

2013 EQUALIZATION PERFORMANCE AUDIT



**PROVIDED FOR THE INFORMATION AND USE
OF THE SUBCOMMITTEE
OF THE STATE BOARD OF EQUALIZATION**

November 12, 2013

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

TABLE OF CONTENTS

Background	1
Executive Summary	4
Implementation Items	13
Findings	17
Equalization Performance Audit Questions	20
Scoring Detail in County Order.	27
Scoring Detail in Descending Order of Score	32
Historical Annual Valuation Audit Results	37
Improvements & Concerns Letters Summary	41
Definitions	46

Equalization Performance Audit Background

Background

The Equalization Performance Audit is the result of substantial work by the State Board of Equalization (SBOE) to introduce a procedural audit which replaces the Annual Valuation Audit for the first time in 2013.

The SBOE formed a special Subcommittee at its June, 2011 meeting. The Subcommittee consisted of State Auditor and Inspector Gary Jones, Attorney General Scott Pruitt, and State Superintendent of Public Instruction Janet Barresi. Auditor Jones served as Chair of this Subcommittee. One of the Subcommittee's tasks was development of a new procedural audit that more accurately measured county progress and compliance related to annual valuation of all taxable property using proper **Computer Assisted Mass Appraisal (CAMA)** methodology. The Equalization Performance audit was approved by the full SBOE on December 20, 2011. A test Performance Audit was conducted in 2012.

There is precedent for such procedural audits in that they are common in North America, being conducted in 25 states and 8 Canadian Provinces according to recent data (*2010 State and Provincial Property Tax Policies and Administrative Practices Survey: Compilation and Report, Journal of Property Tax Assessment and Administration, Vol. 7, Issue 4*). Additionally, procedural audits have been conducted for a number of years in Oklahoma. From 1993 to 1997 a County Performance Audit was prescribed by the SBOE and codified in the Tax Commission Administrative Rules.

The passage of State Questions 675, 676, and 677 in November, 1996 resulted in limitations to market value increases for property tax purposes. At that time the SBOE introduced a new Annual Valuation Audit (also a procedural audit) to respond to these Constitutional changes, as well as required changes in the methodology of the annual SBOE Equalization Study caused by the state questions. The Annual Valuation Audit replaced the County Performance Audit in 1998. The Annual Valuation Audit was conducted from 1998-2012 and was utilized as an additional compliance tool by the SBOE during that period of time.

A key component of the Equalization Performance Audit is a Computer Assisted Mass Appraisal (CAMA) market value ratio study at time of sale. A comparison of the assessor's CAMA fair cash values to the sales prices at time of sale for the various classes of property gives a reliable indication as to the true and actual overall valuation levels by property class in the county as compared to the market.

Additionally, the Equalization Performance Audit contains questions relating to data collection, visual inspection, assessment administration, mapping, agricultural use value, statutory accreditation, personal property, use of approved forms, and compliance with Constitutional valuation limitations (***see page 20 for specific audit questions***).

Definitions of specialized terms and acronyms used in this report may be found on page 46 at the back of this report.

The Equalization Performance Audit provides a useful report upon which State Board of Equalization members can rely for information regarding CAMA valuation and administrative procedures in the 77 Oklahoma counties.

2013 Equalization Performance Audit Executive Summary

Executive Summary

The most noteworthy item of this year's Equalization Performance Audit is the large number of additional counties meeting minimum passing criteria as compared to the 2012 Test Audit, with a net gain of 14 counties crossing that threshold. 42 counties achieved a passing score in the 2013 Audit, while only 28 counties did so last year in the Test Audit. Two counties that met the points threshold for the 2012 test audit did not make the minimum passing score in 2013.

Overall, results for 2013 continue to indicate good county compliance in the areas of mapping, educational accreditation, use of approved forms, agricultural use value methodology, Constitutional valuation limitations and other general administrative and procedural items. ***CAMA valuation items do continue to be significant areas for county improvement.***

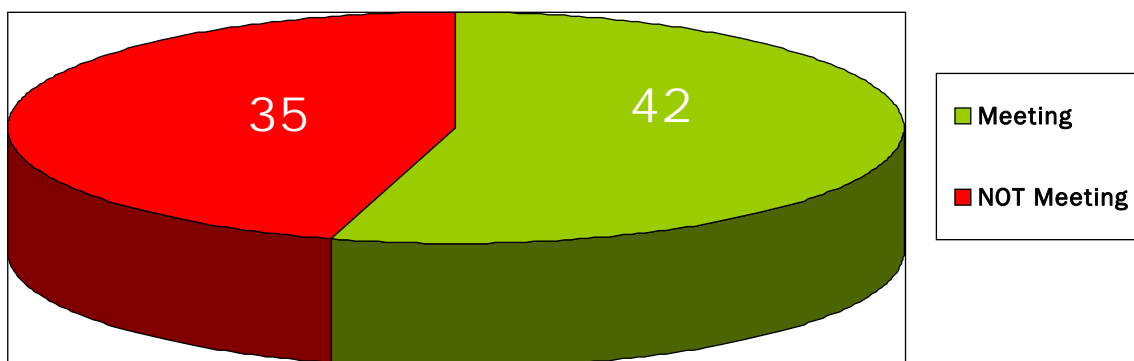
Maps of the counties meeting the minimum points threshold, and those not meeting the minimum points threshold can be viewed on the following page (page 6). The "Equalization Performance Audit Findings 2013" section on pages 17-19 contains the actual lists by county name.

The Ad Valorem Division will continue to work with county assessors in the year ahead to improve compliance with Constitutional, statutory, and administrative CAMA valuation requirements.

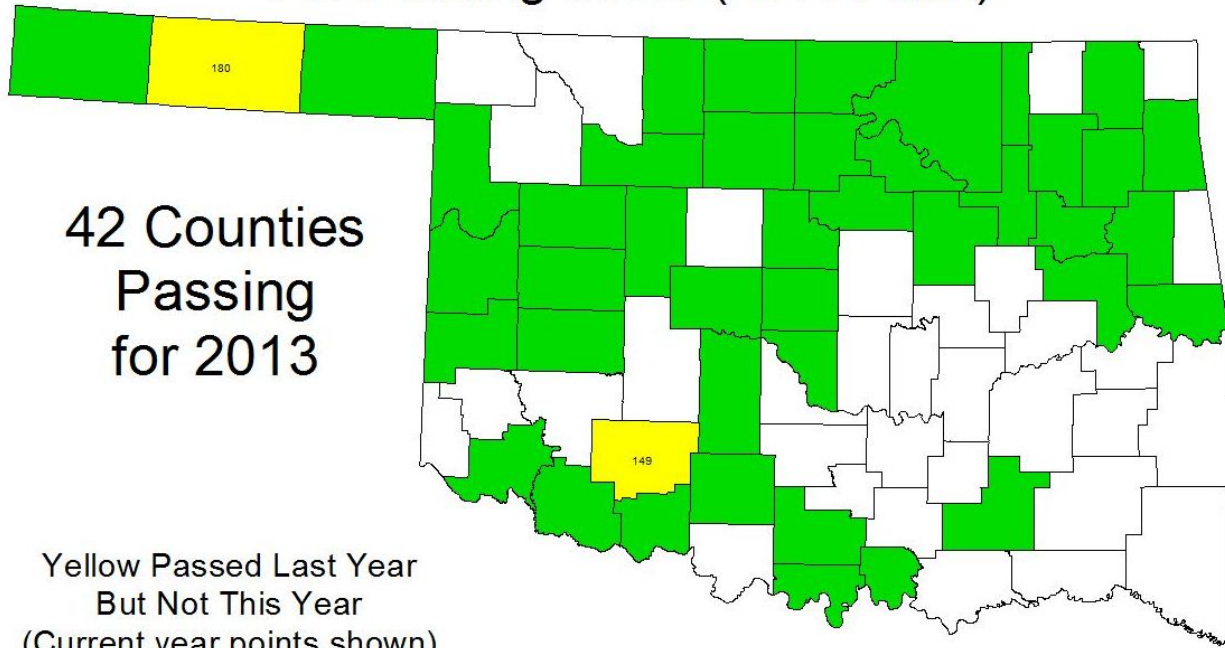
(For a summary of each county's overall point total and breakdown by question, see pages 27-36).

Definitions of specialized terms and acronyms used in this report may be found on page 46.

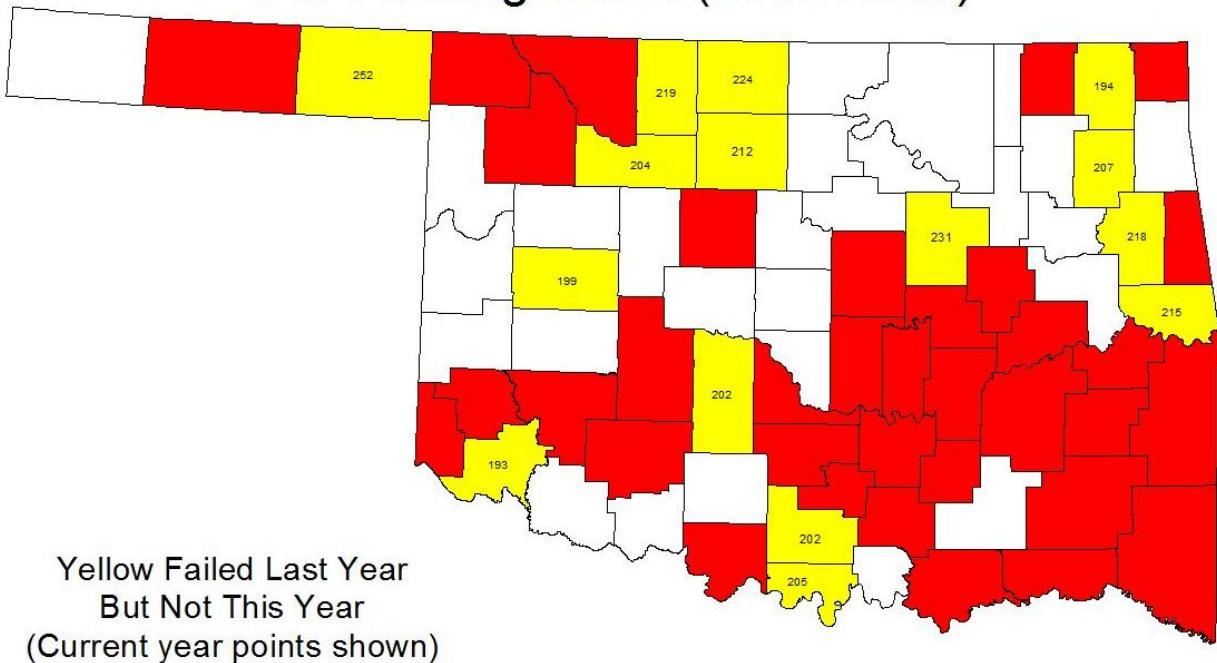
2013 Equalization Performance Audit Results
Counties Meeting / Not Meeting
Minimum Points Threshold



Counties Meeting Minimum Points Threshold For Passing Score (2013 Audit)



Counties Not Meeting Minimum Points Threshold For Passing Score (2013 Audit)



Below is a graphical representation of each of the main Equalization Performance Audit questions. For each question, the total possible points are indicated, along with both the median and average points actually scored by the counties in 2013.

