



# THE ASSESSMENT FILES

VOLUME 11

OCTOBER 2008

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA



## The Ad Valorem Division

It was good to see everyone at the County Assessors Association Convention last week. It was a good meeting, well attended with great participation, and historically, we've had some productive sessions since everyone has settled into the fall routine.

The Ad Valorem Division has had a really busy fall. The Public Service Section has worked on a number of questions and inquiries from counties regarding distribution. With the last of the company's distribution information in, we've answered most of the remaining questions.

Thanks to the county assessors for their patience and the company representatives for helping us track down information and getting the right information to county, school, and budget officials.

Mike Isbell, Ata Babak, and I enjoyed meeting with the NW assessors at the Kingfisher meeting hosted by Eloise McCully. Eloise always puts on a good meeting, but it was interesting that we met in the courtroom and some of the assessors sat in the jury box and others were at the district attorney's desk. Anyway, we always enjoy getting out of the office, and I think that the smaller meetings give everyone some time to get questions answered and get some good information.

We will begin our process for the 2009 equity rate and valuation process at the end of this month. As you recall from last year, we had a successful conference that was well attended by a number of public service companies as well as some county assessors and school and career tech representatives. Several company representatives made presentations on issues related to public service valuation. This year's conference will be less formal, and we'll rely on written responses or one-on-one meetings with the companies.

Our equalization studies have been completed for the year. Joe Hapgood and his staff have finished up the last county studies. We appreciate the assistance of counties in helping our staff complete those studies. The Assessment and Equalization Analysts have traveled a lot of miles to finish up this important work for the State Board of Equalization meeting in December.

The Ad Valorem Division has completed all our inspections of the five-year exemption projects in the forty-five plus counties. Doug Brydon, Paul Gibson, and Patty Heath have made numerous inspections of manufacturing applicants across the state. As we will discuss at the Convention, the five-year exemption continues to be a very popular program, and we rely on county assessors and their deputies to provide the necessary information we need to complete the applications. We've prepared our initial projections on the amount of that program in time for the next Legislative session.

Finally, President Todd Mathes will join the illustrious "Past President's Club" later this month. On behalf of the Ad Valorem Division, we'd like to express our appreciation to Todd. He has been a terrific President. He's been a patient, thoughtful counselor for the Association, and the Ad Valorem Division has enjoyed working with him. Todd's worked very hard this year as President of the County Assessors Association and kept good lines of communication open with all the parties. As those of you know who've served the Association, the President's job is tough and Todd has logged many miles on Association business. Todd has great energy and a positive attitude.

Thanks for all your help this year. Have a good month. We appreciate all you do for your taxpayers and all the hard work of county assessors and deputies everywhere. It's a tough job, but ad valorem is an extremely important part of local government in Oklahoma. We're all working to pass the system on better than it was given to us.

Sincerely,  
Jeff Spelman, CAE

P.S. "A good listener is not only popular everywhere, but after a while he knows something."  
Anwar Caddo, Ad Valorem Philosopher. Quote borrowed from Wilson Mizner.

**A signature always reveals a man's character and sometimes even his name.**

# Happy Birthday

## Kim Cain- 18

This newsletter will be a little different than in the past since we just got back from the fall conference. I thought I'd use the newsletter to review information for those that were there and updating the ones who weren't in attendance. I hope it's helpful.

## Fall Conference Summary

We had an excellent 97<sup>th</sup> Annual Conference of Oklahoma County Assessors. We had between 225-250 in attendance which made for a good group. Some of the guest speakers were Lt. Governor Jeri Askins, State Auditor and Inspector Steve Burrage, Dave Herbert, Kim Lauffer, Dana Murphy, and Sheriff John Whetzel.

Darin Fredrickson and Chesapeake Energy put together a great video presentation on compression. This is the 2<sup>nd</sup> year that they have provided an educational presentation for the association. A lot of time and money went into making the project, so we do appreciate them sharing that with us.

