

2007
EQUALIZATION
STUDY



PUBLISHED FOR THE INFORMATION AND USE
OF THE STATE BOARD OF EQUALIZATION

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
2501 LINCOLN BLVD.
OKLAHOMA CITY, OK 73194

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PREFACE

The equalization study is an important tool used in determining the prevailing assessment level in a particular county. With proper quantification, the report can also be used to evaluate the assessment practices of a county assessor. This report will be of benefit not only to the State Board of Equalization in performing its duties but also to the county assessors in evaluating their own performance.

THE PURPOSE OF THE EQUALIZATION STUDY AND ANNUAL VALUATION REVIEW

The equalization study is mandated by law pursuant to 68 O.S., §2865 of the Ad Valorem Tax Code. The purpose of this audit is to collect and analyze data to formulate recommendations to be presented to the State Board of Equalization. The State Board of Equalization may use the recommendations of the Oklahoma Tax Commission for the equalization and adjustment of the valuation of real property within and between the several counties pursuant to Article 10, Section 21 of the Oklahoma Constitution and 68 O.S., § 2864 of the Ad Valorem Tax Code and 75 O.S., § 250 et seq.

The State Board of Equalization has the constitutional and statutory authority to achieve uniformity of assessment on a statewide basis by applying a standardized level of assessment. Currently this level of assessment has been constitutionally set at a minimum of 11% and maximum of 13.50% for real property. Specific audited ratios must fall within 1.5 percentage points of the highest or lowest ratio and be at least 11% and no more than 13.50%

Title 68 O.S., § 2866 A, B, of the Ad Valorem Tax Code sets forth the requirement that the uniformity of assessments within a specific property class for a county does not exceed a coefficient of dispersion of 20%.

Annual Valuation is a requirement pursuant to 68 O.S., § 2830-B in which the Oklahoma Tax Commission is to certify to the State Board of Equalization that each county is complying with the statutory requirement.

68 O.S., § 2829. Valuation of property pursuant to accepted mass appraisal methodology.

A. Each county assessor, in order to comply with the provisions of 68 O.S., § 2817 requiring the annual valuation of all taxable real and personal property within

the county, shall establish the fair cash value of such taxable property using an accepted mass appraisal methodology.

B. For purposes of this section "accepted mass appraisal methodology" shall mean the process for making estimates of fair cash value for a property about which no direct or timely information is available concerning economic value by using known information about the property characteristics, location, use, size, sales price and other information of similar properties. Such mass appraisal methodology may include multiple regression analysis or other statistical techniques for mass appraisal. If information of similar properties is not available in the taxing jurisdiction, the county assessor may use other applicable regional or national information to annually determine the fair cash value of a property estimated at the price it would bring at a fair voluntary sale as provided in of 68 O.S., § 2817.

C. Each county assessor shall utilize the information gathered from the visual inspection of real property conducted during each year of the four-year cycle for such inspections and shall conduct such statistical calculations using the data so acquired together with sales price or other information available as may be required to make accurate estimates of fair cash values for all taxable real or personal property within the county each year. The results of such calculations shall be recorded on the assessment roll of the county on an annual basis in order to reflect any increase or decrease in the fair cash value of any property in any year.

D. The statistical analysis required by this section shall be performed within each county using such computer facilities as may be available, but shall be conducted in accordance with procedures established for the uniform mass appraisal program established by the Oklahoma Tax Commission.

Annual Valuation

The administrative rule (710:10-4-2) defines Annual Valuation as "the systematic review and adjustment of the appraisals and assessments by the County Assessor, of real and tangible personal property, county wide, on an annual basis, necessary to meet the constitutional and statutory responsibilities of the ad valorem assessment process".

"Visual inspection program" means that program mandated by law and instituted by the counties *to gather data about real property from physical examination of the property and improvements in order to establish the fair cash values of properties so inspected at least once each four (4) years and the fair cash values of similar properties on an annual basis.* [See: 68 O.S., §2802(30)]

710:10-4-3. Responsibilities of County Assessor

(a) Assessor responsible for annual valuation. It shall be the responsibility of the County Assessor to value all taxable real property annually as of January 1 at not less than 11 percent and not more than 13.5 percent of its fair market use value, and all taxable personal property shall be valued annually as of January 1 at not less than 10 percent and not more than 15 percent of its fair market use value, as established by the Oklahoma Constitution. The methods utilized for valuation shall be those defined by the Oklahoma Constitution, state statutes, and applicable Commission rules. Where valuation methodology is not specified by the Oklahoma Constitution, Oklahoma Statutes, Commission rules, or bulletins, an assessor shall follow generally accepted principles of Computer Assisted Mass Appraisal as detailed in the International Association of Assessing Officers Standards, books, training manuals, and similar educational courses.

(b) Assessor responsible for all actions necessary to make, maintain, and update assessment records. The County Assessor shall carry out those activities necessary to maintain and update existing appraisal and assessment information essential for accurate annual assessments as required by law. Work activities necessary to accomplish this include review of new construction, construction of additions or modifications to existing structures, building permits (if available), demolitions, fire damage, or natural disasters such as flood, wind, rain, tornado or other causes. These work activities shall be performed utilizing approved Oklahoma Tax Commission data collection cards and other appropriate approved forms.

(c) Assessor responsible for making all visual inspections required by law. All taxable real property shall be visually inspected by the County Assessor on a four-year visual inspection cycle as specified in state statutes.

