009 the average cost of a home sold was \$151,363 compared to \$159,618 in 2008. Statewide, 13,018 homes were sold in the third quarter 2009. This is 6 percent less than the number of homes sold in the third quarter 2008 in which 13,853 homes were sold. The average days-on-market was 108, and the average median price was \$109,167.

The Oklahoma Association of REALTORS® reports residential sales activity from multiple listing services across Oklahoma using information provided from local boards and associations.

	3RD QUARTER TOTAL 2009			
	Homes Sold	Average Price	Average DOM	Average Median Price
Ada	136	\$106,439	164	\$97,567
Altus	130	\$85,075	87	\$111,533
Bartlesville	160	\$168,825	52	\$117,767
Cushing	34	\$77,523	177	\$69,142
Duncan	89	\$106,547	126	\$96,167
Edmond	901	\$236,271	86	\$184,967
Enid	251	\$114,257	96	\$98,917
Lawton	484	\$132,849	91	\$124,200
Mid-Del-Moore*	446	\$126,050	59	\$120,833
Muskogee	189	\$93,841	80	\$85,567
Norman**	596	\$160,014	82	\$142,787
North Central	106	\$102,799	124	\$77,833
NE Oklahoma	208	\$143,002	176	\$90,667
OKC Metro***	4,653	\$154,454	79	\$132,450
Shawnee	212	\$107,875	112	\$94,167
SE Oklahoma	181	\$112,974	126	\$94,133
Southern Okla.	147	\$113,104	152	\$93,667
Stillwater	188	\$138,977	84	\$124,077
Texoma	98	\$108,980	159	\$94,250
Greater Tulsa	3,682	\$152,104	98	\$134,833
Western Okla.	94	\$112,261	77	\$101,083
Woodward	33	\$119,235	87	\$115,077
TOTAL	13,018	\$151,363	108	\$109,167

Statistics are compiled from their respective local board reports. The data is not intended to reflect all real estate sales activity across the state. The Oklahoma Association of REALTORS® is not responsible for the accuracy of the data contained in this report.





Oklahoma Wind Power Quick Facts 2009

General Information:

- Oklahoma currently ranks 6th in the nation in wind produced megawatts.
- Texas and California produce the most wind megawatts.
- Wind power is the fastest growing energy source in the world today.
- Oklahoma has enough wind capacity to supply 10% of the nation's electricity.
- Currently wind supplies about 3% of Oklahoma's electricity.
- To have a successful wind program there must be adequate wind, transmission lines, power purchase agreements and various state and federal incentives.
- Most of the wind power is sold on contract to the utility companies.
- A small amount is used for industrial and residential consumers.