Some of the regulars also gave reports. Doug Warr, ATAP, reported on the Assessor's Training Accreditation Program. Johnny Caldwell and Scott Warren, CCAP, gave a brief run down of their program. Gary Snyder, Oklahoma Chapter IAAO president, presented highlights from the IAAO conference. Special recognition was given to Troy Frazier, OTC, and Lou Newman, from Tulsa County, for receiving their designations. We are very proud of their accomplishments.

Jeff Spelman, Kenny Chuculate, and Mike Isabell presented a presentation for the OTC. Many subjects were discussed with special emphasis on public service.

We especially want to thank our vendors who make our conference so much more enjoyable. We do appreciate your hospitality and donations.

## SQ 741

This is legislation that we, county assessors, requested and helped push. This says that an exemption must be applied for in the year one wishes to receive it. It sets a deadline of when to apply for the exemption. Several counties have had financial problems after a taxpayer has demanded a large exemption be given for a previous year in which they had not earlier applied.

## SQ 735

This would exempt household personal property for anyone who is a 100% disabled veteran. The idea being since they currently are fully exempt on their homestead property, they should also be exempt on their household personal inside their home.

**Who says nothing is impossible? I've been doing it for years.**

## STATE LAND REIMBURSEMENT FORM

The State Land Reimbursement Form is due every year by December 31 to the State Treasurer's Office. There were some changes in the statutes this year which has led to some confusion. An Attorney General's Opinion has been requested concerning clarification of a couple of parts of the bill, but this will not affect the information that is requested from the county assessors. It will probably affect the amount in which the county will get reimbursed.

At the Fall Conference, Scott Warren and Monica Schmidt explained the State Land Reimbursement Form. Monica explained that the definition and requirements have not changed from previous years, but two additional items of information will be requested. It states that any state owned land which is now exempt but would have remained agricultural land had it stayed in private ownership should be listed. Besides listing the legal descriptions and acres, one will now be required to list a taxable value and a tax dollar.

If any counties have not yet done this, you will need to gather the data and enter the soils into your CAMA system soon so value can then be determined. Scott continued telling the group how he has made a program that will be able to pull those properties into a report, once the properties have been identified and valued. It will print out the legal descriptions, acres, assessed values, and tax dollars. This can be used to answer the form. The forms should be arriving in the mail in the next few weeks.



# IAAO

The IAAO Oklahoma Chapter held their yearly banquet and nomination of officers while in OKC. About 60 attended the luncheon, with Kim Lauffer as the guest speaker. Lauffer is the Comanche County Kansas Appraiser and is currently on the Executive Board of IAAO. She told a few stories and shared information from IAAO with the group. New officers for the year are: President-Mike Morrison, Oklahoma County, Vice-President-Melissa Anderson, Secretary/Treasurer-Keith Hulsizer, Executive Board members- Doug Warr and Todd Mathes.

A reminder goes out to all who are members of IAAO on the national level. Don't forget to vote in November for Doug Warr who is running for the Executive Board. He would appreciate your support.

NOTE FROM GARY SNYDER- I would like to thank everyone for giving me this opportunity to serve as your President the past two years. It has been an enjoyable and rewarding experience. I've enjoyed working with many of you and getting to know you better. I look forward to watching our chapter continue to achieve good things in the future.

**~An expert is a man that tells you a simple thing in a confused way in such a fashion as to make you think the confusion is your own fault.~**

## FEES SCHEDULE FOR ASSESSORS ASSOCIATION

Gail Hedgcoth was committee chair for the fees schedule. The association needed to approve a general fees schedule. Because it has been years since we offered a fee schedule and because there are many lawsuits being threatened, it was agreed that we need a fee schedule approved by the association. This project has taken almost two years and many people have put in a lot of hours to come up with a fair schedule. After having surveyed the association on their cost and time, the committee put together a fee schedule and it was voted on and approved at the fall conference.