(d) Assessor responsible for utilization of most current values and methodologies. Assessors shall utilize the most current, approved agricultural use value dollars per point developed for each respective county, and shall utilize the use value methodology specified in 68 O.S., § 2817(C) for valuation of agricultural land. Assessors shall review agricultural land use types on a periodic basis to determine if use has changed. Modifications to land use types shall be made annually if a significant change in land use has occurred, pursuant to 68 O.S., §§2817 and 2829.

The Oklahoma Tax Commission has reviewed each county for consistent assessment practices application of the new constitutional provisions, and review of market value of all taxable real and personal property within the county on an annual basis. This review was conducted according to current constitutional, statutory, and administrative rules requirements.

EQUALIZATION STUDY

Equalization study findings and submission to State Board of Equalization as described in Administrative Rule 710:10-3-18

(a) Compliance with equalization study requirements. Upon completion of the equalization study, the Oklahoma Tax Commission Ad Valorem Division shall report median audited assessment percentages for each property classification. Counties found to be within the Constitutional assessment percentage range of 11 to 13.5 percent, with all three classes of real property within the deviation range of 1.5 percent from the highest to the lowest ratio, shall be certified to the State Board, as being in compliance with equalization audit requirements.

(1) Class deviations. All counties must have all three classes of real property within the deviation range of 1½ percent range, from the highest to the lowest ratio, in order to be in compliance, regardless of the overall median ratio. [See: Art. 10, Section 8(A)(2), Okla. Const.]

(2) Annual valuation. The county must annually value all taxable real and personal property within the county, as required by 68 O.S., § 2817; 68 O.S., § 2829; and 68 O.S. § 2830, regardless of overall median ratio.

(3) Constitutional compliance. The county must be in compliance with Article 10, Section 8, of the Oklahoma Constitution, concerning assessment percentage limitation for real and personal property; and Section 8C, concerning limitations on fair cash value on certain homestead property, regardless of the overall median ratio.

(b) Categories of non-compliance. As specified in 68 O.S., § 2830, the findings for the equalization study shall constitute the monitoring responsibilities specified in that statute. For purposes of that statute, the following three categories specified are defined:

(1) Category One non-compliance. If a county was found out of compliance on its annual equalization study in December, the county would have until the following June 15 meeting of the State Board of Equalization to correct the deficiencies noted in the equalization study. [See: 68 O.S., § 2830]

(2) Category Two non-compliance. If the county did not correct the problems noted in the equalization study by June 15 date, this will be noted in the Oklahoma Tax Commission's report to the State Board of Equalization with a recommendation to re-classify the county to Category Two non-compliance. At the next State Board of Equalization meeting in December, if all compliance criteria have been achieved, the State Board of Equalization would determine the county in compliance. If the county was found not in compliance at the December meeting, the county would then have until the following June 15 meeting to achieve compliance. If compliance were not achieved, the State Board of Equalization would have the option not to certify the county abstract until all compliance criteria had been achieved and to reclassify the county Category Three non-compliance.

(3) Category Three non-compliance. If a county which has been previously classified Category Two and has failed to meet compliance criteria set forth by the State Board, the county would be classified Category Three non-compliance. The State Board of Equalization may elect not to certify the abstract.

(c) Right of appeal. Under 68 O.S., § 2882, a district attorney, acting under the direction of the board of county commissioners, can appeal a decision of the State Board of Equalization. Pursuant to 68 O.S., § 2883, a county assessor may appeal the decision of the Oklahoma Tax Commission of Category Two or Three non-compliance.

MEDIAN RATIO

The median, rather than other measures of central tendency, is most often used in dispersion analysis.

The median assessment ratio has been the measure of central tendency that the State Board of Equalization has for determination of compliance since December 1986. (See: 68 O.S., § 2866 B)

COEFFICIENT OF DISPERSION

The coefficient of dispersion is a measure of uniformity of the valuation and assessment between individual properties in a class or sub-class. A coefficient of dispersion with a value of 100% shows a total non-uniformity among the individual properties in that class whereas a value of 0% would indicate complete uniformity. The legislature has directed the Oklahoma Tax Commission to include the coefficient of dispersion in the report.

The Oklahoma Tax Commission will recommend equalization adjustments to the State Board of Equalization if the findings show that a sub-class of real property exceeds a coefficient of dispersion of 20% pursuant to 68 O.S., § 2866 B.

PROPERTY CLASSIFICATION

Residential

The residential property class comprises the majority of samples used in this report. An endeavor was made to include a proportional number of residential properties as they relate to the total property population of the county.

A concentrated effort was made to obtain representative samples in as many subdivisions as could be acquired within each county. These samples represented all types of residential construction on both old and new properties. In areas where a large number of sales had recently occurred, only a representative number were used in order that new construction would not distort the report. A representative number of vacant lots were also included to maintain the cross-section aspect of the report.

Verified and qualified sales were readily available in the majority of the counties and few appraisals were required for this portion of the report. Trained personnel using accepted appraisal techniques approved by the Oklahoma Tax Commission made appraisals that are included in the report. Local market conditions were considered and depreciation was applied in accordance with accepted appraisal techniques.

Commercial / Industrial

The commercial/industrial property class is represented in the study in the proportion that it represents to the total property population of a county. A sufficient number of commercial/industrial transactions were not available in some counties, thus appraisals were made. Appraisals were confined to properties, which would be considered common to all areas of the state in order to make intercounty comparisons equitable. Restaurants, retail stores, shopping centers, etc., were among the types of properties appraised to supplement the qualified sales.