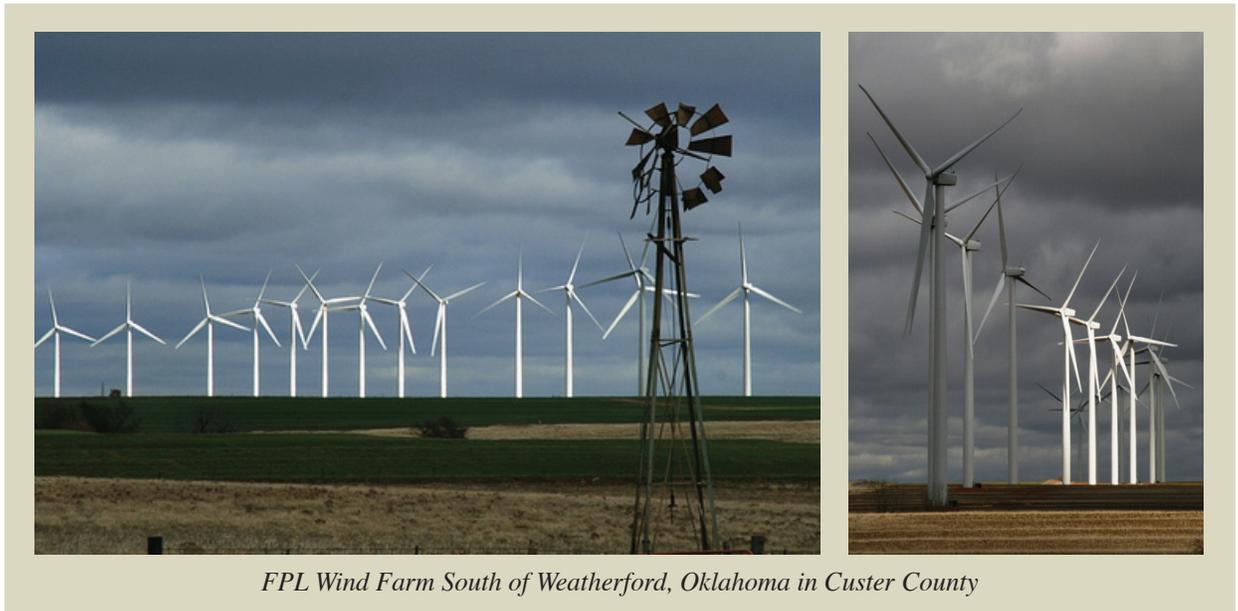
Generation Facilities

- Based on current information there are 508 wind towers in Oklahoma producing 830 megawatts as of January 1, 2009. In 2010 an additional 100 towers could be operational.
- Currently there are wind farms located in 9 counties owned by 5 companies with other projects under construction or approved that should be operational in the next two years.

Current Facilities in Operation:

Blue Canyon	Caddo County
Blue Canyon	Comanche County
Blue Canyon	Kiowa County
FPL.....	Harper County
FPL.....	Woodward County
FPL.....	Custer County
FPL.....	Washita County
Edison	Harper County
OG&E	Harper County (centrally assessed)
Red Hills.....	Roger Mills County

Since 2004 the Ad Valorem Reimbursement Fund has paid over \$14.8 Million to local taxing jurisdictions. About 65% or \$9.6 million has been paid to local school districts from the fund.



FPL Wind Farm South of Weatherford, Oklahoma in Custer County





Woodward County Assessor Retires

A Host of Assessors, Co-Workers and Friends Attended Debbie Gentry's Retirement Party at the Woodward County Courthouse.



Back row: Monica Schmidt, Gail Hedgcoth, Cathy Hokit; Front row: Karen Perkins, Teresa Tallon, Debbie Gentry and her granddaughter, Katie Frost.



Assessors Ralph Wilson, Karen Perkins and Wade Patterson



Joe Hapgood, Scott Kirby, Debbie Gentry, Julie Kraus, Eloise McCully and Duane Carter



"The Three Amigos" Karen Perkins, Monica Schmidt and Debbie Gentry

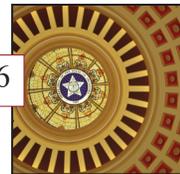
Debbie Gentry retired effective November 30 after 34 years of service in Woodward County, 16 of those years as assessor.

Debbie got her initiation in the assessor's office by helping with the June abstract in the spring of 1975. In March 1, 1976, she came for more abstract work and it turned into full time employment. "I started out as low man on the totem pole and worked my way up to first deputy, then appointed as assessor October 1, 1993 when Loren Morgan resigned" recalls Debbie.

Debbie reminisces about various happenings over the years. "The changes in the office have been tremendous! I remember when I first started, and we did everything by hand. No computers back then!

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We had household personal property, and each year all taxpayers had to come into the office. We filled out their personal property renditions, by hand, using NCR paper. You had to really press hard for the copy to be legible. I think that’s the reason I have carpal tunnel today, all that handwriting. Then, add up all the real estate! We used enough adding machine paper to fill a landfill. (Back then it was an adding machine, now known as a calculator.)”

“We had long carriage typewriters to type the tax rolls and, of course, that was before corrective ribbon. We had electric erasers though. It took two people working together to compute the tax roll. One person on the adding machine applying the levy to the assessed value while the other person sat in front of the typewriter typing in the taxes on the coordinating line. Crazy! But we got it done. And I still remember back then we actually had free time. The assessor always wanted us to look busy, so we read the Ad Valorem Tax Laws. Talk about putting us to sleep, but I think that’s how from early on I knew the laws. Even though so many laws and assessment practices have changed, so much of it is still the same.”