Following is a brief summary: it will be built on a 4 tier layer depending on which schedule tier a county falls into. Schedule A- will charge \$150 for the initial base charge for a database download, plus  $\frac{1}{4}$  cent per parcel. Any additional download, during this process, will be a charge of \$50. Schedule B- will charge \$250 for the initial base charge for a database download, plus

$\frac{1}{4}$  cent per parcel. Any additional download, during this process, will be a charge of \$50. Schedule C- will charge \$250 for the initial base charge for a database download, plus  $\frac{1}{2}$  cent per parcel. Any additional download, during this process, will be a charge of \$50. Schedule D- will charge \$350 initial base charge for a database download, plus  $\frac{1}{2}$  cent per parcel. Any additional download, during this process, will be a charge of \$50. See sheets that were emailed to assessor for all details.

All are encouraged to post the schedule in your office and file it in the county clerk's office immediately.

## POSSIBLE LEGISLATION FOR NEXT YEAR

A census was taken and the association agreed that we should encourage sponsorship of legislation next year to increase the amount of income under qualifications for the additional homestead exemption, circuit breaker, and house trailer personal property tax credit. Several options were discussed and language will be put together to proceed. All assessors should have received initial figures. More will be coming.

~A conclusion is the place where you got tired of thinking.~

## ANNUAL DUES

Though the officers and executive board actually set the amount of dues, this year we decided to have the association vote on a couple of changes so that we all would be in agreement. The association voted that annual dues should be collected ONCE a year and should be \$100 per assessor and \$25 per deputy, with a maximum cap of \$1,000 for any single county. The number of employees charged per county will be based on the figures used in the annual report to the state legislature. The dues will run through the fiscal year, July 1<sup>st</sup>-June 30 of every year. This should simplify the billing and collecting process considerably. All we ask is that everyone pays promptly!

# HALLOWEEN COSTUME CONTEST

I just wanted to thank everyone that was in the Halloween Costume Contest. I would also like to apologize to everyone that was in the contest for drawing it out so long. I forgot how hot some of you get with those masks on and how uncomfortable some of the costumes can be. So if I am ever asked to do the contest again, you have my word that I will do the show as fast as I can. You were all great and without your participation we couldn't have the contest. Thanks to the 3 wonderful judges. You did a great job!

Also thank you to the devil's 4 helpers that did the decorating and undecorating: Teresa Tallon, Letitia Stockton, Linda Coleman, & Lavinda Smith.

Thank you,  
Donna Giddens

Note from Monica: Donna did a great job, again, and I'm sure will be called on more in future times. We appreciate all the work and time she puts into this to make the evening a little more fun. It's always enjoyable and entertaining.

~Anybody can win, unless there happens to be a 2<sup>nd</sup> entry.~

## UPDATE

Leon Hurt, Delaware Co. Assessor, is at home recovery from a double bypass surgery, valve replacement, and a pacemaker was installed. He is doing better each day and even stopped by the office yesterday. His home address is: P.O. Box 1255; Jay, OK 74346 & his phone number is: 918-253-2535

Joe Forbes, retired Garfield Co. Assessor and a past president of the County Assessor's Association, is also recovering from a double by-pass surgery. He was doing quite well and should be home by now. Cards can be sent to him at: 3906 Westminster Dr.; Enid, OK 73703-2038.

# DEATHS

We were saddened to hear that a couple of retired assessors passed away this year. Leland Kennedy, Dewey County and Maxine Tripp, Jefferson County were assessors in the late 1970's and 80's. (Some of us remember both of them!) As you hear of a former assessor passing away, please let one of the officers know so we can pass the word.

# NEW OFFICERS

The 2009 officers for the Oklahoma County Assessors Association are:

President-Wade Patterson, Garfield Co. Assessor

Vice-President- Ronnie Funck, Canadian Co. Assessor

Secretary-Treasurer- Monica Schmidt, Woods Co. Assessor

Reporter- Scott Kirby, Murray Co. Assessor

Board members:

1 year unexpired term- Frances Joslin, Pushmataha County Assessor

2 year terms: Troyce King, Pottawatomie County Assessor

Lisa Smart, Okmulgee County Assessor

~Don't worry about the world coming to an end today because it's already tomorrow in Australia!~



**HAPPY**

**THANKSGIVING**