Appraisals were made using accepted appraisal techniques approved by the Oklahoma Tax Commission to achieve uniformity.

Agricultural

Unlike the residential and the commercial/industrial transactions used in this study, all agricultural samples are actual appraisals. Appraisals were made in accordance with the techniques and guidelines as set forth by the State Board of Equalization for agricultural use value.

The agricultural samples for each county were obtained by taking a random selection from the agricultural class of property in all parts of the county. This is to insure the final result would provide a fair measure of agricultural land.

Personal Property

The State Board of Equalization has the constitutional and statutory duty to achieve uniformity of assessment on a statewide basis by applying a standardized level of assessment. Currently the level of assessment for locally valued personal property has been set by the Oklahoma Constitution at a minimum of 10% and a maximum of 15%.

**EQUALIZATION STUDY
REAL PROPERTY**

RECOMMENDATIONS

1. Counties in Compliance

2. County Findings and Recommendations

EQUALIZATION STUDY

COUNTY FINDINGS AND RECOMMENDATIONS

**Counties have met all criteria for the Equalization Study
as required by the State Board of Equalization**

No Adjustment Recommended

1 Alfalfa	22 Haskell	43 Oklahoma
2 Atoka	23 Hughes	44 Okmulgee
3 Beaver	24 Jackson	45 Osage
4 Bryan	25 Kay	46 Ottawa
5 Canadian	26 Kingfisher	47 Pawnee
6 Cherokee	27 Kiowa	48 Payne
7 Choctaw	28 Latimer	49 Pittsburg
8 Cimarron	29 LeFlore	50 Pontotoc
9 Cleveland	30 Lincoln	51 Pottawatomie
10 Coal	31 Logan	52 Pushmataha
11 Comanche	32 McClain	53 Rogers
12 Cotton	33 McCurtain	54 Seminole
13 Creek	34 McIntosh	55 Sequoyah
14 Delaware	35 Major	56 Texas
15 Ellis	36 Marshall	57 Tillman
16 Garfield	37 Mayes	58 Tulsa
17 Garvin	38 Murray	59 Wagoner
18 Grant	39 Muskogee	60 Washington
19 Greer	40 Noble	61 Washita
20 Harmon	41 Nowata	62 Woods
21 Harper	42 Okfuskee	63 Woodward

2007 Equalization Study Findings

Co #	County	Class	Median	COD
02	Alfalfa	Residential	12.50	6.52
		Commercial	12.50	4.12
		Agricultural	12.50	1.02
03	Atoka	Residential	12.00	11.98
		Commercial	12.00	16.89
		Agricultural	11.93	6.11
04	Beaver	Residential	13.00	9.57
		Commercial	13.00	5.11
		Agricultural	13.00	0.36
07	Bryan	Residential	11.00	11.48
		Commercial	11.00	2.82
		Agricultural	11.14	16.01
09	Canadian	Residential	11.83	4.31
		Commercial	11.62	8.27
		Agricultural	12.00	0.83
11	Cherokee	Residential	11.00	4.58
		Commercial	11.00	5.33
		Agricultural	11.00	6.57
12	Choctaw	Residential	11.00	7.81
		Commercial	11.00	4.79
		Agricultural	11.08	7.29
13	Cimarron	Residential	13.00	11.54
		Commercial	13.00	1.87
		Agricultural	13.00	0.79
14	Cleveland	Residential	12.05	10.43
		Commercial	11.99	13.65
		Agricultural	12.00	1.28
15	Coal	Residential	12.00	3.41
		Commercial	12.00	3.57
		Agricultural	11.85	5.29
16	Comanche	Residential	11.25	19.46
		Commercial	11.23	12.06
		Agricultural	11.25	8.54
17	Cotton	Residential	11.50	1.78
		Commercial	12.18	8.82
		Agricultural	11.46	5.72
19	Creek	Residential	12.00	3.58
		Commercial	12.00	12.98
		Agricultural	12.00	6.43
21	Delaware	Residential	11.04	8.73
		Commercial	11.50	3.57
		Agricultural	11.53	4.91

2007 Equalization Study Findings

Co #	County	Class	Median	COD
23	Ellis	Residential	12.00	7.94
		Commercial	12.00	4.07
		Agricultural	12.01	1.02
24	Garfield	Residential	12.27	7.55
		Commercial	11.44	19.54
		Agricultural	12.50	1.06
25	Garvin	Residential	11.00	10.23
		Commercial	11.00	9.95
		Agricultural	11.31	11.80
27	Grant	Residential	12.50	2.02
		Commercial	12.50	1.66
		Agricultural	12.50	4.21
28	Greer	Residential	12.50	1.29
		Commercial	12.56	4.09
		Agricultural	12.04	4.97
29	Harmon	Residential	12.00	2.69
		Commercial	11.98	7.30
		Agricultural	12.15	3.80
30	Harper	Residential	12.00	2.46
		Commercial	12.00	8.07
		Agricultural	12.00	5.64
31	Haskell	Residential	11.00	2.98
		Commercial	11.00	2.41
		Agricultural	11.28	14.70
32	Hughes	Residential	11.00	8.70
		Commercial	11.00	1.30
		Agricultural	11.07	7.46
33	Jackson	Residential	11.96	0.20
		Commercial	11.84	2.34
		Agricultural	11.94	5.04
36	Kay	Residential	11.00	0.60
		Commercial	11.00	2.38
		Agricultural	11.00	2.34
37	Kingfisher	Residential	11.00	5.38
		Commercial	11.00	8.78
		Agricultural	11.00	1.05
38	Kiowa	Residential	11.00	0.00
		Commercial	11.00	8.90
		Agricultural	11.00	3.10
39	Latimer	Residential	11.20	4.59
		Commercial	11.20	2.51
		Agricultural	11.20	1.57

