



THE ASSESSMENT FILES

VOLUME 5

April 2008

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA



President's Memo...

Greetings from wherever the Assessors Association "concert tour" takes me this week. The concert tour, a.k.a. the district meetings, is taking us from Broken Bow to Anadarko to Medford to Stillwater in a four-week span. By the time you may be reading this, we should be in Anadarko for the Southwest District meeting. It's good to get out and see the different parts of the state...and what a diverse state it is that we live in!

I was thinking the other day while at the gas station that everything is based on some kind of perspective. For example, most people's perception is that gasoline prices are way too high. However, while I was grumbling at the pump that day, I noticed a young man walk out of the convenience store with two bottles of water. I started thinking about the price of bottled water and how quick we are to buy a bottle of the stuff without even thinking about how much we're actually paying for the one liquid that's the most plentiful in the world. One nine-ounce bottle costs around \$1.50 in most places. We don't mind paying that because what's a buck-fifty to most of us? But considering there are 128 ounces in a gallon, that would make bottled water cost over \$21 per gallon if we were to buy it by the gallon! Talk about a reason to grumble! So, it's all about perspective. Don't get me wrong, I'm still going to complain about gas prices...but my bottled water consumption may go down considerably in the days ahead!

Hope to see all of you at the upcoming district meetings and may you have a blessed month of May.

Todd Mathes

Legislative Report

This is a brief summary of where our legislation stands currently.

Our retirement bill has passed both houses and is awaiting the Governor's signature. It was amended to grandfather in current elected officials. The mileage (travel) reimbursement bill is being voted on the floor today and appears to have no problems.

All cap bills are dormant at the current time. The effort to move the computer support from SAI to OSU-CLGT is progressing quite well.

It appears the session will end early, May 23, so we will continue to watch things closely. Things are not officially finished until 5:00 the last day and things can and do change dramatically in the last hours. Your support has helped and we appreciate it.



Happy Birthday



Charlotte Hamilton- May 12

Linda Kelly- May 15

The Ad Valorem Division

It's April again and we're about to begin our public service valuation season here at the Ad Valorem Division. It's always a busy time of year, and we're looking forward to it. We've completed our Capitalization Rate Study for 2008 with a new look, and it's out on our web site for comment. It was a difficult project, but Mike Isbell and the public service staff did a great job on the effort. We're meeting with the Oklahoma Association of Tax Representatives, the group that works primarily with the centrally assessed properties, in early May.

All county assessors that I know have visited local civic groups many times, but I had a unique breakfast this week: The Early Bird Tax Breakfast group at 6:30 a.m. at the Cattlemen's Restaurant. That's pretty early for anyone, especially on April 16, the night after all these guys and ladies had been up late meeting the April 15 deadline. They had some great questions about property tax, and I was impressed that they were so informed and vocal about SQ 676 which set up the 5 percent cap. They understood completely both the pros and cons of a cap, problem of fairness, and the importance of keeping all property values current. I was introduced by a lawyer who went to Harvard Law School, so I had great opportunity to remind him that I too went to Harvard. (Only difference was that I was there for a one day for a seminar, and I wasn't actually on campus, just across the street.)

We're getting ready for our district meetings this year. As you may recall, a couple of years ago, the County Assessors Association went from five districts to four districts. In discussion with the officers of the County Assessors Association, we decided to move up the first meeting early so that the district meetings wouldn't conflict with the last week or so of the legislative session. Todd Mathes says that will cut down on a lot of stress.

I always enjoy traveling the state in May. The Ad Valorem Division staff looks forward to our county visits. It's been said many times before, but Oklahoma is an amazing state. The contrasts between parts of the state—the landscape, history, and differences between the counties—are really interesting. It's a great experience. This year we're going from Grant County to McCurtain County and from Caddo County to Payne County. That's a great cross-section of the state.

April 25: S.E. District (McCurtain County)

May 2: S.W. District (Caddo County)

May 9: N.W. District (Grant County)

May 16: N.E. District (Payne County)

As I said last month, we've had some great discussions with the County Assessors Association officers, and we'll cover some of that at our district meetings coming late in April and in May. We also plan to meet with the County Assessors Association officers to plan the Annual Conference this year. If you have any input, please let us know. We've looked at the comments from last year, and we're already putting a draft agenda together.

We're glad to report some good progress in several counties who've done some in-depth edit programs on their data. That's the key to good CAMA values, and it has to be done to get ready to roll values. If you haven't done some intense data edits lately, talk with your Assessment and Equalization Analyst in your county. It pays lots of dividends.

As we enter the home stretch toward the June State Board of Equalization (SBOE) meeting, thanks in advance to everyone in the counties for all their hard work this year. The county assessor's job is a tough one, but it's important to the taxpayers and those who receive ad valorem revenues to do it well, professionally, and fairly.

Jeff Spelman, CAE

P.S. "No farmer ever plowed a field by turning it over in his mind." Stanley T. Cimarron, ad valorem philosopher. Quote borrowed from George E. Woodbury.