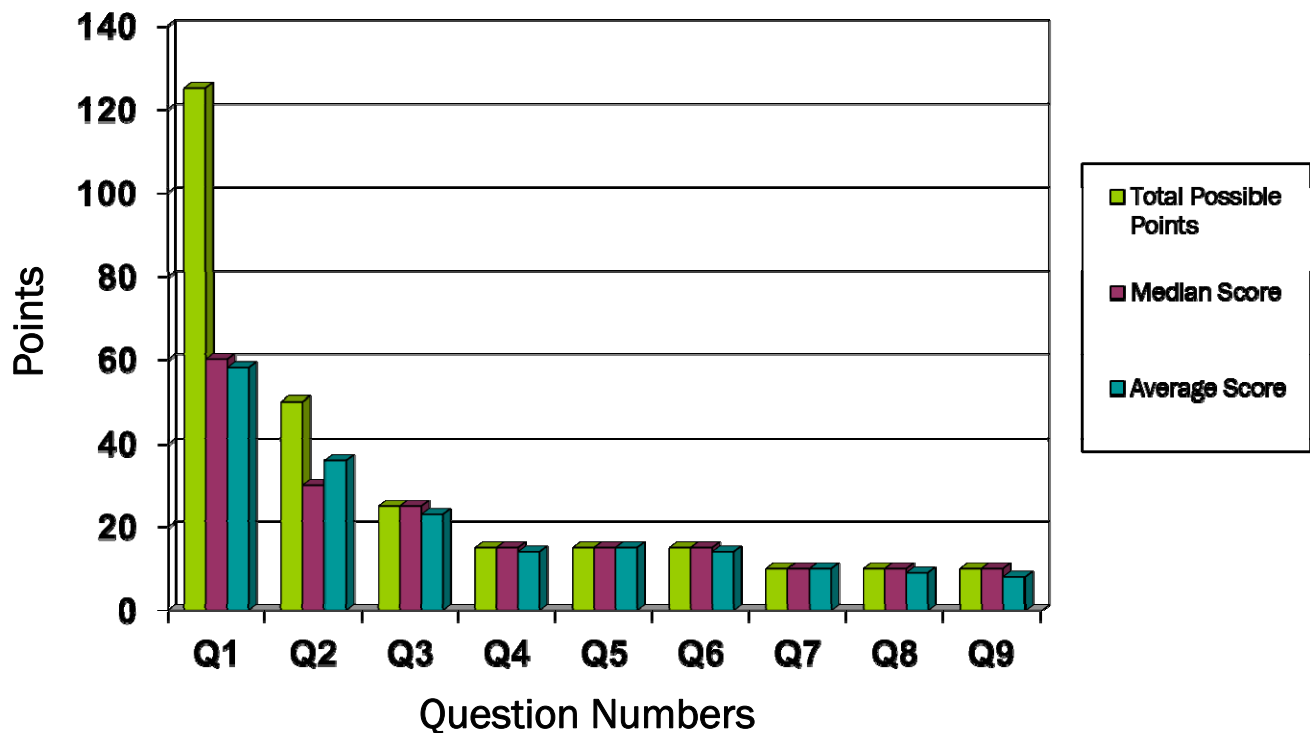
For some questions incremental points are awarded for varying degrees of compliance, while for other questions, points are assigned on a compliance / non-compliance basis (e.g., all points for compliance and no points for non-compliance).

Question 1 relates to the CAMA Market Value Ratio Study at time of Sale, as well as data collection accuracy and status of the Visual Inspection program. Question 2 relates to Assessment Administration, and question 3 addresses Cadastral mapping compliance in the counties.

Question 4 is a statutory accreditation compliance check, and question 5 relates to use of appropriate SBOE agricultural use value methodology. Question 6 analyzes compliance with personal property classifications, valuation and assessment procedures.

Question 7 addresses proper application of Constitutional valuation limitations, and question 8 looks at compliance with actual fair cash value requirements at highest and best use for which actually used. Finally, question 9 is a forms compliance question to determine whether all current OTC approved forms are in use (*For complete questions and summary of audit procedures, see pages 20—26*).

Equalization Performance Audit Summary By Question



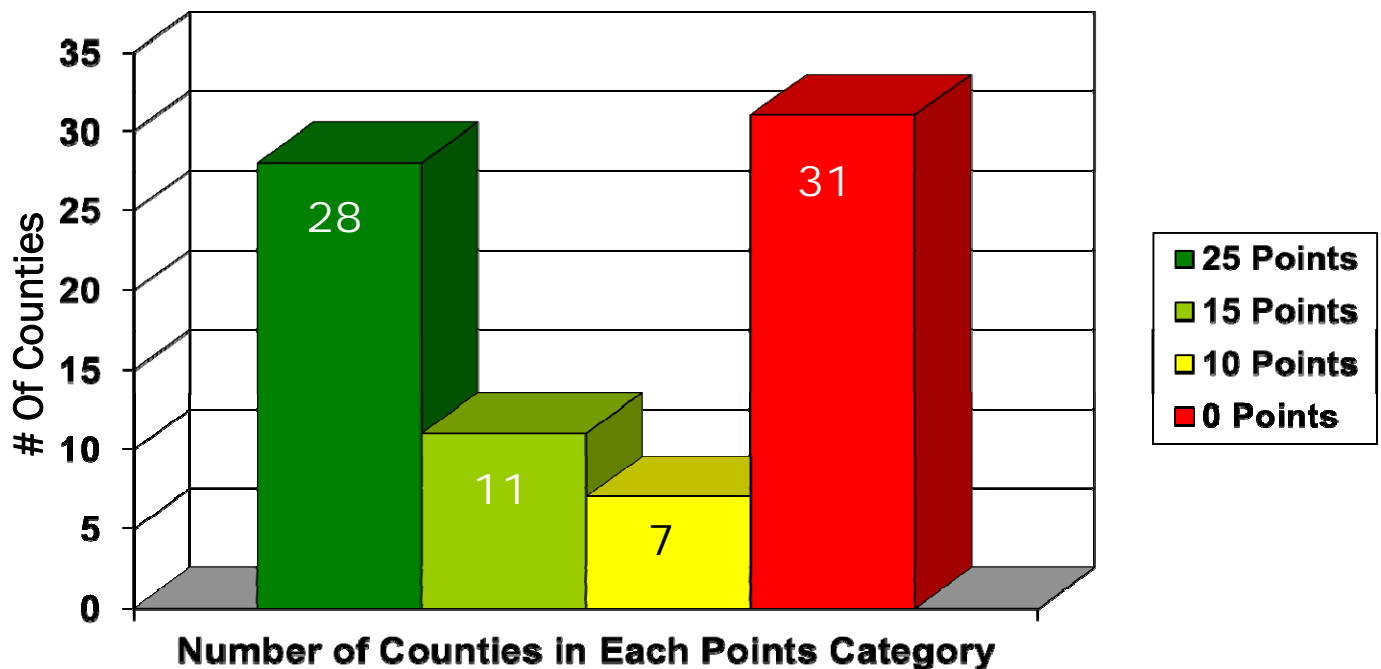
Market Value Ratio Study Summary Questions 1A, 1B, 1E

A critical component of the Equalization Performance Audit is the ratio study which compares CAMA market values at time of sale with sales prices for residential and commercial classes of property. There are a total of 90 points associated with these ratio study items. Audit questions related to the Market Value Ratio Study are 1A, 1B, and 1E (*For all audit questions and general audit procedures, see pages 20-26*).

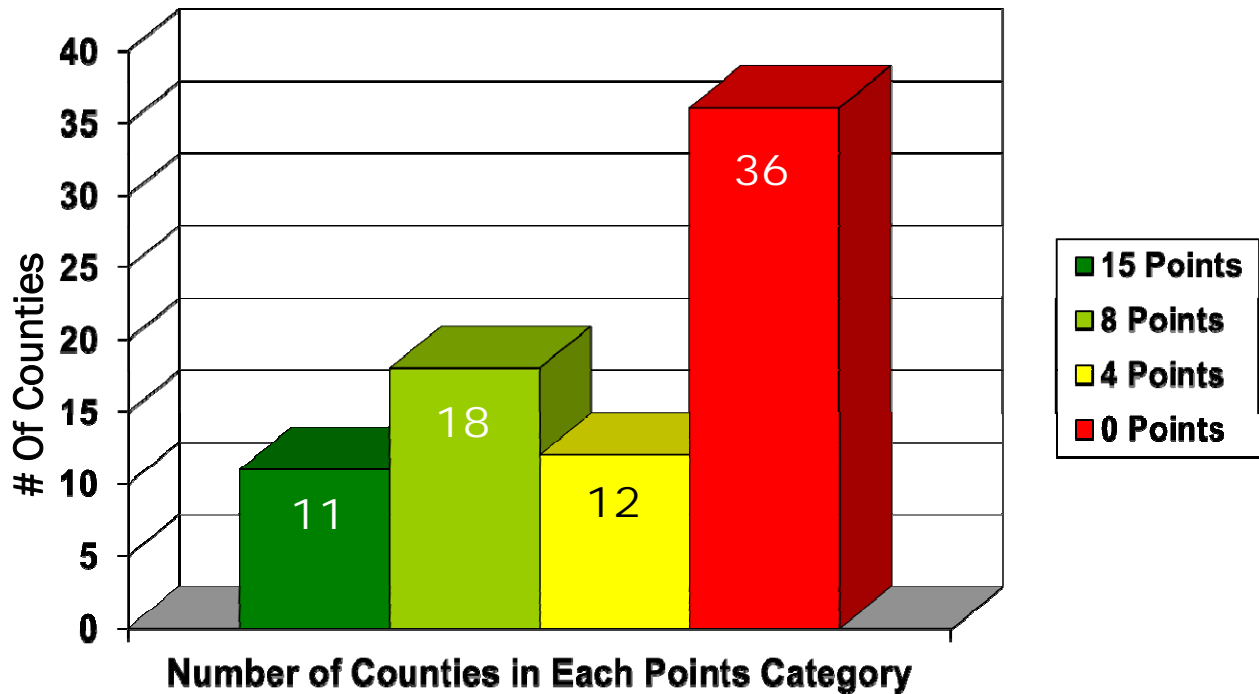
Many counties had difficulties with the ratio study component of the Audit. For counties that have not utilized CAMA for development of values and have not placed those values on the assessment roll, no ratio statistics could be calculated, and no points were received. The ratio study portion of the audit relates to quality of the CAMA values developed and utilized, in terms of assessment level (median), uniformity (COD), and equity between residential value strata (PRD).

