

# The Assessment Files

Volume 6

May 2007



***When an American says that he loves his country, he means not only that he loves the New England hills, the prairies glistening in the sun, the wide and rising plains, the great mountains, and the sea. He means that he loves an inner air, an inner light in which freedom lives and in which a man can draw the breath of self-respect.***

Adlai Stevenson

## From the President's Desk...

Hello to Everyone,

Well we have graduation and project graduation (all night lock in for seniors) over with; maybe things will begin to slow down. The phone calls on the increase notices have fallen off. So now it's time to finalize the numbers for our abstract.

Thursday, May 31<sup>st</sup> is the retirement reception for J.C. Brooks. J.C. will be missed by all of us; it seems as though he has been around forever, just like for a few more of us.

Thanks to Todd Mathis for speaking on behalf of myself and the Association at the two district meetings I was unable to attend. He also had a senior to graduation this year.

We visited with Jeff Spellman and his staff, Doug and Gary on behalf of our Tulsa Conference after the Northeast District meeting. The class schedules are coming together. We hope to have some different activities for us during the evening. Wade will be getting the registrations in the mail shortly.

God Bless Each of You,

**Cathy Hokit**  
Stephens County Assessor  
President, County Assessors' Association  
[chokit@texhoma.net](mailto:chokit@texhoma.net)

## Vice President's News

All four District meetings are in the books, and it goes without saying that it was great getting to see those of you that were in attendance at one of the four sites. Unfortunately, I could not attend the SW District meeting in Lawton, but had the opportunity to visit the NE, NW, and SE District meetings in Catoosa, Ponca City, and Wilburton, respectively. From the fabulous casino and resort (not to mention the championship golf course) of Rogers County, to the historic buildings and artifacts of Kay County, to the scenic Robbers Cave State Park region of Latimer County, I got to witness some of the wonderful landmarks that make Oklahoma the great state that it is today.

As we work within our county to ready the state abstract for 2007, the officers of the Assessors Association are preparing for the OTC school and conference in Tulsa in July. We hope to make this year's event the biggest and best in many years and look forward to seeing each and every one of you this summer. If you have any ideas or questions pertaining to the classes or the evening's activities, feel free to contact one of your officers at any time. Have a safe summer and may God bless you and your families.

Your vice-president,

*Todd Mathes*  
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***We make a living by what we get, we make a life by  
what we give.***  
Winston Churchill

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### June Birthdays

Birthstone: alexandrite, pearl  
Meaning: health, longevity, prosperity  
Flower: rose, honeysuckle

<b>Randy Wintz (Lincoln)</b>	<b>June 4</b>
<b>Donna Giddens (Greer)</b>	<b>June 7</b>
<b>Sonya Booher (Alfalfa) <sup>2</sup></b>	<b>June 14</b>
<b>Roger Ballard (Haskell)</b>	<b>June 16</b>
<b>Letitia Stockton (Kiowa)</b>	<b>June 24</b>

# The Ad Valorem Division

Hello from the Ad Valorem Division. We're settled into our new offices and things seem to be working out pretty well. We've had a punch list of things that need to be done in our new location, but most of them have been addressed.

We've had a number of visitors coming by to see how everything is going. Hopefully, by the end of the summer, we'll hold an open house.

The Ad Valorem Year, as we all know, has a rhythm to it. It has a basic cycle that repeats each year in much the same fashion as it has since before statehood. Homestead. Assessment roll preparation (usually about the same time as the redbud bloom). County board meetings and abstract preparation.

The district meetings also have a standard schedule. May is the OATR and district meeting season. This year's meetings have gone very well. OATR was a good session with lots of discussion. We also had a well-attended session in Comanche County hosted by Charlotte Hamilton followed by our meeting in Rogers County hosted by Melissa Anderson. Next is Kay County for the Northwest District meeting and will finish up with Latimer County.

About the only problem we've seen has been the evening social activity planned by Rogers County on the barge in McClellan-Kerr waterway. The event had to be cancelled because of high water. The loading dock was practically underwater. Last year, the same area had drought problems, and the whole state had wildfire problems; this year they had too much water. Melissa Anderson has suggested that the barge ride might be an after hours County Assessors Association social event for later in the year.

We're meeting with the County Assessors' Association officers and Center for Local Government Technology tomorrow to finalize some of our plans for the Annual Conference. (Remember the Annual Conference is early this year because Tulsa is hosting a major PGA golf tournament at Southern Hills). Conference dates are July 24-27, 2007.

This year's centennial version of the Annual Conference is going to be a good one. We've got some surprises at the opening session related to the state's hundredth year birthday party. No one is going to jump out of a cake; however, we will provide special recognition of those assessors and deputies who achieved their accreditation in the centennial year.

Our staff has done some initial planning on conference topics. Some of the usual topics will be included again this year. CAMA and State Auditor and Inspector Software training, updates on legislation and any new statutes, mobile home issues, veteran's exemption, deeds and trusts, GIS mapping, personal property class, ag stamp methodology, oil and gas equipment identification, adding omitted property appraisal track, including a session on reviewing commercial appraisals and subsidized housing

programs, and our introductory classes on basics of the county assessor's office. The introductory class has been trimmed down to focus the more common basic issues facing new staff.

We've also added some new topics: Tax Incremental Financing Districts (TIFs), Basic Data Collection (CLGT will teach this class), an all new CAMA case study, and a session on "big box" retail appraisals.