2007 Equalization Study Findings

Co #	County	Class	Median	COD
40	LeFlore	Residential	11.00	15.03
		Commercial	11.00	18.82
		Agricultural	11.06	6.37
41	Lincoln	Residential	11.01	4.83
		Commercial	11.00	5.89
		Agricultural	11.08	8.10
42	Logan	Residential	11.86	13.24
		Commercial	12.01	10.37
		Agricultural	11.97	6.36
44	McClain	Residential	11.00	1.85
		Commercial	11.00	1.20
		Agricultural	11.00	4.67
45	McCurtain	Residential	11.00	13.44
		Commercial	11.00	13.47
		Agricultural	11.07	4.59
46	McIntosh	Residential	11.06	18.94
		Commercial	11.02	5.50
		Agricultural	11.04	2.78
47	Major	Residential	11.00	1.64
		Commercial	11.00	1.62
		Agricultural	11.00	3.98
48	Marshall	Residential	11.25	12.94
		Commercial	11.25	1.48
		Agricultural	11.28	7.72
49	Mayes	Residential	11.24	9.40
		Commercial	11.23	4.15
		Agricultural	11.17	6.54
50	Murray	Residential	11.00	3.53
		Commercial	11.00	0.63
		Agricultural	11.25	4.23
51	Muskogee	Residential	11.06	7.93
		Commercial	11.04	3.63
		Agricultural	11.03	2.84
52	Noble	Residential	11.50	0.89
		Commercial	11.50	0.00
		Agricultural	11.50	1.13
53	Nowata	Residential	12.00	2.11
		Commercial	12.00	4.79
		Agricultural	12.00	13.81
54	Okfuskee	Residential	11.13	15.28
		Commercial	11.03	1.19
		Agricultural	11.29	3.27

2007 Equalization Study Findings

Co #	County	Class	Median	COD
55	Oklahoma	Residential	11.00	3.09
		Commercial	11.00	11.78
		Agricultural	11.00	5.40
56	Okmulgee	Residential	12.00	14.25
		Commercial	12.00	17.94
		Agricultural	11.95	4.65
57	Osage	Residential	12.00	13.21
		Commercial	12.00	0.61
		Agricultural	12.00	4.81
58	Ottawa	Residential	11.40	2.53
		Commercial	11.40	3.35
		Agricultural	11.62	12.78
59	Pawnee	Residential	11.81	15.73
		Commercial	12.00	14.40
		Agricultural	12.00	2.33
60	Payne	Residential	11.41	7.79
		Commercial	11.36	6.11
		Agricultural	11.41	4.87
61	Pittsburg	Residential	11.00	10.57
		Commercial	11.00	8.58
		Agricultural	11.06	5.38
62	Pontotoc	Residential	11.78	3.91
		Commercial	11.94	2.45
		Agricultural	12.08	8.70
63	Pottawatomie	Residential	11.89	7.87
		Commercial	11.80	7.83
		Agricultural	12.16	8.26
64	Pushmataha	Residential	11.00	2.92
		Commercial	11.00	0.39
		Agricultural	11.08	9.03
66	Rogers	Residential	11.00	4.24
		Commercial	11.00	5.65
		Agricultural	11.00	0.87
67	Seminole	Residential	12.00	6.14
		Commercial	12.00	3.37
		Agricultural	12.04	8.63
68	Sequoyah	Residential	11.00	5.68
		Commercial	11.00	10.39
		Agricultural	11.01	5.69
70	Texas	Residential	13.00	1.48
		Commercial	13.00	12.46
		Agricultural	12.98	3.51

2007 Equalization Study Findings

Co #	County	Class	Median	COD
71	Tillman	Residential	12.00	0.24
		Commercial	12.00	1.08
		Agricultural	11.94	5.30
72	Tulsa	Residential	11.00	8.76
		Commercial	11.00	8.88
		Agricultural	11.11	2.56
73	Wagoner	Residential	11.20	2.01
		Commercial	11.19	7.21
		Agricultural	12.35	3.76
74	Washington	Residential	12.00	0.12
		Commercial	12.00	1.49
		Agricultural	12.10	1.83
75	Washita	Residential	11.00	0.01
		Commercial	11.00	0.45
		Agricultural	11.02	2.47
76	Woods	Residential	11.50	2.05
		Commercial	11.50	1.62
		Agricultural	11.50	0.30
77	Woodward	Residential	11.00	2.88
		Commercial	11.00	14.02
		Agricultural	11.00	1.24

EQUALIZATION STUDY

COUNTY FINDINGS AND RECOMMENDATIONS

Counties are in compliance with audited ratios between 11% and 13.50%, all classes of property are within 1.5 percentage points deviation. Coefficients of dispersion exceed the maximum 20%.

Adjustment recommended is to reduce the coefficient of dispersion on any class of property exceeding the maximum, to 20% or less, as required by 68 O.S., Section 2866 B,6.