Below are graphs representing the various CAMA Market Value Ratio Study components and the number of counties scoring in the various point ranges (*For a summary of county point totals overall and by question, see pages 27-36*).

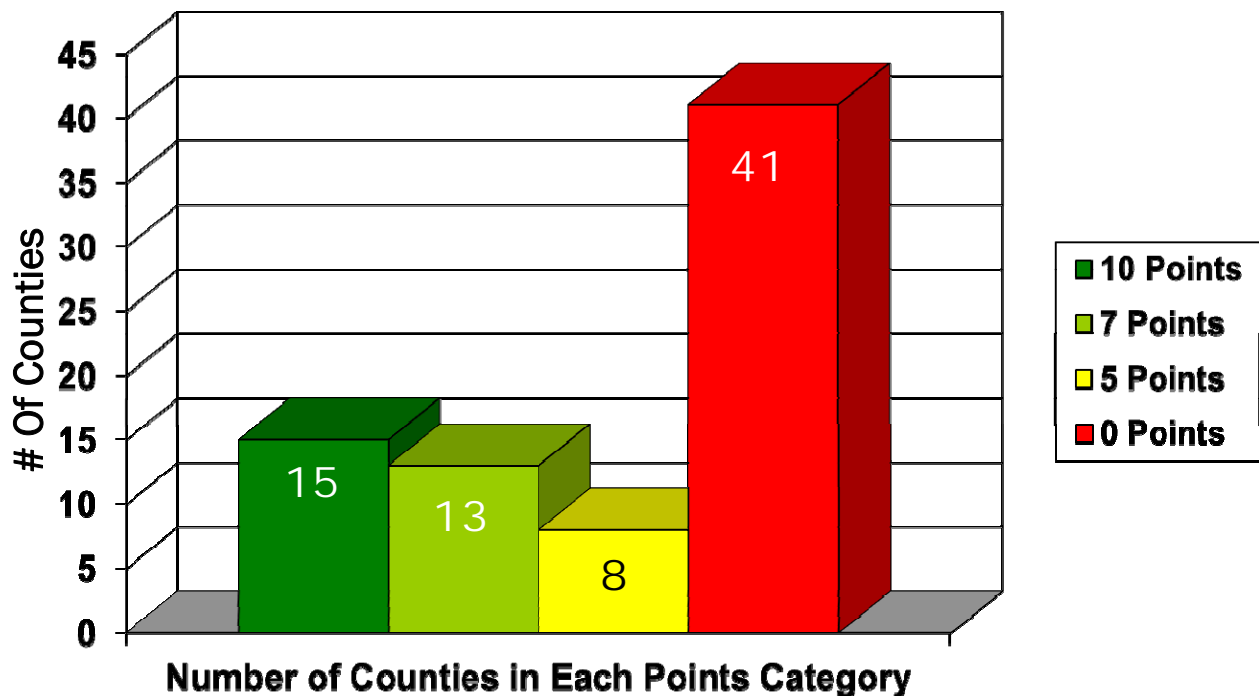
Residential Median Summary



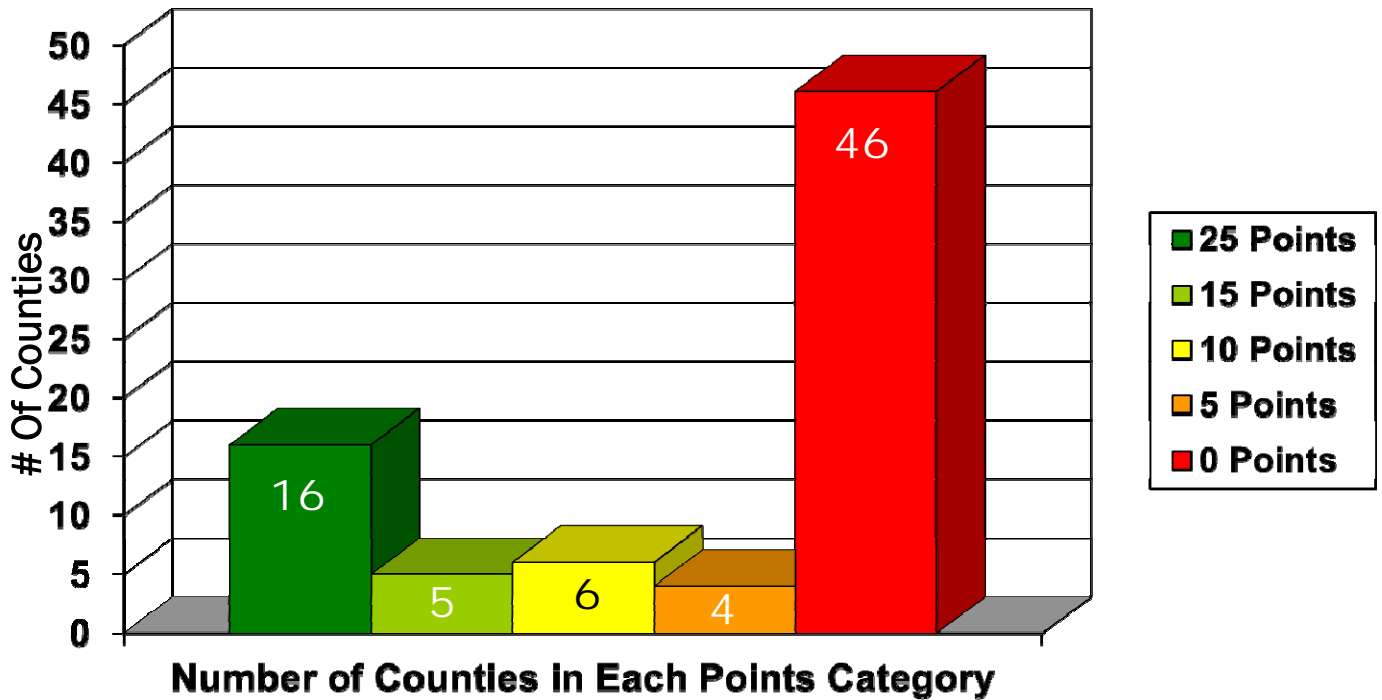
Residential Coefficient of Dispersion (C.O.D.) Summary (CAMA Market Value Ratio Study at Time of Sale)



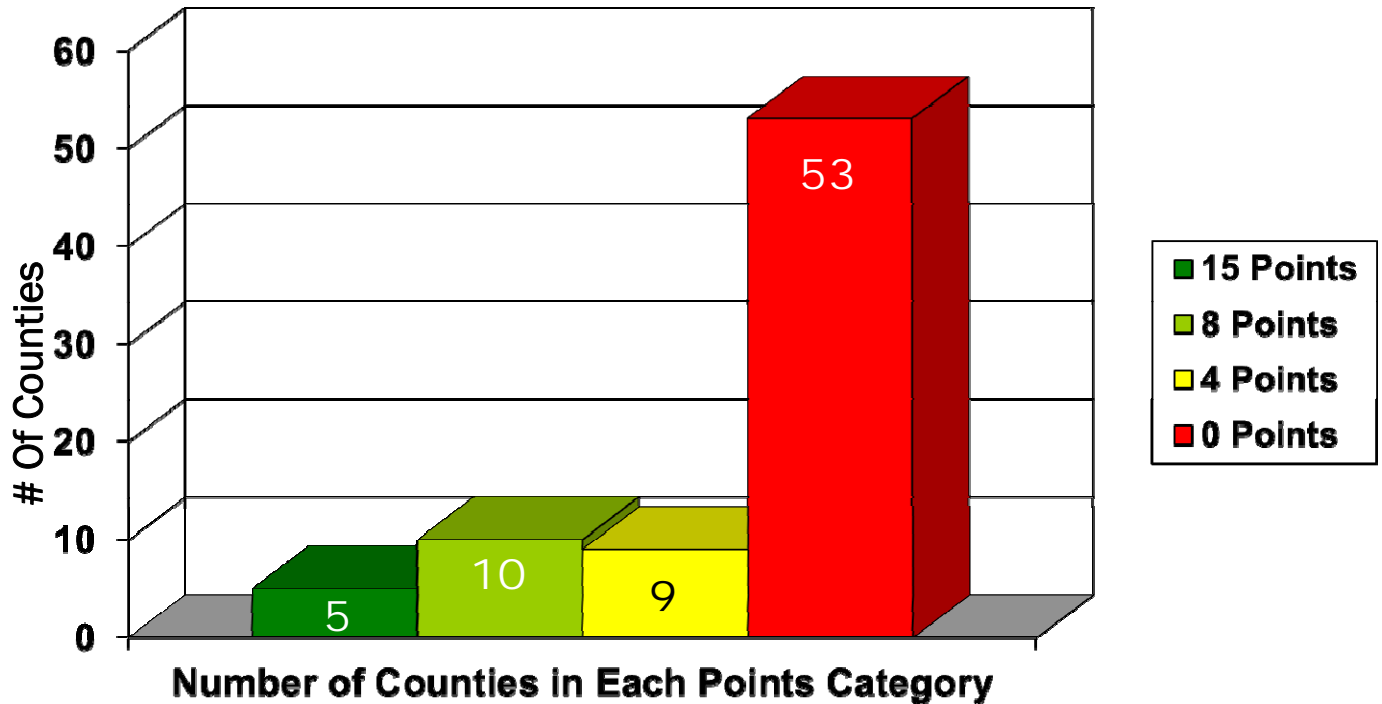
Residential Price-Related Differential (P.R.D.) Summary (CAMA Market Value Ratio Study at Time of Sale)



Commercial Median Summary
(CAMA Market Value Ratio Study at Time of Sale)



Commercial Coefficient of Dispersion (C.O.D.) Summary
(CAMA Market Value Ratio Study at Time of Sale)



Limitations of Audit Data

The Ad Valorem Division worked this year with the assistance and cooperation of the county assessors to improve the quality of sales data utilized in producing CAMA ratio statistics. These efforts resulted in increased statistical accuracy for measurement of valuation levels by property class (medians), as well as uniformity of valuations (C.O.D.'s). The categories listed below are examples of sales which were screened out of the statistical analysis through this cooperative effort:

Parcels With No Previous Values:

Some sales result in the creation of new parcels by the selling of only a portion of an existing parcel (splits). Newly created parcels do not have a previously established fair cash value. Other parcels falling into this category include previously exempt property. With some CAMA/Administrative software programs in use, values for these exempt properties cannot be maintained in the system while exempt. All of these types of sales were filtered as they were detected.

