



# THE ASSESSMENT FILES

VOLUME 3

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COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA



## President's Memo...

Greetings from Bartlesville. Another winter CODA meeting has come and gone with little fanfare. Actually, this year's Assessors breakout session may have been the highlight of the entire conference as we met for more than three hours to discuss the various issues at hand.

I greatly appreciate all the input received pertaining to the counties' various concerns with advice received from several outside entities, including the Oklahoma Tax Commission. And as I stated in that meeting, I feel we have a duty to perform as county assessors elected by the voters of our respective counties. Meanwhile, oversight organizations such as the OTC have a duty to perform, as well. They are there to assist us in making valuation decisions and have a good track record of helping counties stay in compliance as well as assisting those who through unfortunate circumstances have fallen out of compliance in the past. We need to continue to work together to ensure that we are doing the best jobs that we are capable of doing for our individual counties. At the same time, if you feel that some unfair practice is being asked of you by someone outside of your office, please let the Assessors Association know. We will help fight that battle for you.

On a different note, I want to encourage each of you to make plans to attend your respective district meetings in May. I know it's still three months away, but you know how quickly the spring months fly by in the assessor's office. Let's have a record turnout at each of the four district meetings. I look forward to seeing each of you again.

Best of luck with valuation increase notices and the upcoming protest period. For some reason, I look forward to "protest season" in Washington County. Some say I'm a little strange in that vein, but I enjoy the opportunity to show the taxpayers that we are indeed doing what we are supposed to be doing...placing an accurate taxable value on their property. Until next month...

God bless you all,  
**Todd Mathes**

## Reporters Corner

Can you believe March 15 is almost here? We still have so many yet to assess, so I know what the next few weeks will be like. I like to joke with a few of my people that wait until the last week and are standing in line. I tell them that there were no lines in January!

Please watch for all the legislative alerts that continue to be released. I can't stress to you how important it is to continue to call your senators and representatives and let them know how you feel. At times, it may seem hopeless, but together we really can make a difference. If they hear from several dozen county officers from back home, it will finally sink in. Sometimes it just takes a little extra persuading.

Do you know how the dictionary defines "persuade"? It says: 1) to cause to do something, especially by reasoning, urging, or inducement; prevail upon 2) to induce to believe something; convince. Interesting? Keep that in mind.

Have a good one,  
**Monica**



# Legislative Report

I am attaching a list of the bills as of today along with their known status. As you know things change every few minutes. We will know a lot more about the House bills by Friday.

I would like to say thanks to Gail, Wade and others helping with the Legislation. I hope to be able to attend a couple of meetings next week.

The doctors say I am healing well and I can testify to the fact I don't have the leg pains anymore. I am still pretty sensitive in the lower back area and they say that is normal.

I move around and walk well, just not very fast. Hope to see you'll soon.

Jim

## Talking Points on SJR 59

- SJR 59 if approved by the Senate and the House would be sent to a vote of the people for approval
- SJR 59 will reduce the assessment rate cap from 5% to 3% and will be applied to millage rate and calculate property taxes
- County government---one of the most efficient forms of government anywhere---operates on approximately 10 cents OR LESS from every property tax dollar
- Operating on 10 cents from every dollar is more efficient than any other form of government or charity
- Property taxes support local schools, career tech, cities and towns, law enforcement, county jails, county health and essential county government services
- The State of Oklahoma is currently suffering a nearly \$150 million shortfall caused by the shuddering national economy
- Reducing the assessment cap from 5% to 3% will cause a triple -whammy by cutting financial support for schools, counties and the cities that are supported by property tax dollars
- In some counties up to 12 cents of every dollar goes to cities and towns and reducing the cap will require higher sales taxes or other fees to make up the shortfall
- Reducing the cap sounds great, but the loss of that future revenue will hurt every single entity that provides essential government services
- Approximately 75 cents of every property tax dollar funds local public education—reducing the cap will exacerbate the education budget because the cost of providing a quality education isn't going down
- The State of Oklahoma doesn't pay counties a fair rate per night to cover the cost to house state prisoners
- The State of Oklahoma doesn't pay the counties bill for double homestead exemptions
- The State of Oklahoma is late on paying counties for the 5 year manufacturing exemption
- If the state can't or won't pay its bills now, why in the world would the legislature suggest counties cut revenues that cover the unpaid bills of the State of Oklahoma?

## IAAO

We had a great turnout at our last meeting, held in conjunction with the CODA meeting. I appreciate you all staying for it because I know it was a long day. We are planning to host another class later this summer. I will let you know the details when we get it all organized.