“My office policy has always been to treat everyone fairly, with respect and with a smile. *Smile and the world smiles with you.* And for those that know me, you know I always have a smile on my face. A positive attitude can make all the difference in the world.”

“I have enjoyed working with all the people at the Ad Valorem Division and will miss them all. As well as ATAP, CCAP, SA&I, and CODA.”

“What can I say about my fellow assessors! They are my second family. Most of my very best friends are assessors, Monica, Karen, Kathi.....so many.... King Ralph, Debbie C., Rosemary, Gail, Denise, Wade, to whom I love to give the “time to shut up” sign. One thing about the assessors, we stick together good or bad. I will especially miss the annual school. Throughout my 34 years, I never missed a school at Stillwater, Shangrila, or Tulsa, oh what stories I could tell!”

“It’s kind of funny to look back and think I started as just a peon in the assessor’s office, to first deputy then to assessor. I proudly served as President of the Assessor’s Association in 2000.”

“I owe my staff - Mistie Dunn, Cheri Moore, Brenda Neagle, Linda Schwinn, Carol Maedgen and Bonnie Nightengale a big “thank you!” They are the best. They will probably see me quite often so I can catch up with what is going on with them and their families.”

“As for my retirement plans...first, I plan to do nothing! I want to enjoy the holidays, Thanksgiving, Christmas and New Year and not have to worry about tax rolls, irate taxpayers and then making sure the office and staff are ready for January 1st to start all over again. And I’ve noticed as I’ve gotten older, January 1st comes around faster every year.”

“Second, yes, I plan on getting married in the near future. I have been engaged to a wonderful guy for many years but due to our jobs and residing in different counties we have delayed getting married. I plan on selling my house in Woodward and building a house together on the farm where we raise cattle. Not that I’m a big help farming, but I do love the country and my grandkids love it out there.

“Also, I want to spend time with my grandchildren. I have two grandsons, Kolby 10 and Karson 8 who live in Woodward, a grandson Noah 7 and a granddaughter Katie 4, who live in Norman, and a granddaughter Regan 6 months who lives in Stillwater.”

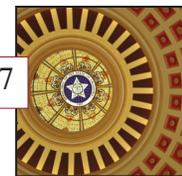
“With mixed feelings I say good-bye for now. I will miss everyone so much, but I am ready to turn over a new leaf.”

Debbie, we wish you the best of everything !

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.





Focus on Pittsburg County

Pittsburg County was created at statehood from portions of Atoka, Gaines, Jack's Fork and Tobucksy counties in the Choctaw Nation, Indian Territory. Leaders suggested the name Pittsburg, referring to Pittsburgh, Pennsylvania, comparing the county's early large coal production to the that of the northern state.

Pittsburg County is generally hilly and in places mountainous. The Ouachita Mountains extend into the southeastern portion, with sandstone hills contributing to most of the landscape in the northern and western sections.

McAlester is the county seat and was originally developed as a rail center for the coal mining industry. After the Civil War, James J. McAlester, already familiar with the coal deposits in the Perryville vicinity, moved to the region and owned his own trading post. He realized an even greater opportunity in the abundance of readily available coal deposits in the area and the impending construction of a rail line through Indian Territory. Along with partners, he leased the coal lands to the Osage Coal Mining company. Soon the town of McAlester developed, serving the area's coal industry.

James J. McAlester was immortalized as a character in the novel True Grit which was made into a movie starring John Wayne.

The town of Perryville, located in the former Tobucksy County, was the place where court proceedings and elections took place. It was located a few miles south of present-day McAlester and was also an important military post and depot for Confederate forces. In September of 1863, Perryville was burned to the ground by Union troops led by Maj. Gen. James Blunt. In 1972 the Perryville site was added to the National Register of Historic Places. The only other civil war site in the county was Confederate Camp Jumper located approximately 5 miles north of McAlester.