Parcels With Artificially Low Values:

Parcels valued by SBOE agricultural use value methodology at the time of sale may sometimes be recoded as commercial or residential use by the time data is extracted by the Ad Valorem Division for Equalization Performance Audit. Inclusion of these sales may indicate an artificially low previous fair cash value. Other situations that may result in artificially low values are Senior Valuation Limitation properties and developer lots. These sales were filtered out through coordination with our field staff and the county assessors.

Other Changes In Valuation:

Improvements may occur to parcels between the date that fair cash value is established and the date of sale (or possibly before the next visual inspection cycle visit, and next CAMA valuation due to change in property characteristics and/or data elements). Parcels regularly inspected and annually valued by assessors may still be improved just prior to the sale date, which would render the previously established fair cash value artificially low. Additionally, parcels that have been combined cause problems with previous fair cash values not reflecting all of the value new combined parcel. These sales were filtered out through coordination with our field staff and the county assessors.

Limitations of Audit Data, Continued

Sales Sufficiency Statistical Issues

From a **county implementation** standpoint, it is practical and reasonable for counties who have not previously utilized CAMA to gradually begin to generate and utilize CAMA values incrementally as they make their way through the visual inspection cycle, gathering current and more accurate property characteristics data for each visual inspection area, entering it into the computer, analyzing CAMA to sales price ratios and calculating new fair cash values. However, from an **audit** standpoint, in smaller counties with limited sales, it is more difficult to have enough sales for a one year period in the visual inspection area(s) for calculation of accurate ratio statistics. The Ad Valorem Division will continue to monitor and address this issue on a case by case basis as it conducts future audits, expanding the geographic area and/or sales years for inclusion in the ratio study to solve any problems as they are detected.

Equalization Performance Audit Implementation Items

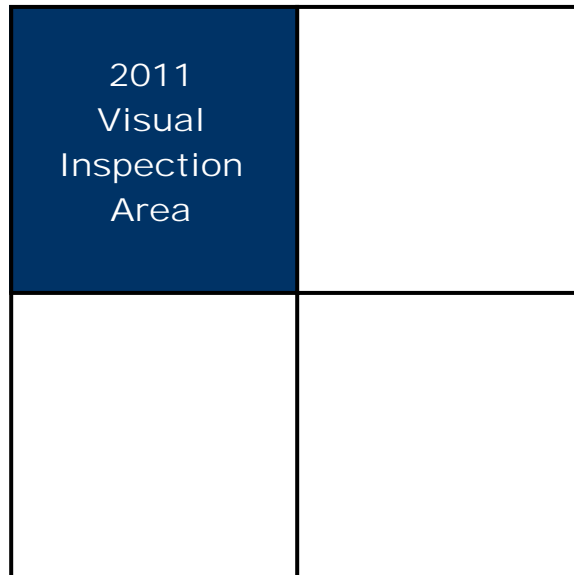
Implementation Items

The SBOE sought to implement the Equalization Performance Audit in a manner that allowed counties to make incremental progress towards full compliance with annual valuation of all taxable property using proper Computer Assisted Mass Appraisal (CAMA) methodology, while statistically testing this incremental work over a four-year period coinciding with the inspection years in the 2011-2014 visual inspection plans on file with the Ad Valorem Division.

So, for the first year of the Equalization Performance Audit in 2013, the Ad Valorem Division used 2012 sales and 2012 CAMA market values from the 2011 visual inspection area to conduct the market based ratio study portion of the audit.

For future audit years 2014—2016, the Ad Valorem Division will begin to aggregate, or “stack” Visual Inspection areas for ratio calculations until a market-based ratio study is conducted on the entire county in 2016: (See visual demonstration below and on following pages for detail).

2013 Performance Audit (First Year)



- 2012 Sales and 2012 CAMA values from the 2011 Visual Inspection area were used to conduct the market based ratio study.

2014 Performance Audit (Second Year)

2011 Visual Inspection Area	2012 Visual Inspection Area

- 2013 Sales and 2013 CAMA values from the 2011 and 2012 Visual Inspection areas will be used to conduct the market based ratio study.

2015 Performance Audit (Third Year)

2011 Visual Inspection Area	2012 Visual Inspection Area
2013 Visual Inspection Area	

- 2014 Sales and 2014 CAMA values from the 2011, 2012, and 2013 Visual Inspection areas will be used to conduct the market based ratio study.

2016 Performance Audit (Fourth Year)

2011 Visual Inspection Area	2012 Visual Inspection Area
2013 Visual Inspection Area	2014 Visual Inspection Area

- 2015 Sales and 2015 CAMA values from the 2011, 2012, 2013, and 2014 Visual Inspection areas will be used to conduct the market based ratio study.

Equalization Performance Audit Findings, 2013

2013 EQUALIZATION PERFORMANCE AUDIT

42 Counties meeting minimum points threshold for passing score:

Alfalfa	Kay
Atoka	Logan
Beaver	Love
Beckham	Major
Blaine	Marshall
Canadian	Mayes
Carter	Muskogee
Cherokee	Noble
Cimarron	Oklahoma
Cleveland	Osage
Cotton	Pawnee
Craig	Payne
Creek	Roger Mills
Custer	Rogers
Delaware	Sequoyah
Dewey	Stephens
Ellis	Tillman
Garfield	Tulsa
Grady	Wagoner
Grant	Washington
Jackson	Washita

EQUALIZATION PERFORMANCE AUDIT

35 Counties not meeting minimum points threshold for passing score:

Adair	Lincoln
Bryan	McClain
Caddo	McCurtain
Choctaw	McIntosh
Coal	Murray
Comanche	Nowata
Garvin	Okfuskee
Greer	Okmulgee
Harmon	Ottawa
Harper	Pittsburg
Haskell	Pontotoc
Hughes	Pottawatomie
Jefferson	Pushmataha
Johnston	Seminole
Kingfisher	Texas
Kiowa	Woods
Latimer	Woodward
LeFlore	

2013 Equalization Performance Audit Questions

TEST EQUALIZATION PERFORMANCE AUDIT QUESTIONS

275 Points Total

County Must Obtain 192 Points (70%) In Order to Achieve Compliance

1. **125 pts. total. Computer Assisted Mass Appraisal (CAMA). Real property assessed at Fair Cash Value (Constitution Article 10 Section 8, O.S. Title 68 §§ 2817 B; 2829, 2830, 2840).** For counties that did not actively value property using CAMA in 2012 and place those values on the assessment roll, they will automatically receive a "0" score for the Market Value Ratio Study components, which are "1A," "1B(1)," "1B(2)," and "1E" below, since no CAMA-based market value ratio study can be run.

(A). 50 pts. Market Value Ratio Study. CAMA market value ratio study using 2012 CAMA market values and 2012 sales.

Scoring for "1A" is calculated as follows:

Residential CAMA Appraisal to Sale median ratio falls between:

90% – 110% = 25 pts.

85% - 115% = 15 pts.

80% - 120% = 10 pts.

Commercial CAMA Appraisal to Sale median ratio falls between:

90% – 110% = 25 pts.

85% - 115% = 15 pts.

80% - 120% = 10 pts.

75% - 125% = 5 pts.

(B). (1). 15 pts. The county's residential Coefficient of Dispersion (COD) of the above market value ratio study is less than or equal to 20% (O.S. Title 68 § 2866).

Using the statistics generated from the market value ratio study in "A" above, "B1" is scored as follows:

Residential COD is:

< or = 20% = 15 pts.

21% - 30% = 8 pts.

31% - 50% = 4 pts.

(B). (2). 15 pts. The county's commercial Coefficient of Dispersion (COD) of the above market value ratio study is less than or equal to 20% (O.S. Title 68 § 2866).

Using the statistics generated from the market value ratio study in "A" above, "B2" is scored as follows:

Commercial COD is:

< or = 20% = 15 pts.

21% - 30% = 8 pts.

31% - 50% = 4 pts.

(C). 25 pts. Data Collection/Field Inspection Complete and Accurate (O.S. Title 68 § 2821 (710:10-3-15,a,b.)). A random sample of at least five improved residential, at least five improved commercial, and at least five improved agricultural property record summaries was generated, and a field verification of all data elements was conducted. These samples were taken from the 2011 visual inspection area. Each discrepancy was marked and noted.

This question is scored based on the following increments for compliance determinations, with partial credit allowed based on the number, type, and significance of errors discovered during the audit:

0 Errors Affecting Value and 0 – 4 Errors Not Affecting Value = 25 pts.

0 Errors Affecting Value and 5 or More Errors Not Affecting Value = 13 pts.

1 – 3 Errors Affecting Value and 0 – 8 Errors Not Affecting Value = 13 pts.

1 – 3 Errors Affecting Value and 9 or More Errors Not Affecting Value = 0 pts.

4 or More Errors Affecting Value and Any Number of Errors Not Affecting Value = 0 pts.

(D). 10 pts. Status of the Visual Inspection Plan ((710:10-3-16) (710:10-3-63) O.S. Title 68 §§ 2820, 2821). A review of the county Visual Inspection Plan, 2011 Progress Report to Legislature, and number of parcels inspected for 2011 was conducted to determine if each county was on schedule with the Visual Inspection Plan. If county was behind on parcel inspections by 10% or more, or if there was a significant lag in data entry of data-collected parcels, then a “0” score was reflected.