Another class that we hope to develop is in response to some comments we received last year about the need for advanced appraisal topics. We're preparing a new two-day session on advanced appraisal topics on sale time adjustments, introduction to modeling, and neighborhood analysis. We'll be using SPSS software, and it should be a challenging class.

Once again we will rely on State Auditor and Inspector, Center for Local Government Technology, and the County Assessors' Association to help us pull off the Annual Conference. I also know that the County Assessors' Association is working on some evening social events.

As we move through the ad valorem year toward abstract season, I know that every office has been working hard getting things organized, county boards through their hearings, and preparing for final abstract numbers. We've appreciated everyone's efforts this year. The job of county assessor is difficult, challenging and sometimes a thankless endeavor, but well appreciated. Thanks for all that you do for taxpayers and the State of Oklahoma.

**Jeff Spelman, CAE**  
Director, Ad Valorem Division  
[jspelman@tax.ok.gov](mailto:jspelman@tax.ok.gov)

P.S. "Worry is nothing less than the misuse of your imagination." Anwar Caddo, Ad Valorem Philosopher. Quote borrowed from Ed Foreman.

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***I ask not for a lighter burden, but for broader  
shoulders.***

Jewish Proverb

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## **Legislative Report**

Dear Assessors,

The legislative session is over and assuming the Governor doesn't throw us any curves, we may have survived pretty well.

The only exemptions bills that passed were HB 1808 and HB 1562:

HB 1808 with an approval of a vote by the people will exempt household personal property from ad valorem taxes effective January 1, 2009.

HB 1562 will exempt all continuums of care retirement community facilities constructed and occupied after 1-1-2006 and owned by a not for profit entity.

The other bills effecting ad valorem are:

HB 1485 will require us to value drilling rigs based on the first month's publication of the Hadco International bulletin, and even though a company may refuse to supply you with properly requested information or to make inspections of their equipment; they cannot be denied their day in court.

HB 1761 will increase the land reimbursement fund by about 1.5 million dollars. It should now be worth filing for reimbursement of revenue lost due to state owned land. We will discuss this more in July at our annual Tax Commission school.

SB 72 will provide assessing procedures for improvements that are built on taxing jurisdiction lines. The improvement that is sitting on the line will be assessed in the taxing jurisdiction where the majority of the improvement is located.

SB 685 has the language in it that will require applications for the Freeport exemptions be made by March 15<sup>th</sup> of the year the exemption is available or within 30 days of receiving a change in assessment notice.

SB 798 expands the definition of exempt manufacturing.

All of the above bills except HB 1808 will have to be signed by the Governor to become law.

HB 1808 will go to the Secretary of State to be placed on a ballot for a vote of the people.

All of the others bills we were tracking are dead or dormant (did not get a hearing). If you have a question concerning legislation, please call.

I would like to say thanks for all of the calls you made to your legislators this year. A special thanks to the legislative committee, association officers, and others that came to the capital when called.

**Jim**

[Jimkelly46@yahoo.com](mailto:Jimkelly46@yahoo.com)

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*The best way to destroy an enemy is to make him a friend.*  
Abraham Lincoln

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## **ATAP (Assessor Training and Accreditation Program)**

Dear County Assessors and Deputies:

We hope everybody has finished their protests and is looking forward to things slowing down just a little bit in the Assessor's office. Summer is right around the corner and that means; vacation, visual inspection and the Oklahoma Tax Commission Conference are on the horizon. The summer months are the good times in the Assessor's office.

We are currently working on the ATAP Fall Class Schedule and will both mail and post it on our website when it's finalized. The Fall class schedule will include the basic accreditation courses and will include a new course on the data collection process. Class locations will be in the central part of the state.

<b>2007 Spring Class Schedule</b>		
Unit 6 (Cadastral Mapping)	June 11-14	Tulsa
Mini-Storage Valuation	June 27-28	Stillwater

You may enroll at: [clgt.okstate.edu](http://clgt.okstate.edu) or fax in your registration at 405-744-7268. If you have any questions you can call us at 405-744-6049 or e-mail us at [doug.warr@okstate.edu](mailto:doug.warr@okstate.edu) or [gary.snyder@okstate.edu](mailto:gary.snyder@okstate.edu).

Have a great summer,

Sincerely,  
Doug & Gary

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*To succeed in life, you need three things: a wishbone,  
a backbone and a funnybone.*

Reba McEntire

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## Reporter's Corner

Well it's finally here, June, the month when vacations begin, summer time activities planned months earlier take shape and school is out. But alas, the world in the office of the County Assessor is not on any of these things, but rather the Abstract. Sometimes it seems there is not an end of anything in the Assessment Process but rather a continuum from one year to the next, but **you got to love it!** There is never a dull moment. I've always said about the time you think you've seen every conceivable situation, something new happens.

As of this writing plans are being finalized for the State Meeting and if the trend continues, the meetings seem to get better each year. I want to remind the new Assessors to take advantage of the knowledge and experience throughout the county and call if you need help. Hope all is well with everyone and call or email if you have anything you would like to put in the Newsletter.

**Ronnie Funck**

Reporter

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Please send your comments, suggestions, and submissions including photos from your office or event to Amy Brandley, [brandleya@canadiancounty.org](mailto:brandleya@canadiancounty.org), 405.262.1070 x260