



THE ASSESSMENT FILES

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA

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Hello Assessors and Deputies,

It was great to see everyone at CODA! It is nice to visit and compare notes with other assessors and other county officers. We are a very diverse group with differing opinions but we are much stronger if we stick together after we discuss those differences.

Legislation is the biggest concern for everyone right now. Our association voted last November to oppose any new cap laws and I'm sure we would all like to see the effect of last year's changes before anything new is added. (Our office has been swamped with calls and applications for the expanded senior freeze and calls about next year's veteran's exemption.) However, when confronted with the new situation at the Capitol, CGLC decided it would be better to be proactive instead of reactive. We tried to work up something we could live with and that is how we ended up with the 3% cap on homestead properties only. Also included in the CGLC bill is language removing the cap temporarily on commercial properties previously adjusted downward for specific economic factors. Jim Kelley and the legislative committee are very busy and he will know more about where we stand when the committee meetings have ended. (At this point, it seems that all cap bills have been killed for 2005.)

If you didn't make it to CODA, I want you to know we welcomed 5 new assessors to our group: Erlene Luper, Cherokee County; Charlotte Hamilton, Comanche County; Stephen Spleth, Grant County; Jacquie Rose, Payne County; and Billy Parks, Seminole County. I encouraged them to contact one of their fellow assessors if they needed help in any way!

Thanks again for the opportunity to serve you as president. Let me know if you have suggestions for me or if I can help in any way.

Sincerely, *Denise Heavner*

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Ad Valorem Update

We enjoyed seeing lots of county assessors at the CODA meeting last week. I thought that the new location at the Marriott worked out well for the Association. It certainly was well attended. I especially enjoyed hearing Nelda Gray's comments on what was on the agenda for the CODA meeting back in 1975 on the discussion of county government. Lots of things are different since then, but the concerns are still the same: taxpayer service and working together. The message is just as valid today as then. Call us if you didn't attend CODA and have any questions.

This month's biggest event has been the opening of the 2005 Oklahoma Legislature. A number of ad valorem bills are already under consideration, and by new House rules all legislation must have a revenue impact statement. Two bills were moved on in the process by the House Revenue and Taxation Committee February 16th. One proposal will change the cap on unsold properties from 5 to 3%. Another will provide for a freeze on all seniors regardless of income. We have also had a great number of questions on the Five-Year Exemption. One of our biggest challenges is estimating the revenue impact for the various cap options. Much more discussion and debate will occur on all proposals as they make their way through the legislative process.

Geographic Information Council legislation went into effect recently and the county assessors now have a seat on the GIS Council. I was pleased that we got that done because of the importance of GIS. Wade Patterson is the County Assessors Association representative on the Council. GIS Day at the Capitol is scheduled for March 8th, so any county interested in showing off their mapping program at the Capitol be sure and sign up. Call Troy Frazier or Wade Patterson if you have any questions.

We've assigned our Equalization and CAMA staff for 2005 with some changes to make up for a retirement and medical leave. Our A&E analysts, who are all superstars, are already out on the road. We're doing lots of cross-training this year to teach all our staff the ins and outs of both CAMA and Equalization. It should make our travel more efficient. I know the county assessors and deputies share our appreciation of our group.

Anybody need a cheerleader for the property tax? Look for the name David Brunori. He is a professor and writer about property tax. He writes for Governing Magazine and The Washington Post. His material is interesting since he stresses the strengths of the property tax. He is a big fan of local government and the need for independent revenue sources for local schools and government. It's not too often that you have someone who points out the strengths of the property tax, not its weaknesses. We appreciate the hard work and conscientious effort of all county assessors and deputies out there working to improve the Oklahoma ad valorem system and make it better than it was given to us for taxpayers everywhere.

Jeff Spelman, CAE Director Ad Valorem Division

Reporter's Welcome

Say hello to March! February, the shortest month of the year, has come and gone...as has our annual winter CODA conference. It sure was great seeing all the county assessors and deputies represented at the conference in OKC. I, too, enjoyed the new setting. Most of the feedback I received was positive, although many individuals did mention to me that they wished that we had all been able to book rooms at the Marriott and not be so spread out along Northwest Expressway. We'll know better next time.

About a half-month until homestead exemption and other filing periods end for 2005. Someone asked me the other day if "things would start slowing down" after March 15th in our office. I just looked at him and smiled and said, "Yeah, right." I'm sure we'll find something to do to stay busy, huh?

Denise asked me to fill everyone in on this year's confirmed dates and locations of the district meetings. They are as follows:

Northeast: May 6 (Sequoyah County)
 Southeast: May 13 (Pittsburg County)
 Northwest: May 20 (Dewey County)
 Southwest: May 27 (Canadian County)

Congratulations to Robert McAdoo, who retired a month ago, and a hearty "welcome" to Charlotte Hamilton, who has taken over for Robert as Comanche County Assessor. We want to wish the both of them the best of luck in their future endeavors and Charlotte – I hope you know what you're getting yourself into. ☺

Talk to you all soon...

Your Reporter,
Todd Mathes



March Birthdays

Sam West (Carter)	March 3
Dan Ashwood (Muskogee)	March 6

(Not very many assessors born in March!)

Legislative Update w/Jim Kelley

Dear Assessors,

The legislation is moving along pretty fast. We are being told as of today that none of the cap bills are going to be heard in the Senate. HJR 1006, the 3% cap has passed the House. HJR 1008, freezing all homesteaded property at age 65 regardless of income, has passed out of committee and is subject to being heard on the House floor. HJR 1009 is a 1% cap bill and has passed out of committee and subject to being heard on the House floor.

HB 1557 is dead. This was our bill concerning the 501 C-3 or the so-called not-for-profit organizations. I want to address this more at our next conference.

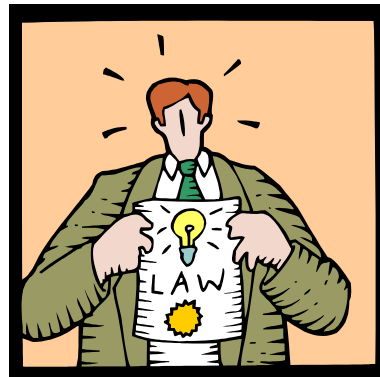
House Bill 1728 is being heard in committee today. This is our omnibus bill dealing with legals for vacated plats, the assessment roll to county boards, removing 12% penalty on omitted property, and making home phone numbers, social security numbers and home addresses confidential. This bill should pass without any trouble.

House Bill 1715 has passed out of committee and is subject to be heard on the House floor. This bill exempts all oil and gas production equipment, regardless of who owns it. As you all know, this action will cost the counties and schools millions of dollars. We must find a way to defeat this bill.

All of the Senate bills dealing with ad valorem should be dead at this time, with exception of the TIF bill, which is SB 962. We will continue to watch for any resurrections.

Stay in touch.

Jim



As scarce as truth is, the supply has always been in excess of the demand. *Anwar Caddo, Ad Valorem Philosopher*

(Quote on loan from Josh Billings and thanks to Jeff Spelman for providing us with the snippet.)