(E). 10 pts. Residential Market Use Related Differential (PRD) Price Related Differential, Measure of Vertical Equity (710:10-3-12,a4). Using the statistics generated from the market value ratio study in “A” above, “E” is scored as follows:

Residential PRD is:

.98 – 1.03 10 pts.

.90 – 1.11 7 pts.

.80 – 1.21 5 pts.

2. 50 pts. total. Assessment Administration

(A). 20 pts. Market values generated by the approved CAMA system and IAAO approved mass appraisal methodologies are transferred to the Assessment Administration (AA) system (710:10-3-13) (710:10-4-6). Audit was conducted to determine whether CAMA values were being generated and transferred to the AA system. If values were being maintained and transferred as necessary, county received 20 pts. If the county did not use CAMA to generate values, and no transfer occurred from CAMA to AA, then county received 0 pts.

(B). 10 pts. Data Bases. AA and CAMA systems current and accurate (710:10-3-13). CAMA and AA data bases were audited to determine whether they are current and accurate (This audit is separate from the more specific items covered in 2A, 2C, and 2D). If the county was in substantial compliance with this audit item, 10 pts. were awarded. For no deficiencies or minimal problems, the county received 10 pts. For more significant deficiencies, the county received 0 pts.

(C). 10 pts. Assessor Responsibilities. Annual Valuation; maintain and update existing appraisal information; comprehensive and complete coverage of the county for maintenance activity, i.e. addition of new construction and add-ons, deletions, demolition, and fire/storm damage (710:10-4-3). In addition to verifying that field data from the visual inspection area is entered into CAMA, a review of county maintenance activity was conducted. A sample of at least five (5) parcels outside the 2011 AND 2012 visual inspection areas to which improvements had been added or removed were analyzed, and a field verification of these maintenance items was performed after printing out a property data summary for these samples. If a county substantially complied with the majority of accepted practices in this area, 10 pts. were awarded. If significant deficiencies were found, county received 0 pts.

(D). 10 pts. Sales File Maintenance (710:10-3-14). At least ten (10) deeds from the County Clerk's office from about 3 to 6 months prior to the audit visit were reviewed for a data quality check. At least five (5) deeds from the County Clerk's office that were filed about one month prior to the audit visit were reviewed for a check of currency of data.

The deed information was reviewed and compared to the county assessor's computer records to look for any discrepancies. The sales file maintenance audit also included a review of the sales questionnaire process and procedures, sales screening and deed processing, sales file accuracy and completeness, sales coding, sales data entry, overall integrity of sales file, and regular physical inspection of sales.

If county substantially complied with accepted practices on data quality, 5 pts. were awarded. If significant deficiencies were noted, county received 0 pts.

After reviewing at least five deeds to determine data currency, if county was current on entry of all information into CAMA and AA, then 5 pts. were awarded. If county was not current, county received 0 pts.

3. 25 pts. Analysis of Cadastral Mapping (O.S. Title 68 § 2821 (710:10-3-17)). The following five phases of the mapping component were audited, with each phase scored at 5 pts.

(A). 5 pts. Is the Ownership Completely Mapped? Audit was conducted to determine if the mapped non-exempt parcel count was within 95% of the total non-exempt parcel count.

(B). 5 pts. Is Ownership Up to Date? Audit was conducted by analyzing maps showing at least five (5) new parcel splits. A determination was made as to whether splits were being systematically performed for deeds filed.

(C). 5 pts. Can the County Produce a Parcel Map with Current School District Boundaries? Audit was conducted by analyzing copies of a sample of at least five (5) section maps containing school district boundary lines. The complete set of samples had to match the boundary lines on the OU web site: www.csa.ou.edu

(D). 5 pts. Can the County Produce a Parcel Map with Current City Boundaries? Audit was conducted by reviewing a printed copy of a random city selected by the auditor containing the **ENTIRE**, complete boundaries for the whole city. The sample city map had to match the boundary map provided by: www.csa.ou.edu.

(E). 5 pts. Can the County Produce a Parcel Map with the OTC Approved Soils and Current Land Use? Audit was conducted by utilizing the required replacement agricultural samples for the 2013 Equalization Study, and review of parcel maps with soils and current land use mapped for each of these samples. The soils were required to match the soil mapping provided by the "Oklahoma Counties Map Viewer," or the old Soil Conservation Service Soil Book for compliance. The land use was confirmed by actual site visits.

4. **15 pts. Have eligible required personnel met accreditation requirements? (O.S. Title 68 § 2816)** A list was obtained from the county of all staff members in the assessor's office as of January 1, 2013, along with their current job function/description, length of time in that position, and original date hired, then this list was compared to the Center for Local Government Technology (CLGT) accreditation list for each county. All personnel involved in the valuation process were required to have advanced accreditation for the county to receive credit for this question, however new staff members are allowed to be working on initial and advanced accreditation in accordance with the specified statutory time frames. These situations with either new employees, or employees who had started new functions that now involve the valuation process were documented by recording employment start date and progress towards accreditation. If **ANY** staff member involved in the valuation process did not comply with all of the accreditation requirements in 68 O.S. § 2816, then the county received a "0" on this question. No partial compliance was awarded.
5. **15 pts. The county is using appropriate agricultural use value methodology for land and nonresidential improvements, approved by the Oklahoma Tax Commission Ad Valorem Division and State Board of Equalization for valuation of agricultural classified properties (O.S. Title 68 §§ 2817 B,C,D).** An audit was conducted to determine whether appropriate agricultural use value methodology and approved dollar per point is being utilized for valuation of all agricultural parcels. If a county complied with accepted practices in this area, 10 pts. were awarded. If deficiencies were found, the county received 0 pts.
6. **15 pts. The county is complying with all personal property classifications, annual valuation and assessment procedures (O.S. Title 68 §§ 2817 (A)(F), 2829, 2844 (A)(B), A.G. Op. 00-23).** An audit was conducted using at least ten (10) 2012 business personal property accounts and at least five (5) 2012 agricultural personal accounts selected as a sample. For these sample accounts, both renditions and all associated computer records (CAMA and AA as necessary) were analyzed to verify compliance with the following basic information/data and procedures used to estimate the fair cash value of the assets:

New Assets: Cost new of the asset, plus any cost for delivery and installation, less one (1) year of depreciation (age/life from the Oklahoma Business Personal Property Schedule) equals estimated market value. For any personal property account included in the sample of new assets that substantially follows these valuation procedures for the items associated with that account, then the county would receive one (1) pt. for that account.

Older Assets: Original cost new of the asset, multiplied by the trending factor to adjust the original cost to RCN, less depreciation (age/life from the Oklahoma Business Personal Property Schedule) equals estimated market value. For any personal property account included in the sample of older assets that substantially follows these valuation procedures for the items associated with that account, then the county would receive one (1) pt. for that account.

Audit Items for Each Personal Property Sample:

- A. Correct rendition form with current asset listing?
- B. Original Cost Listed on older assets, or Cost New for new assets?
- C. Trending, for older assets (original cost adjusted to RCN) by age of asset?
- D. Use of approved Oklahoma personal property depreciation schedule for the audit sample asset?
- E. Current Market Value for audit sample asset using procedures in A-D above?

If a county substantially complied with audit items A-E above on 9 or 10 of the sample business personal property accounts, then they received 10 points for that portion of the question. If the county substantially complied with 7 or 8 of the sample business accounts, they received 5 pts. And if a county substantially complied with 6 or less business accounts, then they received 0 pts. for the business personal property portion of the question.

For the agricultural personal property accounts, if a county substantially complied with audit items A-E above on 4 or 5 of the agricultural personal property samples, then they received 5 pts. If the county substantially complied with 3 or less agricultural accounts, then they received 0 pts.

7. **10 pts. The county's appraisal procedures are properly maintaining capped values within the five percent (5%) increase allowed unless the property is improved or transferred, and are not increasing the taxable value subject to the Constitutional Senior Valuation Limitation (*Constitution Article 10 Section 8C*).** A sample of at least ten (10) residential and at least five (5) commercial unsold properties were analyzed to verify compliance with this question.

A sample of at least five (5) "Freeze" applications in county were obtained and analyzed. The 2011 and 2012 values on these properties which should be "frozen" pursuant to the Constitution for 2012 were audited to see whether 2012 value was the same or less than the 2011 value, unless improvements had been added. If improvements were added to a "frozen" property, these properties were audited to see whether the market value of the improvements was added to the 2011 value as required by the Constitution and statutes.

If a county complied with the Constitutional provisions in this area, 10 pts. were awarded. If deficiencies were found, the county received 0 pts.

8. **10 pts. Uncapped property is valued at its actual fair cash value, based upon its highest and best use for which used (*Constitution Article 10, Section 8B; O.S. Title 68 § 2819*).** Statistics generated from the 2012 Equalization Study were utilized to answer this question. A county received 10 pts. if the Residential, Commercial, and Agricultural median audited assessment percentages and COD's all fell within SBOE guidelines. The county received 5 pts. if the median audited assessment percentages for Residential, Commercial and Agricultural property classes were within statutory and SBOE guidelines, but the COD's on one or more class exceeded the statutory limit of 20. The county received 0 pts. if **ANY** of the median audited assessment percentages fell outside statutory and SBOE guidelines.

9. **10 pts. The County is exclusively using the current Oklahoma Tax Commission approved forms (*O.S. Title 68 § 2835*).** All county ad valorem forms were audited to determine whether the most current and updated OTC approved forms were in use. **ALL** forms were required to comply for a county to receive credit on this question. If a county complied with use of all approved forms, 10 pts. were awarded. If improper or outdated forms were found, the county received 0 pts.