1 Adair	8 Dewey
2 Beckham	9 Grady
3 Blaine	10 Jefferson
4 Caddo	11 Johnston
5 Carter	12 Love
6 Craig	13 Roger Mills
7 Custer	14 Stephens

2007 Equalization Study Findings

Co#	County	Class	Median	COD
01	Adair	Residential	12.05	17.51
		Commercial	11.36	56.14
		Agricultural	12.06	6.29
05	Beckham	Residential	12.00	0.14
		Commercial	11.54	21.61
		Agricultural	12.00	3.78
06	Blaine	Residential	11.00	1.05
		Commercial	11.00	125.66
		Agricultural	11.01	1.78
08	Caddo	Residential	11.00	19.41
		Commercial	11.00	25.94
		Agricultural	11.10	3.76
10	Carter	Residential	12.00	21.62
		Commercial	12.00	19.79
		Agricultural	12.09	8.28
18	Craig	Residential	11.50	25.38
		Commercial	11.50	23.66
		Agricultural	11.50	1.33
20	Custer	Residential	11.00	4.02
		Commercial	11.00	21.16
		Agricultural	11.00	1.11
22	Dewey	Residential	11.00	6.26
		Commercial	11.00	20.10
		Agricultural	11.00	1.32
26	Grady	Residential	11.00	11.90
		Commercial	11.00	21.26
		Agricultural	11.07	6.40
34	Jefferson	Residential	11.50	39.26
		Commercial	11.50	62.81
		Agricultural	11.49	2.76
35	Johnston	Residential	12.00	13.65
		Commercial	12.00	20.22
		Agricultural	11.79	7.66
43	Love	Residential	12.00	20.37
		Commercial	12.00	22.31
		Agricultural	11.72	13.40
65	Roger Mills	Residential	11.96	17.53
		Commercial	12.80	22.15
		Agricultural	11.99	0.89
69	Stephens	Residential	11.77	12.23
		Commercial	11.84	37.21
		Agricultural	11.01	3.49

COUNTY FINDINGS AND RECOMMENDATIONS CATEGORY ONE

Counties to be in category one non-compliance. Under the Permanent Rules and Regulations for the Equalization Study and have until the end of the next audit period to make the necessary adjustments

Adjustments recommended are to bring the median of any class of property which is outside the 11% to 13.50% range, to minimum of 11% and a maximum of 13.50% with the deviation between classes not exceed 1.5 percentage points and to reduce the coefficient

None

EQUALIZATION STUDY

REAL PROPERTY

STATE-WIDE FINDINGS

Median Ratios and Coefficients of Dispersion

2007 Equalization Study Findings

Co #	County	Class	Median	COD
01	Adair	Residential	12.05	17.51
		Commercial	11.36	56.14
		Agricultural	12.06	6.29
02	Alfalfa	Residential	12.50	6.52
		Commercial	12.50	4.12
		Agricultural	12.50	1.02
03	Atoka	Residential	12.00	11.98
		Commercial	12.00	16.89
		Agricultural	11.93	6.11
04	Beaver	Residential	13.00	9.57
		Commercial	13.00	5.11
		Agricultural	13.00	0.36
05	Beckham	Residential	12.00	0.14
		Commercial	11.54	21.61
		Agricultural	12.00	3.78
06	Blaine	Residential	11.00	1.05
		Commercial	11.00	125.66
		Agricultural	11.01	1.78
07	Bryan	Residential	11.00	11.48
		Commercial	11.00	2.82
		Agricultural	11.14	16.01
08	Caddo	Residential	11.00	19.41
		Commercial	11.00	25.94
		Agricultural	11.10	3.76
09	Canadian	Residential	11.83	4.31
		Commercial	11.62	8.27
		Agricultural	12.00	0.83
10	Carter	Residential	12.00	21.62
		Commercial	12.00	19.79
		Agricultural	12.09	8.28
11	Cherokee	Residential	11.00	4.58
		Commercial	11.00	5.33
		Agricultural	11.00	6.57
12	Choctaw	Residential	11.00	7.81
		Commercial	11.00	4.79
		Agricultural	11.08	7.29
13	Cimarron	Residential	13.00	11.54
		Commercial	13.00	1.87
		Agricultural	13.00	0.79
14	Cleveland	Residential	12.05	10.43
		Commercial	11.99	13.65
		Agricultural	12.00	1.28

2007 Equalization Study Findings

Co #	County	Class	Median	COD
15	Coal	Residential	12.00	3.41
		Commercial	12.00	3.57
		Agricultural	11.85	5.29
16	Comanche	Residential	11.25	19.46
		Commercial	11.23	12.06
		Agricultural	11.25	8.54
17	Cotton	Residential	11.50	1.78
		Commercial	12.18	8.82
		Agricultural	11.46	5.72
18	Craig	Residential	11.50	25.38
		Commercial	11.50	23.66
		Agricultural	11.50	1.33
19	Creek	Residential	12.00	3.58
		Commercial	12.00	12.98
		Agricultural	12.00	6.43
20	Custer	Residential	11.00	4.02
		Commercial	11.00	21.16
		Agricultural	11.00	1.11
21	Delaware	Residential	11.04	8.73
		Commercial	11.50	3.57
		Agricultural	11.53	4.91
22	Dewey	Residential	11.00	6.26
		Commercial	11.00	20.10
		Agricultural	11.00	1.32
23	Ellis	Residential	12.00	7.94
		Commercial	12.00	4.07
		Agricultural	12.01	1.02
24	Garfield	Residential	12.27	7.55
		Commercial	11.44	19.54
		Agricultural	12.50	1.06
25	Garvin	Residential	11.00	10.23
		Commercial	11.00	9.95
		Agricultural	11.31	11.80
26	Grady	Residential	11.00	11.90
		Commercial	11.00	21.26
		Agricultural	11.07	6.40
27	Grant	Residential	12.50	2.02
		Commercial	12.50	1.66
		Agricultural	12.50	4.21
28	Greer	Residential	12.50	1.29
		Commercial	12.56	4.09
		Agricultural	12.04	4.97

