



OKLAHOMA

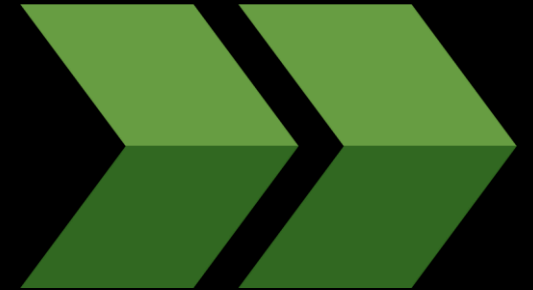
Tax Commission

I've Annexed, Now What?



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Tax Commission

Municipality Boundaries Past, Present and Future
“Oklahoma Streamlined Sales Tax Project”



Presenters:

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The Past

Prior to July 1, 1978, municipalities were tasked with maintaining their own boundary maps. The only known state-wide maps available were through private companies and the U.S. Census Bureau's BAS Survey (Boundary and Annexation Survey, we will talk more about that later).

Beginning July 1, 1978, municipalities were required to file their Annexations and De-Annexations through the county clerks' offices, establishing the Ordinance as matter of record. 11 O.S., § 21-112

Title 11. Cities and Towns

§11-21-112. Record regarding territory annexed or detached.

Universal Citation: 11 OK Stat § 11-21-112 (2014)

When any territory is annexed to or detached from a municipality, whether by ordinance or court order, the mayor shall file and record a duly certified copy of the ordinance or court order, together with an accurate map or plat of the territory, in the office of the county clerk of the county in which the territory, or the greater portion of it, is located and with the Ad Valorem Division of the Oklahoma Tax Commission. The record in the office of the county clerk shall be conclusive evidence of such annexation or detachment.

Added by Laws 1977, c. 256, § 21-112, eff. July 1, 1978. Amended by Laws 2000, c. 314, § 1, eff. July 1, 2000.

This was a great first step in making a coherent mapping layer. During the 2000 session, the Oklahoma Legislature modified the statute by adding that the municipality must also send the Ordinance to the Ad Valorem Division of the Oklahoma Tax Commission.

In 2000, the Ad Valorem Division of the Oklahoma Tax Commission requested information related to the municipal boundaries for every city in the state. The information was used to create a consistent set of maps for the assignment and distribution of local and state taxes, use taxes, and public service taxes, and for protection of the integrity of municipal elections.



The Streamlined Sales and Use Tax Project was created by the National Governor's Association (NGA) and the National Conference of State Legislatures (NCSL) in the fall of 1999 to simplify sales tax collection. The Oklahoma Tax Commission became involved at an organizational level with the national effort shortly after the project was created.

Oklahoma State legislation passed, effective November 1, 2001

This is when the Oklahoma Streamlined Sales Tax program began. With help from the OU Center for Special Analysis (OU CSA), Oklahoma was an early adopter of an Online Sales Tax Database. Since then, the Oklahoma Tax Commission, the State Election Board, and OU CSA have worked together to bring a much higher standard of accuracy to Oklahoma's Municipal Maps.



Since 2000, we have been collecting and mapping boundary changes as municipalities followed the requirements of section 11 O.S., § 21-112. The Oklahoma Tax Commission has also contracted with OU CSA to create a sales tax database that matches zip+4 codes with the proper sales tax rates. This database went live for vendors in 2004, and the state has seen a huge influx of previously uncollected sales tax dollars.

Between 2000-2003, the Oklahoma Tax Commission collected more than \$16.5 million dollars in additional state, city, and county sales taxes. It is now 2021: Because of Oklahoma's participation in the streamlined sales tax program, our municipalities are in a much better place financially. The program was boosted when the Streamlined Sales Tax Agreement, and its centralized registration system, went into full effect on October 1, 2005.



With the combined help of the OU Center for Special Analysis (OU CSA), and the effort made with the Oklahoma Tax Commission adaptation of an Online Sales Tax Database. We have brought the accuracy of Oklahoma Municipal Maps to a much higher standard. A standard that many other State Agencies have started to use as their standard, this includes the US Census.

The Oklahoma State Election Board has a centralized voter registration database. The database is produced from the Municipal, School District, and Precinct maps the OU CSA has been producing for various state agencies. The State Election Board requires that local county election board offices use this database for **all** elections. Over the years, these local election boards have been making municipalities aware of potential mismatches with their maps.



The Present



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Currently, I process 100 to 120 different ordinances each year, with the current system being reactive to boundary changes. I am currently in the process of switching that strategy to proactive, looking for changes that need to be made, and resolving problems before they become issues. This does not remove the necessity for Municipalities to follow statute, and send in their changes to OTC.

I operate 2 different mapping layers, one for current changes, and another that shows the historical changes that have taken place. In addition, I archive the Ordinances I receive in an online database, for the public and Municipalities to view. This database is not an 'official' repository, it is a convenience, and an indicator of what we have received. The official repository is by statute, kept in the originating county clerk's office.

Questions

I have a New Ordinance, what do I do with it?

- The easiest way to make changes is to send me the Ordinance right after it has been filed in the County Clerk's Office. Contact Information will be available at the end of this presentation

What are things you look for on the Ordinance?

- The number one thing I look for is has it been filed in the County Clerk's Office.
- If it has not been filed in the County Clerk's Office, I will be unable to file it until it has been processed with the County Clerk.
- I also need a clean legal description.

My boundary does not look right, how do I fix it?

- The best solution, if you have GIS available, is to send me a digital copy of the changes that need to be made, along with the supporting documentation.
- If you don't know what GIS is, that is fine, most Municipalities do not; that is what I am here for. Your best solution is to print off your map from OU CSA (Link will be at the bottom of this page), mark the problem areas, and send the map and supporting documentation to me. (Contact information will be at the end of the Presentation.)

<https://csagis-uok.opendata.arcgis.com/search?groupIds=c790eb60048049ee964a56e2149be32e&sort=name>

Or

<https://tinyurl.com/hs7nbw>

The Future

In 2016, representatives of the US Census Bureau came to Oklahoma to discuss the up-coming Census. At this point, I became familiar with their BAS Survey (Boundary and Annexation Survey) and started talking with them about working together, to form a unified map layer. In 2018, progress was made toward the project, and we start communicating; we began sharing data in 2019.

Because of the current pandemic, we were not able to get the paperwork in place for 2021, but the Census Bureau has taken my data, and will be processing it into their system. Starting in 2022, all changes that the Census Bureau receives, will come directly from my office, allowing both the Census Bureau and the State of Oklahoma to have a Congruent Municipal Mapping Layer.



Business Tax Service Division



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Changes in municipal or county sales or use tax rates shall become effective on the first day of the calendar quarter following the sixty (60) day notice to vendors of such rate change, as required by law, or in the case of purchases from printed catalogs, the notice provided shall be one hundred twenty (120) days. (b) To facilitate giving sixty (60) day notice to vendors of the changes in municipal and county sales.

Contact Information:

Mapping Questions

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Sales Tax Questions

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