The coal industry attracted more railroads with many owning the mining interest served by their tracks. In 1903-04, the Choctaw Railway and Lighting Company took advantage of some of the coal town's proximity by building a street railway system and interurban line between McAlester and Hartshorne. In 1916 the company was reorganized as the Pittsburg County Railway Company, later a subsidiary of the Public Service Company of Oklahoma.

In 1887 a report for the Commissioner of Indian Affairs estimated Choctaw Nation coal production at 600,000 tons, with many of the mines in present Pittsburg County. After 1920, production slowed. In 1964, Pittsburg County extracted 448 tons, all strip mined. By 1966, the annual mine report on coal did not mention the county.

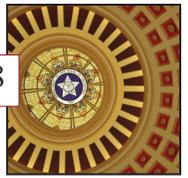
The early coal mines had mining disasters and hundreds lost their lives. They are memorialized at McAlester's Chadick Park. The Mass Grave of Mexican Miners in Mount Calvary Cemetery is listed in the National Register of Historic Places.

In 1914 the Oklahoma State Penitentiary at McAlester opened with more than six hundred inmates. In 1973, the institution gained infamy when one of the nation's worst prison riots occurred, lasting more than a week and causing \$20 million in damage.



Pittsburg County Courthouse located in McAlester, OK





Continued from page 7 "Focus on Pittsburg County"...

Agriculture is an important factor in the present-day economy of Pittsburg County. Peanuts, cotton, wheat, oats, and soybeans are among the major crops grown. Cattle raising increased as the coal industry declined. McAlester Union Stockyard is one of the largest in the Southwest. Natural gas and timber also contribute to the economy.

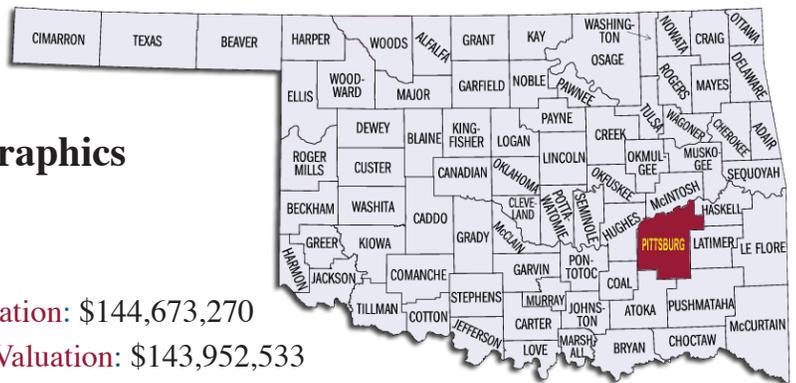
In 1942 the U.S. Navy located an ammunition depot in McAlester. The plant opened in 1943 and the workforce peaked at 8,000 in 1945 during the World War II era. It continues to make essentially all of the bombs used by the United States military.

The creation of Lake Eufaula in 1964 brought a boon to northern Pittsburg County. Lake Eufaula brought tourism, land development and the implementation of hydroelectric power to the area.

Krebs is the largest Italian community in Oklahoma and is known for its fine food. An Italian festival is held annually in McAlester in the month of May.

The county has produced several influential politicians Carl Albert, Wilburn Cartwright, and George Nigh; country singers Reba McEntire and Pake McEntire; major league baseball players Pepper Martin and Brian Shackelford; and NFL football players Steve King and Brandon Keith.

The county has many sites on the National Register of Historic Places, such as the Aldridge Hotel, Busby Theater, Federal Building and U.S. Courthouse, and the Pittsburg County Courthouse.



Pittsburg County Demographics

Population: 45,953

Area: 1,359 square miles

2008 Real Property Assessed Valuation: \$144,673,270

2008 Personal Property Assessed Valuation: \$143,952,533

Property for Sale

Williamson County, Tennessee

Country singer Alan Jackson has a lovely property for sale near Franklin, Tennessee. The estate called "Sweetbriar" is priced at \$38 million and contains 18,622 total square foot. Getting neighborhood comps may not be an easy task when appraising this mansion. It would be interesting to know how long it is on the market before it sells.

Click on the link below to see all the buildings and amenities included in this property. <http://www.showcasebyagent.com/sba/r0s0614.php>