2007 Equalization Study Findings

Co #	County	Class	Median	COD
29	Harmon	Residential	12.00	2.69
		Commercial	11.98	7.30
		Agricultural	12.15	3.80
30	Harper	Residential	12.00	2.46
		Commercial	12.00	8.07
		Agricultural	12.00	5.64
31	Haskell	Residential	11.00	2.98
		Commercial	11.00	2.41
		Agricultural	11.28	14.70
32	Hughes	Residential	11.00	8.70
		Commercial	11.00	1.30
		Agricultural	11.07	7.46
33	Jackson	Residential	11.96	0.20
		Commercial	11.84	2.34
		Agricultural	11.94	5.04
34	Jefferson	Residential	11.50	39.26
		Commercial	11.50	62.81
		Agricultural	11.49	2.76
35	Johnston	Residential	12.00	13.65
		Commercial	12.00	20.22
		Agricultural	11.79	7.66
36	Kay	Residential	11.00	0.60
		Commercial	11.00	2.38
		Agricultural	11.00	2.34
37	Kingfisher	Residential	11.00	5.38
		Commercial	11.00	8.78
		Agricultural	11.00	1.05
38	Kiowa	Residential	11.00	0.00
		Commercial	11.00	8.90
		Agricultural	11.00	3.10
39	Latimer	Residential	11.20	4.59
		Commercial	11.20	2.51
		Agricultural	11.20	1.57
40	LeFlore	Residential	11.00	15.03
		Commercial	11.00	18.82
		Agricultural	11.06	6.37
41	Lincoln	Residential	11.01	4.83
		Commercial	11.00	5.89
		Agricultural	11.08	8.10
42	Logan	Residential	11.86	13.24
		Commercial	12.01	10.37
		Agricultural	11.97	6.36

2007 Equalization Study Findings

Co #	County	Class	Median	COD
43	Love	Residential	12.00	20.37
		Commercial	12.00	22.31
		Agricultural	11.72	13.40
44	McClain	Residential	11.00	1.85
		Commercial	11.00	1.20
		Agricultural	11.00	4.67
45	McCurtain	Residential	11.00	13.44
		Commercial	11.00	13.47
		Agricultural	11.07	4.59
46	McIntosh	Residential	11.06	18.94
		Commercial	11.02	5.50
		Agricultural	11.04	2.78
47	Major	Residential	11.00	1.64
		Commercial	11.00	1.62
		Agricultural	11.00	3.98
48	Marshall	Residential	11.25	12.94
		Commercial	11.25	1.48
		Agricultural	11.28	7.72
49	Mayes	Residential	11.24	9.40
		Commercial	11.23	4.15
		Agricultural	11.17	6.54
50	Murray	Residential	11.00	3.53
		Commercial	11.00	0.63
		Agricultural	11.25	4.23
51	Muskogee	Residential	11.06	7.93
		Commercial	11.04	3.63
		Agricultural	11.03	2.84
52	Noble	Residential	11.50	0.89
		Commercial	11.50	0.00
		Agricultural	11.50	1.13
53	Nowata	Residential	12.00	2.11
		Commercial	12.00	4.79
		Agricultural	12.00	13.81
54	Okfuskee	Residential	11.13	15.28
		Commercial	11.03	1.19
		Agricultural	11.29	3.27
55	Oklahoma	Residential	11.00	3.09
		Commercial	11.00	11.78
		Agricultural	11.00	5.40
56	Okmulgee	Residential	12.00	14.25
		Commercial	12.00	17.94
		Agricultural	11.95	4.65

2007 Equalization Study Findings

Co #	County	Class	Median	COD
57	Osage	Residential	12.00	13.21
		Commercial	12.00	0.61
		Agricultural	12.00	4.81
58	Ottawa	Residential	11.40	2.53
		Commercial	11.40	3.35
		Agricultural	11.62	12.78
59	Pawnee	Residential	11.81	15.73
		Commercial	12.00	14.40
		Agricultural	12.00	2.33
60	Payne	Residential	11.41	7.79
		Commercial	11.36	6.11
		Agricultural	11.41	4.87
61	Pittsburg	Residential	11.00	10.57
		Commercial	11.00	8.58
		Agricultural	11.06	5.38
62	Pontotoc	Residential	11.78	3.91
		Commercial	11.94	2.45
		Agricultural	12.08	8.70
63	Pottawatomie	Residential	11.89	7.87
		Commercial	11.80	7.83
		Agricultural	12.16	8.26
64	Pushmataha	Residential	11.00	2.92
		Commercial	11.00	0.39
		Agricultural	11.08	9.03
65	Roger Mills	Residential	11.96	17.53
		Commercial	12.80	22.15
		Agricultural	11.99	0.89
66	Rogers	Residential	11.00	4.24
		Commercial	11.00	5.65
		Agricultural	11.00	0.87
67	Seminole	Residential	12.00	6.14
		Commercial	12.00	3.37
		Agricultural	12.04	8.63
68	Sequoyah	Residential	11.00	5.68
		Commercial	11.00	10.39
		Agricultural	11.01	5.69
69	Stephens	Residential	11.77	12.23
		Commercial	11.84	37.21
		Agricultural	11.01	3.49
70	Texas	Residential	13.00	1.48
		Commercial	13.00	12.46
		Agricultural	12.98	3.51