If opportunity doesn't knock, build a door.

Milton Berle

IAAO

IAAO Course 201, Appraisal of Land, will be taught July 14-18, 2008 in Tulsa. We are very pleased to have Marion Johnson agreeing to teach this course. He is the immediate past president of IAAO and has taught several courses for us previously. He is a great instructor and everyone seems to enjoy his classes. We feel fortunate to have him and feel this course will be beneficial to you.

We would love to have new members! Our local chapter dues are only \$10! If interested, call me.

Gary

Reporters Corner

Obviously, this has been a very busy time in our offices. If your office is like ours, we are just trying to dig out from under the piles. I assume everyone got their notices mailed and are in the middle of protest hearings. It's amazing how things get so hectic and yet we still continue to serve the public without missing a beat. No one on the "outside" can truly understand or appreciate what it takes to operate this office. A few weeks ago, an elderly lady came by the office to give me a hug and cookies. We had helped her apply for her additional homestead exemption earlier and she wanted to thank us. Those types of situations make it all worth it! (Of course, anytime homemade cookies are involved, I am happy!)

I appreciate receiving a couple of extra stories this month for the newsletter. If others have additional information they would like to share, please let me know.

I hope you have a pleasant "protest" season. When things get tough, remember this too will pass.

Monica

ATAP (Assessor Training and Accreditation Program)

Dear County Assessors and Deputies:

Listed below are a few classes coming up.

Unit 5 (Business Personal Property)	May 6-8	Tulsa
Data Collection (Residential)	May 20-22	Stillwater
Unit 6 (Cadastral Mapping)	June 3-6	Tulsa
Unit 7 (Ag Land Valuation)	June 25-26	Hulbert

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 or gary.snyder@okstate.edu.

We look forward to seeing you in class,

Sincerely,
Doug & Gary

CTP (County Training Program)

The County Training Program awarded several certificates to county officers and deputies for completing their certification programs at the various county association schools in April. At the County Clerk School in Oklahoma City, 21 County Clerks completed their Basic Certification, and three achieved Advanced I Certification. Drew Edmondson, Oklahoma Attorney General handed out the certificates. In Norman, eight County Treasurers received Basic Certification certificates, and five completed Advanced I Certification. Greg Hodges, Director of Management Services at the Office of the Oklahoma State Auditor and Inspector, handed out those certificates. The Court Clerks also held their school in Oklahoma City where 14 County Clerks and 12 Deputy County Clerks received certificates from Vice Chief Justice of the Supreme Court James E Edmondson for completing their certification requirements. The County Training Program also presented classes and workshops at all three association schools. Twenty-seven clerks and deputies participated in a budget workshop at the County Clerk School. 48 Court Clerks and deputies took Confidentiality, and 83 others attended a Customer Service class. At the County Treasurers School, 21 treasurers participated in Overview of County Government, and 110 took Customer Service.

From LeFlore County

We are considering whether to vote to repeal Household personal and livestock or not and would like your input. I would like those of you who have voted on this to give us your opinions, both the positive and negative sides. If you have any advice, we would like to hear it. 918.647.3652

Thanks,
Tim Trent
LeFlore County Assessor

From Greer County

I would like to thank Letitia Stockton(Kiowa County) and Linda Coleman(Tillman) for being such good friends to me. During the past six months my mother has been up & down with her health and these two ladies have been praying for me and my family. Last week on Thursday, April 10 my mother passed away and both ladies were calling and praying for me once again. I just want everyone to know the only way I would have ever had meet these two ladies is by being an assessor. I've always said the Assessor's Association is part of my family. I love these two ladies like they are my real sisters and just wanted to share with everyone how special they are. Thank you both for always being there.

Love,
Donna Giddens
Greer County Assessor

Opportunity dances with those who are ready on the dance floor.

H. Jackson Brown Jr.

Charles Schultz Philosophy



The following is the philosophy of Charles Schultz, the creator of the "Peanuts" comic strip. You don't have to actually answer the questions.

Just read this straight through, and you'll get the point.

1. Name the five wealthiest people in the world.
2. Name the last five Heisman trophy winners.
3. Name the last five winners of the Miss America.
4. Name ten people who have won the Nobel or Pulitzer Prize.
5. Name the last half dozen Academy Award winners for best actor and actress.
6. Name the last decade's worth of World Series winners.

How did you do?

The point is, none of us remember the headliners of yesterday. These are no second-rate achievers. They are the best in their fields. But the applause dies. Awards tarnish. Achievements are forgotten. Accolades and certificates are buried with their owners.



Here's another quiz. See how you do on this one:

1. List a few teachers who aided your journey through school.
2. Name three friends who have helped you through a difficult time.
3. Name five people who have taught you something worthwhile.
4. Think of a few people who have made you feel appreciated and special.
5. Think of five people you enjoy spending time with.

Easier?

The lesson:

The people who make a difference in your life are not the ones with the most credentials, the most money, or the most awards. They are the ones that care .