**2013 Equalization Performance Audit
Scoring Detail, County Order**

2013 Equalization Performance Audit Scoring Detail, County Order

Question:	All	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9
Possible Points:	275 pts. Total	50	30	25	25	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Adair - 2013	145	0	8	25	0	7	0	10	10	10	0	5	5	5	5	0	15	15	10	5	10
Alfalfa - 2013	219	40	4	25	10	0	20	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Atoka - 2013	195	35	0	25	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	5	10
Beaver - 2013	252	35	30	25	10	7	20	10	10	10	0	5	5	5	5	15	15	15	10	10	10
Beckham - 2013	210	10	8	25	10	7	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Blaine - 2013	214	30	4	25	10	0	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Bryan - 2013	145	0	0	25	10	0	0	0	10	10	5	5	5	5	5	15	15	5	10	10	10
Caddo - 2013	154	25	4	0	10	0	0	10	10	10	0	5	5	5	5	15	15	15	10	0	10
Canadian - 2013	243	30	23	25	10	10	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Carter - 2013	202	15	12	25	10	10	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Cherokee - 2013	218	50	23	25	10	5	0	10	10	10	0	5	5	5	5	15	15	15	0	10	0
Choctaw - 2013	128	0	0	13	10	0	0	10	10	10	5	5	0	0	0	15	15	15	10	10	0
Cimarron - 2013	250	50	8	25	10	7	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Cleveland - 2013	235	35	23	25	10	7	20	10	10	10	5	5	0	0	0	15	15	15	10	10	10
Coal - 2013	148	0	0	13	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Comanche - 2013	149	35	4	0	10	0	0	10	10	10	5	5	5	5	5	15	15	0	10	5	0
Cotton - 2013	198	40	8	25	10	0	0	10	10	10	5	5	5	5	5	15	15	5	10	5	10
Craig - 2013	194	25	4	25	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Creek - 2013	231	20	16	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Custer - 2013	199	10	4	25	10	0	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10

2013 Equalization Performance Audit Scoring Detail, County Order

Question:	All	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9
Possible Points:	275 pts. Total	50	30	25	25	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Delaware - 2013	220	40	23	25	10	7	0	10	10	10	5	5	5	5	5	0	15	15	10	10	10
Dewey - 2013	221	35	4	25	10	7	20	0	10	10	5	5	5	5	5	15	15	15	10	10	10
Ellis - 2013	235	20	23	25	10	7	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Garfield - 2013	212	25	15	25	10	7	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Garvin - 2013	115	0	0	0	0	0	0	10	10	0	5	5	5	5	5	15	15	15	10	5	10
Grady - 2013	202	50	12	13	10	7	0	10	10	10	5	5	5	5	5	15	15	15	10	0	0
Grant - 2013	224	40	4	25	10	0	20	10	10	10	0	5	5	5	5	15	15	15	10	10	10
Greer - 2013	160	0	0	25	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Harmon - 2013	165	0	0	25	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Harper - 2013	165	0	0	25	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Haskell - 2013	153	0	0	13	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Hughes - 2013	148	0	0	13	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	5	10
Jackson - 2013	193	10	8	25	10	10	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Jefferson - 2013	145	15	0	0	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	5	10
Johnston - 2013	140	0	0	25	0	0	0	0	10	5	5	5	5	5	5	15	15	15	10	10	10
Kay - 2013	248	30	23	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Kingfisher - 2013	150	0	0	25	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	10	0
Kiowa - 2013	155	0	0	25	0	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Latimer - 2013	140	0	0	0	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
LeFlore - 2013	138	0	0	13	10	0	0	10	10	10	5	5	5	5	5	15	15	0	10	10	10

2013 Equalization Performance Audit Scoring Detail, County Order

Question:	All	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9
Possible Points:	275 pts. Total	50	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Lincoln - 2013	130	0	0	0	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Logan - 2013	205	30	15	0	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Love - 2013	205	35	8	25	10	7	0	10	10	10	5	5	5	5	5	15	15	5	10	10	10
McClain - 2013	160	0	0	25	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	10	10
McCurtain - 2013	115	0	0	0	0	0	0	0	10	10	5	5	5	5	0	15	15	15	10	10	10
McIntosh - 2013	162	0	0	25	10	7	0	10	10	10	0	5	5	5	0	15	15	15	10	10	10
Major - 2013	204	40	4	0	10	0	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Marshall - 2013	197	35	12	25	10	5	0	10	10	10	5	5	5	5	5	15	15	5	10	10	0
Mayer - 2013	207	25	12	25	10	5	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Murray - 2013	120	0	0	0	0	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Muskogee - 2013	242	40	12	25	10	5	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Noble - 2013	224	50	12	0	10	7	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Nowata - 2013	185	25	0	25	10	0	0	10	10	10	0	5	5	5	5	15	15	15	10	10	10
Okfuskee - 2013	160	0	0	25	10	0	0	10	10	5	5	5	5	5	5	15	15	15	10	10	10
Oklahoma - 2013	258	50	23	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Okmulgee - 2013	170	25	0	25	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Osage - 2013	243	50	8	25	10	5	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Ottawa - 2013	165	40	0	0	10	0	0	10	10	10	0	0	5	5	5	15	15	10	10	10	10
Pawnee - 2013	246	40	16	25	10	10	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Payne - 2013	238	25	23	25	10	10	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10

2013 Equalization Performance Audit Scoring Detail, County Order

Question:	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9
Possible Points:	50	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
All	133	0	13	0	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Pittsburg - 2013	275 pts. Total	133	0	13	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Pontotoc - 2013	125	0	0	0	0	0	0	10	5	5	5	5	5	5	15	15	15	10	10	0
Pottawatomie - 2013	100	0	0	0	0	0	10	10	10	5	5	5	5	5	0	15	10	10	10	0
Pushmataha - 2013	138	0	13	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	10	0
Roger Mills - 2013	192	0	12	25	10	10	0	10	10	5	5	5	5	5	15	15	15	10	5	10
Rogers - 2013	224	35	4	25	10	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Seminole - 2013	143	0	13	10	0	0	10	10	10	5	5	5	0	0	15	15	15	10	10	0
Sequoyah - 2013	215	25	15	25	10	10	0	10	10	5	5	5	5	5	15	15	15	10	10	0
Stephens - 2013	228	50	8	25	0	5	20	10	10	5	5	5	5	5	15	15	15	10	10	0
Texas - 2013	180	0	0	25	10	5	20	0	10	5	5	5	5	5	15	15	15	10	10	0
Tillman - 2013	210	25	0	25	10	0	20	10	10	5	5	5	5	5	15	15	15	10	10	0
Tulsa - 2013	265	40	30	25	10	10	20	10	10	5	5	5	5	5	15	15	15	10	10	0
Wagoner - 2013	205	25	15	25	10	10	0	10	10	5	5	5	5	5	15	15	15	0	10	10
Washington - 2013	217	15	12	25	10	10	20	10	10	5	5	5	5	0	15	15	15	10	10	0
Washita - 2013	209	15	4	25	10	5	20	10	10	5	5	5	5	5	15	15	15	10	10	0
Woods - 2013	173	0	8	25	10	10	0	10	10	5	5	5	5	5	15	15	15	10	10	0
Woodward - 2013	120	0	0	0	10	0	0	10	10	5	5	5	5	5	15	15	15	10	10	0

**2013 Equalization Performance Audit
Scoring Detail
Descending Order of Total Score**

2013 Equalization Performance Audit Scoring Detail, Descending Order of Total Score

Question:	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9
<i>Possible Points:</i>	50	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Tulsa - 2013	40	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Oklahoma - 2013	50	23	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Beaver - 2013	35	30	25	10	7	20	10	10	10	0	5	5	5	5	15	15	15	10	10	10
Cimarron - 2013	50	8	25	10	7	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Kay - 2013	30	23	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Pawnee - 2013	40	16	25	10	10	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Canadian - 2013	30	23	25	10	10	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Osage - 2013	50	8	25	10	5	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Muskogee - 2013	40	12	25	10	5	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Payne - 2013	25	23	25	10	10	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Cleveland - 2013	35	23	25	10	7	20	10	10	10	5	5	0	0	0	15	15	15	10	10	10
Ellis - 2013	20	23	25	10	7	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Creek - 2013	20	16	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Stephens - 2013	50	8	25	0	5	20	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Grant - 2013	40	4	25	10	0	20	10	10	10	0	5	5	5	5	15	15	15	10	10	10
Noble - 2013	50	12	0	10	7	20	10	10	10	5	5	5	5	0	15	15	15	10	10	10
Rogers - 2013	35	4	25	10	0	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Dewey - 2013	35	4	25	10	7	20	0	10	10	5	5	5	5	5	15	15	15	10	10	10
Delaware - 2013	40	23	25	10	7	0	10	10	10	5	5	5	5	5	0	15	15	10	10	10
Alfalfa - 2013	40	4	25	10	0	20	10	10	10	5	5	5	5	5	15	15	15	10	10	0

2013 Equalization Performance Audit Scoring Detail, Descending Order of Total Score

Question:	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9	
Possible Points:	50	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10	
All	218	50	23	25	10	5	0	10	10	10	0	5	5	5	15	15	15	0	10	0	
275 pts. Total																					
Cherokee - 2013																					
Washington - 2013																					
Sequoyah - 2013																					
Blaine - 2013																					
Garfield - 2013																					
Beckham - 2013																					
Tillman - 2013																					
Washita - 2013																					
Mayer - 2013																					
Logan - 2013																					
Love - 2013																					
Wagoner - 2013																					
Major - 2013																					
Carter - 2013																					
Grady - 2013																					
Custer - 2013																					
Cotton - 2013																					
Marshall - 2013																					
Atoka - 2013																					
Craig - 2013																					

2013 Equalization Performance Audit Scoring Detail, Descending Order of Total Score

Question:	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9	
Possible Points:	50	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10	
All	193	10	8	25	10	10	0	10	10	10	5	5	5	5	15	15	15	10	10	10	
275 pts. Total																					
Jackson - 2013																					
Roger Mills - 2013																					
Nowata - 2013																					
Texas - 2013																					
Woods - 2013																					
Okmulgee - 2013																					
Harmon - 2013																					
Harper - 2013																					
Ottawa - 2013																					
McIntosh - 2013																					
Greer - 2013																					
McClain - 2013																					
Okfuskee - 2013																					
Kiowa - 2013																					
Caddo - 2013																					
Haskell - 2013																					
Kingfisher - 2013																					
Comanche - 2013																					
Coal - 2013																					
Hughes - 2013																					