2007 Equalization Study Findings

Co #	County	Class	Median	COD
71	Tillman	Residential	12.00	0.24
		Commercial	12.00	1.08
		Agricultural	11.94	5.30
72	Tulsa	Residential	11.00	8.76
		Commercial	11.00	8.88
		Agricultural	11.11	2.56
73	Wagoner	Residential	11.20	2.01
		Commercial	11.19	7.21
		Agricultural	12.35	3.76
74	Washington	Residential	12.00	0.12
		Commercial	12.00	1.49
		Agricultural	12.10	1.83
75	Washita	Residential	11.00	0.01
		Commercial	11.00	0.45
		Agricultural	11.02	2.47
76	Woods	Residential	11.50	2.05
		Commercial	11.50	1.62
		Agricultural	11.50	0.30
77	Woodward	Residential	11.00	2.88
		Commercial	11.00	14.02
		Agricultural	11.00	1.24

ANNUAL VALUATION

RECOMMENDATIONS

1. Counties in Compliance

2. County not in Compliance

Category One

Category Two

COUNTY FINDINGS OF ANNUAL VALUATION

Annual Valuation is a requirement pursuant to 68 O.S., § 2830-B in which the Oklahoma Tax Commission is to certify to the State Board of Equalization that each county is in substantial compliance with the statutory requirement.

Counties to be in compliance. Under the Permanent Rules and Regulations for the Annual Valuation. No adjustments necessary.

1 Adair	25 Greer	49 Nowata
2 Alfalfa	26 Harmon	50 Okfuskee
3 Beaver	27 Harper	51 Oklahoma
4 Beckham	28 Haskell	52 Okmulgee
5 Blaine	29 Hughes	53 Osage
6 Bryan	30 Jackson	54 Ottawa
7 Canadian	31 Jefferson	55 Pawnee
8 Carter	32 Johnston	56 Payne
9 Cherokee	33 Kay	57 Pittsburg
10 Choctaw	34 Kingfisher	58 Pontotoc
11 Cimarron	35 Kiowa	59 Pottawatomie
12 Cleveland	36 Latimer	60 Pushmataha
13 Coal	37 LeFlore	61 Roger Mills
14 Comanche	38 Lincoln	62 Rogers
15 Cotton	39 Logan	63 Seminole
16 Craig	40 McClain	64 Sequoyah
17 Creek	41 McCurtain	65 Stephens
18 Custer	42 McIntosh	66 Texas
19 Delaware	43 Major	67 Tulsa
20 Dewey	44 Marshall	68 Wagoner
21 Garfield	45 Mayes	69 Washington
22 Garvin	46 Murray	70 Washita
23 Grady	47 Muskogee	71 Woods
24 Grant	48 Noble	72 Woodward

COUNTY FINDINGS OF ANNUAL VALUATION

Counties to be in category one non-compliance. Under the Permanent Rules and Regulations for the Annual Valuation and have until the end of the next audit period to make the necessary adjustments

Annual Valuation is a requirement pursuant to 68 O.S. 2001, § 2830-B in which the Oklahoma Tax Commission is to certify to the State Board of Equalization that each county is complying with the statutory requirement.

1 Love

COUNTY FINDINGS OF ANNUAL VALUATION

COUNTIES RECOMMENDED TO BE IN CATEGORY TWO NON-COMPLIANCE.

Under The Permanent Rules and Regulations for Annual Valuation.

- 1 Atoka
- 2 Caddo
- 3 Ellis
- 4 Tillman

Annual Valuation is a requirement pursuant to 68 O.S., § 2830-B in which the Oklahoma Tax Commission is to certify to the State Board of Equalization that each county is complying with statutory requirement.

Atoka County was found to be in Category One Non-Compliance at the December, 2003 meeting. The county was found in Category Two Non-Compliance at the June, 2004 meeting.

Caddo County was found to be in Category One Non-Compliance at the December, 2006 meeting, and was found in Category Two Non-Compliance at the June, 2007 meeting.

Ellis County was found to be in Category One Non-Compliance at the December, 2005 meeting and was found in Category Two Non-Compliance at the June, 2006 meeting.

Tillman County was found to be in Category One Non-Compliance at the December, 2006 meeting, and was found in Category Two Non-Compliance at the June, 2007 meeting.

RECOMMENDATIONS

Atoka County has made substantial improvement in their annual valuation procedures. If Atoka County proceeds as scheduled, they may complete all steps required for compliance prior to the June, 2008 State Board of Equalization meeting.

Caddo County has encountered some difficulties in the area of appraisal software update and enhancement requirements necessary to allow for the valuation phase. However, physical inspections and review are ongoing, and progress is being made. Once software updates and enhancements are completed, data entry can commence for the property records being updated.

Ellis County has made substantial improvement in their annual valuation procedures. If Ellis County proceeds as scheduled, they may complete all steps required for compliance prior to the June, 2008 State Board of Equalization meeting.

