



News From The President

Hello Friends,

You have to love being an American! I had chills while Anita Bryant sang the National Anthem at the CODA conference on Thursday morning. You could hear the emotion in her voice and see the pride she has in our country on her face as she sang. She is an amazing woman. Her husband is equally amazing and I loved hearing about his life as an astronaut.

This was one of the best CODA conferences I have attended. The candidates were informative, Don Hewitt kept the meeting moving along, Jeff McMahan's fish fry was a success, and as always the Assessor's were a huge part of the entertainment on Thursday night. Next year CODA will be lead by Kathi Mask. I know we can expect a great year with her in charge. As assessor I am proud she will be representing County Officers and as her friend I know she will do a wonderful job.

We handed out 8 twenty year pens during our breakout session and I want to congratulate all of the recipients for their hard work and dedication to county government. I have worked in the courthouse for 22 years and cannot imagine going to a job anywhere else. I guess this work really does get in your blood.

Our fall conference is approaching quickly. If you have any suggestions for speakers or presentations, please let me know. The other officers and I have met with the hotel and most of the remodeling should be done when our conference starts.

If you have legislative issues you would like our association to present to the CGLC please get in touch with myself or the legislative committee. It's time to get started on next year's legislation.

On a personal note, I watched my daughter show her steers while we were in OKC. She placed 2nd, 6th and 6th. I am also watching her and her softball team in district tournament play this week. We have won so far! The life of a small school mom is hectic, but I love it.

Debbie Collins



October Flower - English Marigold
October Gemstone - Multi-Colored Opal

OCTOBER BIRTHDAYS

<i>Cathy Hokit</i>	<i>Stephens</i>	<i>Oct 1</i>
<i>Melissa Anderson</i>	<i>Rogers</i>	<i>Oct 1</i>
<i>Scott Kirby</i>	<i>Murray</i>	<i>Oct 4</i>
<i>Glenda Cypert</i>	<i>McClain</i>	<i>Oct 8</i>
<i>Vickie Hamm</i>	<i>McIntosh</i>	<i>Oct 11</i>
<i>Maxine Elston</i>	<i>Beaver</i>	<i>Oct 16</i>
<i>Lavinda Smith</i>	<i>Harmon</i>	<i>Oct. 25</i>
<i>Rosemary Neely</i>	<i>Blaine</i>	<i>Oct 28</i>



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Ad Valorem Update

Sometimes I am amazed at some of the fun experiences we get to have at the Ad Valorem Division. Last week, we had a fascinating experience in learning some more about the property tax. Four assessor/appraisers and their translator visited Oklahoma from the Japan Real Estate Institute. They visited Oklahoma after the IAAO Conference. Oklahoma County's Ed Hardison, Gary Dobson, Linda Rogers, and Chief Deputy Larry Stein showed the Japanese guests the appeals process, and Cleveland County's David Tinsley gave them a similar perspective from a non-metro county. The delegation also met with two members of the State Board of Equalization (SBOE).

Who wants to be a Japanese property taxpayer?

The ad valorem system in Japan closely resembles the American system. It was established following WWII during General McArthur's tenure. Four things really struck me as interesting:

- 1) The name of the game in Japan is land value. Land is so scarce and valuable that the land value is often greater than the market value of the structure. Traditional Japanese housing is often one level wooden frame, but most urban property is multi-level and multi-use with residential, shops, offices, and apartments in one structure. They keep a sales file that goes back to the 1950s and track trends and real estate "bubbles."
- 2) Nearly 100 municipalities rely on the Japan Real Estate Institute to establish land values. The Real Estate Institute has 600 employees and 300 licensed appraisers. They also work with Boards of Equalization (called appeal boards which has a local option as to the size of the board. Some have as many as ten people on the board, but most are three members.)
- 3) All land in Japan, even agriculture land, is in some boundary of a prefecture (similar to our states with its own elected governor) ward, city, town or village. There is no unincorporated land. Japan has a variation of a agricultural use value and something similar to a cap. They also use a CAMA system and have studied CAMA in Boston, New York, Los Angeles as well as smaller jurisdictions.
- 4) Traditional Japanese culture emphasizes the responsibility to pay taxes to support schools and city planning/services. Protests are fairly rare, but are expected to become more common as land values are adjusted.

We enjoyed seeing many of the county assessors and deputies who attended the County Officers and Deputies meeting last week. The State Auditor and Inspector (SA&I) Jeff McMahan's second fish fry at the Governor's mansion was great again. This is a great time of year. We had a pretty fall evening, a great nice view of the guardian statue against the setting sun, some great conversation from all the county officers and deputies, lots of fish, and being waited on hand and foot by State Auditor and Inspector (SA&I) employee, Ron Sosbee: Priceless. Jeff McMahan can flat catch fish.