2013 Equalization Performance Audit Scoring Detail, Descending Order of Total Score

Question:	Q1(A)	Q1(B)	Q1(C)	Q1(D)	Q1(E)	Q2(A)	Q2(B)	Q2(C)	Q2(D)	Q3(A)	Q3(B)	Q3(C)	Q3(D)	Q3(E)	Q4	Q5	Q6	Q7	Q8	Q9
Possible Points:	50	30	25	10	10	20	10	10	10	5	5	5	5	5	15	15	15	10	10	10
Adair - 2013	0	8	25	0	7	0	10	10	10	0	5	5	5	5	0	15	15	10	5	10
Bryan - 2013	0	0	25	10	0	0	0	10	10	5	5	5	5	5	15	15	5	10	10	10
Jefferson - 2013	15	0	0	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	5	10
Seminole - 2013	0	0	13	10	0	0	10	10	10	5	5	5	0	0	15	15	15	10	10	10
Johnston - 2013	0	0	25	0	0	0	0	10	5	5	5	5	5	5	15	15	15	10	10	10
Latimer - 2013	0	0	0	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	10
LeFlore - 2013	0	0	13	10	0	0	10	10	10	5	5	5	5	5	15	15	0	10	10	10
Pushmataha - 2013	0	0	13	10	0	0	10	10	10	5	5	5	5	0	15	15	15	10	10	0
Pittsburg - 2013	0	0	13	0	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Lincoln - 2013	0	0	0	10	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Choctaw - 2013	0	0	13	10	0	0	10	10	10	5	5	0	0	0	15	15	15	10	10	0
Pontotoc - 2013	0	0	0	10	0	0	0	10	5	5	5	5	5	5	15	15	15	10	10	10
Murray - 2013	0	0	0	0	0	0	10	10	10	5	5	5	5	5	15	15	15	10	10	0
Woodward - 2013	0	0	0	10	0	0	0	10	10	5	5	5	5	5	15	15	15	10	10	0
Garvin - 2013	0	0	0	0	0	0	10	10	0	5	5	5	5	5	15	15	15	10	5	10
McCurtain - 2013	0	0	0	0	0	0	0	10	10	5	5	5	5	0	15	15	15	10	10	10
Pottawatomie - 2013	0	0	0	0	0	0	10	10	10	5	5	5	5	5	0	15	10	10	10	0

Historical Annual Valuation Audit Results

2012 Annual Valuation Audit Results

Questions 1 - 10

Historical #'s

Previous Points Totals

County Number	County Name	Real Prop. Assessment Percentages	Cap and Freeze	Sales to Fair Cash Value	Pers. Prop. Assessment Percentages	Visual Inspection Plan	Valuation Adjustments	CAMA Valuation Outside VI Area	Agricultural Valuation Practices	Personal Property Forms Compliance	Personal Property Procedures	2012 Total Score	2011 Total Score	2010 Total Score	2009 Total Score	2008 Total Score
No.	County	1	2	3	4	5	6	7	8	9	10	Total	Total	Total	Total	Total
01	Adair	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
02	Alfalfa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
03	Atoka	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
04	Beaver	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
05	Beckham	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	100	100	100
06	Blaine	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	90	90	90
07	Bryan	✓	✓	✓	✓	✓	-10	-10	✓	✓	✓	80	90	90	90	90
08	Caddo	Category 2 SBOE Non-Compliance, Under Compliance Plan, No Audit Conducted														
09	Canadian	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	90	100	100
10	Carter	✓	✓	-10	✓	✓	✓	✓	✓	✓	✓	90	90	70	90	90
11	Cherokee	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
12	Choctaw	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	70
13	Cimarron	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
14	Cleveland	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
15	Coal	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
16	Comanche	✓	✓	-10	✓	✓	✓	✓	✓	-10	✓	80	90	90	100	100
17	Cotton	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
18	Craig	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	100	90
19	Creek	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	90	90	90
20	Custer	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	100	100
21	Delaware	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
22	Dewey	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
23	Ellis	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
24	Garfield	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	90	90	100	90
25	Garvin	✓	✓	-10	✓	✓	✓	-10	✓	✓	✓	80	90	90	90	90
26	Grady	✓	✓	-10	✓	✓	✓	✓	✓	✓	✓	90	90	80	90	80
27	Grant	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	90	90	100	90
28	Greer	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
29	Harmon	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
30	Harper	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	70	90	90	90
31	Haskell	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
32	Hughes	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
33	Jackson	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
34	Jefferson	✓	✓	✓	✓	-10	-10	-10	✓	✓	✓	70	70	70	90	90
35	Johnston	✓	✓	✓	✓	✓	-10	-10	✓	✓	✓	80	90	90	90	90
36	Kay	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100

2012 Annual Valuation Audit Results

Questions 1 - 10

Historical #'s

Previous Points Totals

		2012 Annual Valuation Audit Results										Historical #'s				
		Questions 1 - 10										Previous Points Totals				
		County Number										County Name				
		Real Prop. Assessment Percentages										Cap and Freeze				
		Sales to Fair Cash Value										Pers. Prop. Assessment Percentages				
		Visual Inspection Plan										Valuation Adjustments				
		CAMA Valuation of Unsold										Agricultural Valuation Outside VI Area				
		Personal Valuation Practices										Personal Property Forms Compliance				
		2012 Total Score										2011 Total Score				
		2010 Total Score										2009 Total Score				
		2008 Total Score										2007 Total Score				
No.	County	1	2	3	4	5	6	7	8	9	10	Total	Total	Total	Total	Total
37	Kingfisher	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
38	Kiowa	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	100	100	90	90
39	Latimer	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
40	LeFlore	✓	✓	✓	✓	✓	✓	-10	✓	✓	-10	80	90	90	90	90
41	Lincoln	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	80	80	80	90
42	Logan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	70	100	100	100
43	Love	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	*
44	McClain	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	80	90	90
45	McCurtain	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	80	90	80	70
46	McIntosh	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	80	90
47	Major	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	90	90	80	90
48	Marshall	✓	✓	✓	✓	✓	✓	✓	✓	-10	✓	90	90	90	80	100
49	Mayes	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
50	Murray	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
51	Muskogee	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
52	Noble	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
53	Nowata	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	80	70	90	90
54	Okfuskee	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	80	90
55	Oklahoma	✓	✓	✓	-10	✓	✓	✓	✓	-10	-10	70	100	100	100	100
56	Okmulgee	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	80	90	70
57	Osage	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
58	Ottawa	✓	✓	✓	✓	✓	✓	-10	-10	✓	✓	80	80	80	80	80
59	Pawnee	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
60	Payne	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	90	100	100	100
61	Pittsburg	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	80	80
62	Pontotoc	✓	✓	✓	✓	✓	-10	-10	✓	✓	✓	80	80	80	80	80
63	Pottawatomie	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	80	90
64	Pushmataha	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
65	Roger Mills	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	80	90
66	Rogers	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	100	100	100	100
67	Seminole	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	90	90	90	90
68	Sequoyah	Category 2 SBOE Non-Compliance, Under Compliance Plan, No Audit Conducted														
69	Stephens	✓	✓	-10	✓	✓	✓	✓	✓	✓	✓	90	100	90	100	100
70	Texas	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	70	90	90	90
71	Tillman	✓	✓	-10	✓	✓	✓	✓	✓	✓	✓	90	100	100	100	*

		<i>Questions 1 - 10</i>										<i>Previous Points Totals</i>				
		Real Prop. Assessment Percentages	Cap and Freeze	Sales to Fair Cash Value	Pers. Prop. Assessment Percentages	Visual Inspection Plan	Valuation Adjustments	CAMA	Agricultural Valuation Outside VI Area	Personal Valuation Practices	Personal Property Forms Compliance	2012 Total Score	2011 Total Score	2010 Total Score	2009 Total Score	2008 Total Score
No.	County	1	2	3	4	5	6	7	8	9	10	Total	Total	Total	Total	Total
72	Tulsa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	100
73	Wagoner	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	90	100
74	Washington	✓	✓	✓	✓	✓	✓	-10	✓	✓	✓	90	100	100	100	100
75	Washita	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	100	100	100	90
76	Woods	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	90	90	90	90
77	Woodward	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100	90	90	70	90

* Non-Compliance County Under Special Compliance Plan, No Audit Conducted That Year

Improvements & Concerns Letters Summary

IMPORTANT: For Explanation of Numeric Keys by Category Below, Please See Pages Following Spreadsheet

Improvements and Concerns Letters Historical Summary by Year

<div style="font-size: 2em; font-weight: bold; text-align: center;">OTC</div>		Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection
		2012		2011		2010		2009		2008		2007		2006	
No.	County														
01	Adair	1,15		1,15		1		1		1,13		1,2,8,9	5	1,2	
02	Alfalfa		1	NONE		8	1	8		1,8		1		1	
03	Atoka	NONE		NONE			2	NONE		NONE		NON COMPLIANCE		NON COMPLIANCE	
04	Beaver	NONE		NONE		NONE		NONE		8		NONE		NON COMPLIANCE	
05	Beckham	1		1		NONE		NONE		NONE		NONE		1	
06	Blaine	NONE		NONE		1,11		1,8		1,8		1,8,9		1	
07	Bryan	1		1		1		1		1	3	1,7		1,7	
08	Caddo	NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE	
09	Canadian	NONE		NONE		10	2	NONE		NONE		NONE		NONE	
10	Carter	1,16		1,16		1		1		1,8,13		1		1	
11	Cherokee	1,15		1,15		1		1,8		1,8	1	1	1	1,2	
12	Choctaw	1,15	1	1,15	1	1	1	1	1	1,7	1,3	1	1,4	1	1
13	Cimarron	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
14	Cleveland	NONE		NONE			2	NONE		NONE		1,2		1,2	
15	Coal	1,15		1,15		1		1		1	3	1		1,2	1
16	Comanche	1,14	3	1,14	3	2,14	3	NONE		NONE		NONE		NONE	
17	Cotton	NONE		NONE			1,3	NONE		13	1	1	1	NONE	
18	Craig	1		1		1		1		1		1		1	
19	Creek	1		1	1	1	1	1		1		1		1,3	
20	Custer	1		1		NONE		NONE		NONE		NONE		1	
21	Delaware	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
22	Dewey	NONE		NONE		NONE		8		8		NONE		NONE	
23	Ellis	NONE		NONE		NONE		NONE		NONE		NON COMPLIANCE		NON COMPLIANCE	
24	Garfield	1		1		1	1	NONE		1	1	1,2		1,2	
25	Garvin	1,15	2	1,15	2	1	2	1		1		1,8,9		1	
26	Grady	1	2	1	2	1	1	1	1	1		1		1	
27	Grant	1		1		1	1	NONE		1,2,13		1,2	1	1,2	1
28	Greer	1		1		1		1		1		1,8,9		1	
29	Harmon	1		1		1		1		1		1		1	
30	Harper	1,15	1	1,15	1	1	1	1	1	1	1	1	1	1	1
31	Haskell	1,7,15		1,7,15		1,7		1,7		1,7		1,7		1	
32	Hughes	1,15		1,15		1		1		1		1		1	
33	Jackson	1,15		1		1		1		1		1,2		1	
34	Jefferson	1,14,15	2	1,14,15	2	1,14	2	1		1,13		1,8,9		1	
35	Johnston	1		1		1	2	1		1		1,8,9		1	1
36	Kay	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
37	Kingfisher	1,16		1,16		1		1		1		1,2		1,2	
38	Kiowa	1		1		1		1		1		1		1	
39	Latimer	1,15		1,15		1		1		1		1		1	