Tillman County has encountered some setbacks in the physical inspection and records update process, and is currently behind the original compliance schedule. However, the county has still made progress in the annual valuation area.

REAL PROPERTY

STATE-WIDE FINDINGS

**County Applied Assessment Percentages as reported on the Annual
Abstract of Valuation and Assessment**

2007 Real Property County Applied Assessment Percentages

As Reported on the Annual County Abstract of Valuation and Assessment

1 Adair	12.00%	39 Latimer	11.20%
2 Alfalfa	12.50%	40 LeFlore	11.00%
3 Atoka	12.00%	41 Lincoln	11.00%
4 Beaver	13.00%	42 Logan	12.00%
5 Beckham	12.00%	43 Love	12.00%
6 Blaine	11.00%	44 McClain	11.00%
7 Bryan	11.00%	45 McCurtain	11.00%
8 Caddo	11.00%	46 McIntosh	11.00%
9 Canadian	12.00%	47 Major	11.00%
10 Carter	12.00%	48 Marshall	11.25%
11 Cherokee	11.00%	49 Mayes	11.20%
12 Choctaw	11.00%	50 Murray	11.00%
13 Cimarron	13.00%	51 Muskogee	11.00%
14 Cleveland	12.00%	52 Noble	11.50%
15 Coal	12.00%	53 Nowata	12.00%
16 Comanche	11.25%	54 Okfuskee	11.00%
17 Cotton	11.50%	55 Oklahoma	11.00%
18 Craig	11.50%	56 Okmulgee	12.00%
19 Creek	12.00%	57 Osage	12.00%
20 Custer	11.00%	58 Ottawa	11.40%
21 Delaware	11.50%	59 Pawnee	12.00%
22 Dewey	11.00%	60 Payne	11.40%
23 Ellis	12.00%	61 Pittsburg	11.00%
24 Garfield	12.50%	62 Pontotoc	12.00%
25 Garvin	11.00%	63 Pottawatomie	12.00%
26 Grady	11.00%	64 Pushmataha	11.00%
27 Grant	12.50%	65 Roger Mills	12.00%
28 Greer	12.00%	66 Rogers	11.00%
29 Harmon	12.00%	67 Seminole	12.00%
30 Harper	12.00%	68 Sequoyah	11.00%
31 Haskell	11.00%	69 Stephens	11.00%
32 Hughes	11.00%	70 Texas	13.00%
33 Jackson	12.00%	71 Tillman	12.00%
34 Jefferson	11.50%	72 Tulsa	11.00%
35 Johnston	12.00%	73 Wagoner	11.20%
36 Kay	11.00%	74 Washington	12.00%
37 Kingfisher	11.00%	75 Washita	11.00%
38 Kiowa	11.00%	76 Woods	11.50%
		77 Woodward	11.00%

PERSONAL PROPERTY

STATE-WIDE FINDINGS

**County Applied Assessment Percentages as reported on the Annual
Abstract of Valuation and Assessment**

2007 Personal Property County Applied Assessment Percentages

As Reported on the Annual County Abstract of Valuation and Assessment

1 Adair	12.00%	39 Latimer	10.00%
2 Alfalfa	12.00%	40 LeFlore	11.00%
3 Atoka	10.00%	41 Lincoln	12.00%
4 Beaver	13.00%	42 Logan	12.00%
5 Beckham	12.00%	43 Love	12.00%
6 Blaine	11.00%	44 McClain	11.00%
7 Bryan	13.00%	45 McCurtain	11.00%
8 Caddo	12.00%	46 McIntosh	11.00%
9 Canadian	12.00%	47 Major	11.00%
10 Carter	12.00%	48 Marshall	10.00%
11 Cherokee	11.00%	49 Mayes	11.00%
12 Choctaw	11.00%	50 Murray	12.00%
13 Cimarron	13.00%	51 Muskogee	12.00%
14 Cleveland	12.00%	52 Noble	10.00%
15 Coal	12.00%	53 Nowata	12.00%
16 Comanche	11.25%	54 Okfuskee	13.00%
17 Cotton	11.50%	55 Oklahoma	13.75%
18 Craig	12.00%	56 Okmulgee	12.00%
19 Creek	12.00%	57 Osage	12.00%
20 Custer	10.00%	58 Ottawa	15.00%
21 Delaware	11.50%	59 Pawnee	12.00%
22 Dewey	11.00%	60 Payne	11.40%
23 Ellis	12.00%	61 Pittsburg	13.00%
24 Garfield	15.00%	62 Pontotoc	12.00%
25 Garvin	11.00%	63 Pottawatomie	14.00%
26 Grady	11.00%	64 Pushmataha	10.00%
27 Grant	12.50%	65 Roger Mills	12.00%
28 Greer	15.00%	66 Rogers	11.00%
29 Harmon	12.00%	67 Seminole	12.00%
30 Harper	13.00%	68 Sequoyah	10.00%
31 Haskell	11.00%	69 Stephens	11.00%
32 Hughes	11.00%	70 Texas	13.00%
33 Jackson	10.00%	71 Tillman	12.00%
34 Jefferson	15.00%	72 Tulsa	10.00%
35 Johnston	12.00%	73 Wagoner	12.00%
36 Kay	14.00%	74 Washington	15.00%
37 Kingfisher	11.00%	75 Washita	15.00%
38 Kiowa	12.00%	76 Woods	12.00%
		77 Woodward	11.00%