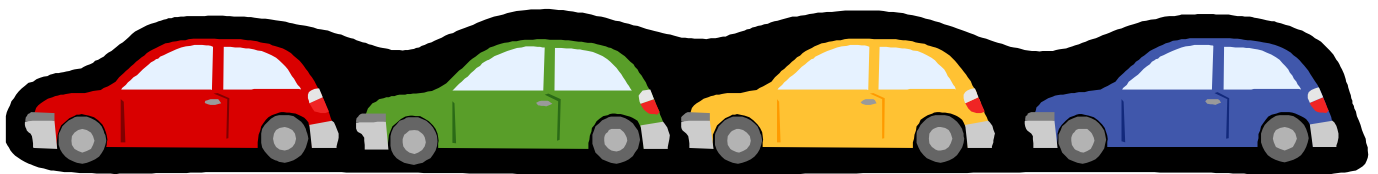
We've had again had good evaluations and suggestions on the Annual Conference. We finally registered 512, but with day trippers and guests and speakers who attended it was probably higher. Again, I don't think that we overdo it to remind everyone that the success of our efforts rests on the partnership of the County Assessors' Association, Center for Local Government Technology (CLGT), County Cooperative Extension, and State Auditor and Inspector (SA&I) and the Oklahoma Tax Commission Ad Valorem Division.

Our staff is looking forward to the County Assessors' Association Convention in early November and the Oklahoma Association of Tax Representative meetings which is scheduled for mid-October.

Finally, we appreciate all the hard work of the county assessors and deputies this year. We all share a responsibility to make the ad valorem system better than it was when it was given to us. Efforts to constantly improve taxpayer service are extremely important and we appreciate the efforts of the members of the County Assessors' Association who've made that happen.

Jeff Spelman

P.S. The other thing I learned about our guests from Japan is they love Willie Nelson and Bob Dylan. When they found out that Willie/Dylan concert in Oklahoma City, they raced across the street at Bricktown and got tickets on the front row. They told me that the cost of living in Oklahoma was so reasonable they were amazed, particular compared to Tokyo where tickets to a Bob Dylan's concert would be very expensive.



QUOTE OF THE DAY

“ I don’t know the key to success, but the key to failure is trying to please everyone.”

— Bill Cosby

OCTOBER

- **WHAT AMERICAN CITY ENDURED A GREAT FIRE THAT BEGAN ON OCTOBER 8, 1871?**
- **WHICH GROUP OF ISLANDS DID CHRISTOPHER COLUMBUS SIGHT ON THAT EVENTFUL DAY IN OCTOBER 1492?**
- **ON OCTOBER 24, 1901, A WOMAN NAMED ANNA TAYLOR PUT HERSELF IN A BARREL AND DID WHAT? (SHE WAS THE FIRST OF MANY TO DO SO.)**
- **ON OCTOBER 17, 1965, THIS THING, AN AMERICAN INSTITUTION, WEIGHED IN AT 7 POUNDS, 8 OUNCES. WHAT WAS IT?**
- **IF JIMMY CARTER HAD WANTED TO, HE COULD HAVE CELEBRATED HIS 47TH BIRTHDAY IN 1971 BY HEADING SOUTH FROM GEORGIA FOR THE OPENING OF WHAT FAMOUS RESORT?**
- **WHICH BIG APPLE STORE OPENED ON OCTOBER 27, 1858, AND IS STILL OPEN TODAY?**
- **WHAT BARRIER WAS BROKEN ON OCTOBER 14, 1947?**
- **WHAT PIECE OF GQ ATTIRE MADE ITS FIRST APPEARANCE ON OCTOBER 10, 1886?**

1. Chicago
2. Bahamas
3. Went over Niagara Falls in it.
4. The Sunday New York Times. It had 946 pages.
5. Disney World in Orlando
6. Macy's
7. Sound barrier, by Chuck Yeager.
8. The tuxedo

Answers:

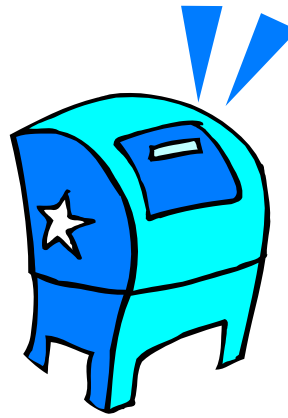
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Just a little update on two of our Pottwatomie County deputies.

Dell Murray, 1st Deputy, is having tests ran. Hopefully they will discover what's causing the problem.

And, Margie Wren is now recovering at home after two major surgeries. She is doing well.

Please keep both of them in your prayers.

Laughter is the best medicine!

Laughing lowers levels of stress hormones and is said to strengthen the immune system.

Six year olds laugh an average of 300 times a day.

Adults only laugh 15 to 100 times a day.