IMPORTANT: For Explanation of Numeric Keys by Category Below, Please See Pages Following Spreadsheet

Improvements and Concerns Letters Historical Summary by Year

OTC		Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection	Valuation Practices	Data Collection / Visual Inspection
		2012		2011		2010		2009		2008		2007		2006	
No.	County														
40	LeFlore	1, 8,15, 17		1, 8,15		1,8		1,8		8,13		1		1,3	
41	Lincoln	1,2,16		1,2,16		1,7		1,7		1		1		1	
42	Logan	1,2,16		1,2,16		8		8		7,8		8,9		NONE	
43	Love	NONE		NONE		NONE		NONE		NON COMPLIANCE		NON COMPLIANCE		1	
44	McClain	1, 15		1	2, 3	1	2,3	1	3	1	3	1	3	1	3
45	McCurtain	1, 2, 3, 15	1	1, 2, 3	1	1,2,3	1	1,2	1	1,2,13	1	1,2	1	1	1
46	McIntosh	1, 6,15,16	3	1,6	3	1,6	3	1,6		1,6		1		1,2	
47	Major	NONE		1		1		1,8		1,8		1,8,9		7	
48	Marshall	1,15		1,15	1	1	1	1	1	NONE		1,8,9		1	
49	Mayes	1		1		1		1		1		1		1,2	
50	Murray	1		1	2	1		1		1		1		1	
51	Muskogee	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
52	Noble	16		NONE		8		8		8		NONE		1	
53	Nowata	1,15		1		1		1		1,13		1		1,2	
54	Okfuskee	1,15		1,7,15		1,7		1	4	1	4	1,2	4	1	4
55	Oklahoma	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
56	Okmulgee	1,15		1		1		1		1,13		1		1	
57	Osage	NONE		NONE		NONE		NONE		NONE		NONE		1	
58	Ottawa	1, 7, 15	2	1, 7, 15	2	1,7	2	1,7,14		1,7,14		1,7		1,7	
59	Pawnee	NONE		NONE		NONE		NONE		1		1,2		1,2	
60	Payne	NONE		2		NONE		NONE		NONE		NONE		NONE	
61	Pittsburg	1,15,16	2	1	2	1	2	1,7		1,7		1		1	
62	Pontotoc	1		1, 2	1	1,2	1	1	1	1	1	1,8	1	1	
63	Pottawatomie	1, 15	2, 3	1, 15	3	1	3	1,2,6	3	1,6	3	1		1	1
64	Pushmataha	1,15,16	2	1	2	1	2	1		1,7,8		1,7		1,7	
65	Roger Mills	12		12		12		12		1,8,12		1,2,8,9,12		1,2	
66	Rogers	NONE		NONE		NONE		NONE		NONE		NONE		1	
67	Seminole	1,15,16	2, 4	1,16	2, 4	1	2,4	1,7		1,4,8	4	1	4	1	4
68	Sequoyah	NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE		1,7,13,14	1,3	1,7,14		1,7,14	
69	Stephens	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
70	Texas	1		1		1		1		1,8	1	1	1	1	1
71	Tillman	NONE		NONE		NONE		NONE		NON COMPLIANCE		NON COMPLIANCE		NON COMPLIANCE	
72	Tulsa	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
73	Wagoner	NONE		NONE		NONE		NONE		NONE		NONE		NONE	
74	Washington	NONE		NONE		NONE		NONE		8		NONE		1,2	
75	Washita	NONE		NONE		NONE		NONE		1		1		1	
76	Woods	NONE		1		1		1,8		1,8		1		1,7	
77	Woodward	1, 16		1, 16		1,11		1		1		1		1	

Numeric Keys for Improvements and Concerns Summary

Valuation Practices:

- 1 = ***All unsold property*** in county should be adjusted to actual fair cash value annually using sales files, market studies, and CAMA resources (See 68 O.S. §§ 2829 (A), 2817 (B), 2830 (B), 2820 (C), OTC Rules 710:10-4-3, 710:10-4-6, 710:10-4-7 and 710:10-4-8 (9)).
- 2 = ***All sales*** in county should be adjusted to actual fair cash value annually (See 68 O.S. § 2817 (B), OTC Rules 710:10-4-6 and 710:10-4-3).
- 3 = Sales are not being properly coded into the CAMA system. Multiple qualified sales are not being entered correctly, causing significant problems with Equalization Study data gathering. (See 68 O.S. § 2821 (E), 2827, 2866, OTC Rules 710:10-3-22, and 710:10-3-24).
- 4 = Sales are being adjusted in the same year in which the property sells, instead of the year following the sale (See 68 O.S. §§ 2817(B), 2817.1(B), Okla. Const. Art. X, Section 8B).
- 5 = Sales verification letters are not being sent on properties where there are questions surrounding the sale (See 68 O.S. § 2821 (E)).
- 6 = Commercial property sales need to be reviewed to determine if personal property has been included in the sale (See 68 O.S. § 2821 (E)).
- 7 = Proper agricultural use value methodology should be utilized (See 68 O.S. § 2817 (C) and OTC Rules 710:10-4-8 (10)).
- 8 = County is using or accepting "Same as Last Year" as rendition list to value assets (See 68 O.S., §§ 2817; 2818 (A) 1, B; 2838 (A)).
- 9 = County is not using current State approved forms to obtain a full and complete list of all taxable property (See 68 O.S. § 2835 (A) & (B)).
- 10 = Incorrect Application of Personal Property Penalties (See 68 O.S. §§ 2836 (D), 2839 (B)).
- 11 = Senior freeze account valuations should remain constant as long as Constitutional and statutory qualifications are maintained (See Oklahoma Constitution, Article 10, § 8 (C), 68 O.S. § 2890.1, OTC Rules 710:10-1-4).

Numeric Keys For Improvements and Concerns Summary, Continued
Page 2

- 12 = County needs enhancements, updates and adjustments to CAMA system to improve the valuation and appraisal process.
- 13 = Coefficient of dispersion (COD) exceeds maximum 20% allowed (See 68 O.S. § 2866 B,6).
- 14 = Full accreditation of all staff involved in the valuation process (See 68 O.S. § 2816).

Data Collection / Visual Inspection:

- 1 = Improvements in fieldwork, including visual inspection efforts so that all parcels are being accurately physically inspected at least once every four years (See 68 O.S. § 2820, OTC Rules 710:10-4-2, 710:10-4-3 and 710 10-4-6).
- 2 = Data Collection and/or Data Entry Quality Control (See 68 O.S. §§ 2820, 2821, OTC Rules 710:10-4-3 (b), 710:10-4-3 (c)).
- 3 = Review staffing levels for field data collection in order to maintain visual inspection schedule as required by statute (See 68 O.S. § 2820, OTC Rules 710:10-4-2, 710:10-4-3 and 710:10-4-6).
- 4 = Agricultural use should be reviewed regularly as part of the ongoing visual inspection plan cycle (See 68 O.S. §§ 2817 (B), 2817 (C), 2829, OTC Rules 710:10-4-8 (10) and 710:10-4-3 (C)).
- 5 = No approved visual inspection plan on file with Ad Valorem Division (See 68 O.S. § 2820).

Definitions

Definition of terms and statistics used in Performance Audit Report

The words and terms below have the following meanings in this report, unless the context clearly indicates otherwise:

“AA” means Assessment Administration software utilized by counties to maintain ownership, taxing jurisdiction, and exemption information.

“Annual Valuation” means the systematic review and adjustment of the appraisals and assessments, by the county assessor, of taxable real and personal property, county-wide, on an annual basis, necessary to meet constitutional and statutory requirements of the ad valorem assessment process.

“Cadastral Mapping” means the process of developing and creating scale maps for assessment purposes showing the dimensions of each parcel and related information such as parcel identifier or account number, survey lines, and easements. Additional data is sometimes added and displayed on cadastral maps, such as sales prices or land values.

“CAMA” means Computer Assisted Mass Appraisal, a software program designed for appraising real and personal property that incorporates statistical analyses to assist the appraiser in estimating value.

“Coefficient of Dispersion, or COD” means a measure of assessment uniformity, indicating the average deviation of a group of ratios (see definition of ratio) from the median, expressed as a percentage of the median ratio (see definition of median ratio).

“Data collection” means the process of gathering information and property characteristics used in the valuation of all taxable real and personal property, including but not limited to property classification and characteristics. Data collection is done during the visual inspection process (see definition of visual inspection).

“Fair cash value, or Actual Fair Cash Value” means the value or price at which a willing buyer would purchase property and a willing seller would sell property if both parties are knowledgeable about the property and its uses and if neither party is under any undue pressure to buy or sell and for real property shall mean the value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the applicable January 1 assessment date. [See: 68 O.S. §2802(18)].

“Market value ratio study” means a statistical study of the relationship between the fair cash values (see definition of fair cash value) of various classes of property and corresponding sales prices. Individual ratios are calculated as follows (see definition of ratio): fair cash value divided by sales price. Overall median ratios (see definition of median ratio) for each property class are an indication of the true level of valuation for that class of property. Additional statistics are usually calculated as a part of a market value ratio study for the purpose of measuring uniformity of appraisals within a property class.

“Mean ratio” is calculated by adding all the ratios together (see definition of ratio) and dividing by the number of ratios.

“Median ratio” means the midpoint or middle ratio (see definition of ratio) when a set of ratios is ranked in order of magnitude from lowest to highest. If the number of ratios is even, then the middle two ratios are averaged to calculate the median ratio.

“Price-Related Differential, or PRD” means the mean ratio divided by the weighted mean ratio (see definitions of ratio, mean ratio, and weighted mean ratio). It is calculated as a measure of vertical assessment equity within a property class.

“Ratio” means the mathematical calculation of fair cash value / sales price.

“Visual inspection” means the program mandated by law and administered 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.

“Weighted mean ratio” is calculated by summing all the fair cash values in a ratio study (see definition of market value ratio study), summing all the sales prices, and then dividing the first result by the second result.