Gary

## The Ad Valorem Division

We enjoyed seeing lots of county assessors and deputies at the CODA winter conference. It was not as well attended as the County Assessors' Association meeting in October, but I thought there was some good discussion on the senior freeze, the five year exemption, the equalization study, and other topics.

President Todd Mathes and the County Assessors' Association officers did an excellent job in making the meeting a success. It's important that we keep communication open and hear all sides of the various issues.

4-C Committee: The 4-C Committee (County Computer Coordination Committee or 4-C) meets monthly to coordinate the State Auditor and Inspector Assessment Administration Package and the State CAMA System. Most of this work involves the sixty counties using the state system and state AA package. Most other counties using other software do not attend.

The committee is chaired by Debbie Gentry, Woodward County Assessor, who has patiently driven to Oklahoma City every month for the last five or six years.

President Todd Mathes suggested that the 4-C might be a good way to coordinate other computer issues such as changes to the abstract, veterans' exemptions, etc. We are going to start including a summary of the 4-C meetings in the Ad Valorem Forum. If we do have a computer related issue that affects all counties, we are going to put it at the first of the agenda so that other counties can attend the discussion without having to sit through the State AA-CAMA items. The next meeting will be March 4 at 10:00 a.m. at the OTC building.

Legislature Convenes: The 2008 Oklahoma Legislature has convened. We've seen several ad valorem bills already under consideration. There are a number of bills on the five-year exemption, changes to the cap and other exemptions.

For those of you that missed the CODA meeting, we appreciated everyone's help on the survey on senior valuation freezes. The survey showed that the senior valuation freeze is in place for 75,000 taxpayers with a tax loss of \$16.9 million dollars last year. Thanks for your help in getting good estimates to the Legislature.

Public Service Capitalization Rate Study: We're looking forward to the Public Service Capitalization Rate Conference March 27 and 28. This will be a slightly different format than the Equity Conference held last October with companies presenting information and recommendations on Capitalization rates.

Geographic Information Council Day at the Capitol: GIS Day at the Capitol is scheduled for March 12. Any county interested in showing off their mapping program at the Capitol be sure and sign up. Call Troy Frazier or Wade Patterson, the new GIS representative, if you have any questions.

District Meetings: Mark your calendars. We have a complete schedule now of the 2008 district meeting dates. Notice that by agreement the County Assessors' Association has worked with the Oklahoma Tax Commission to set district meetings earlier so they won't interfere with the last week of the Legislative session. Many assessors who are involved on the legislative committees requested the change. I've also included the Oklahoma Association of Tax Representatives meeting.

South East	April 25, 2008	McCurtain County
OATR	May 1, 2008	Oklahoma City
Southwest	May 2, 2008	Caddo County
Northwest	May 9, 2008	Grant County
Northeast	May 16, 2008	Payne County

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. It is sometimes easy to focus on negative aspects, but we need to remember the progress that has been made in the ad valorem system over the last several years.

**Jeff Spelman, CAE**  
 Director, Ad Valorem Division

P.S. "There are no shortcuts to any place that's worth going." Stanley T. Cimarron, Ad Valorem Philosopher. Quote borrowed from Beverly Sills.



Happy Birthday  
 Dan Ashwood- March 3  
 Sandy Crumm- March 5  
 Troyce King- March 5  
 Mark Anderson- March 17  
 Shari Todd- March 27



ATAP (Assessor Training and Accreditation Program)

Dear County Assessors and Deputies:

We have been busy teaching classes and have had good turnouts. Listed below are a few classes coming up.

Board of Equalization Training	March 6	OKC
Unit 3 (Mass Appraisal)	March 11-14	Tulsa
Microsoft Excel for Assessors	March 20	Stillwater
Microsoft Excel for Assessors	March 27	Stillwater
Unit 4 (Income Approach)	April 4-11	Tulsa
Data Collection (Residential)	April 29-May 1	Stillwater

You may enroll at: <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).

We look forward to seeing you,

Sincerely,

**Doug & Gary**

## CTP (County Training Program)

Renee Flasch ([renee.flasch@okstate.edu](mailto:renee.flasch@okstate.edu)), whom many of you have spoken to or emailed, has moved on to a new job in another department on the OSU campus. So, if you need to contact someone by phone, please dial (405) 744-6555 or send email to [ctp@okstate.edu](mailto:ctp@okstate.edu) rather than using Renee's email or telephone number.

All the rest of us are still here and have our same email addresses and telephone numbers.

Thank you.

**Notie H. Lansford**

## Extra

Many of you may remember Mary Moore, the retired assessor from Noble County. She recently got diagnosed with an inoperable cancer. She is getting ready to start Chemo treatments, so we should remember her in your thoughts and prayers. I'm sure she would appreciate a card. Her address is: Mary Moore, 9300 Frontier, Perry, OK 73077.