



## Message from the President....

Greetings Everyone:

I trust that the holidays have been good to you and yours. As I write this I am wearing my colors for tonight's game. **GO POKES!** Just so you know I will be rooting for the **Sooners** as well. We have a lot to be thankful for, not just in sports but in life as a whole.

Your office probable looks like ours with personal property renditions everywhere. I really like this time of year because it gives us the opportunity to visit with our customers in person I really enjoy the times when I get a chance to explain in depth, how the valuation process works (*you all know how much I like to talk*). It seems that once the public starts to understands how complicated the process is they seem to appreciate our office even more. It's very rewarding when you know that the public appreciates what we do for them.

I am finalizing the committees, but nothing too drastic at this point. I may call on you to attend the committee meetings and provide your input. As I said in the last newsletter, the more assessors we have at the table, the better the discussion. So please be ready and willing to respond if you are called.

We had our meeting with Mid-Continent Oil and Gas Association (MOGA) and the oil and gas industry on the 3<sup>rd</sup> of December. The meeting went well as always, and we agreed to build upon the progress we have made. We will continue to meet and work out issues with the pipeline industry as they arise. We need to keep our finger on the pulse of the industry, with all the changes in the economy over the last year; it could be a bumpy ride.

The legislative process will be starting soon so make sure to visit with all of your legislators before the session begins. I create a handout for our legislators with the Garfield County Officers' information, including a recent photo and updated contact information. I laminate the sheets and give one to each of our local legislators and one to each of their assistants. This gives them a reference to contact if they have any questions that might involve the county. You might try this, especially if you have new legislators.

Please call Jim Kelley or any member of the Legislative Committee if you have any questions or suggestions regarding legislation. We will keep you advised of legislative issues as they happen. Jerry Stone with the Oklahoma County Treasurer's Office is in charge of our CGLC updates, if you would like to receive daily updates, let Jerry know at [JERSTO@oklahomacounty.org](mailto:JERSTO@oklahomacounty.org).

I will always be available if you have any questions. Please do not hesitate to email me at [lwade@garfieldcountymail.com](mailto:lwade@garfieldcountymail.com) or you call at (c) 580-541-6011 or (w) 580-548-2435. As I always say, *"The best part of being a public servant is serving the public."*

Have a great New Year,

WADE

## The Ad Valorem Division

Merry Christmas, Happy New Year, and Best Wishes from the Ad Valorem Division. Hope everyone enjoys this time of year and all the family activities.

It's difficult to believe that it was almost exactly a year ago when we had that terrible ice storm. Driving around the state, we still see some evidence of damaged trees and other destruction. It certainly puts things in perspective when we take things for granted like laptops, office computers, and phones and not to even mention heat, water, light and garage door openers. Hopefully, we'll avoid some of that weather this year.

The State Board of Equalization had a good meeting right on schedule with county compliance on the agenda. We're making good progress in resolving some of the compliance issues. I appreciate the efforts of the counties involved, and it's our hope that we can get some of those issues resolved by the June State Board of Equalization meeting.

We've sent out for publication our Personal Property Guide for 2009 and our Personal Property Schedule. Our Personal Property Schedule is a really useful document for the assessment of personal property. The information on estimated square foot values is a good starting point for the valuation of personal property.

I've talked regularly with Wade Patterson, the new County Assessors Association President. Wade and his officers are working hard and 2009 will be a good year. We met with the officers to discuss some of the issues related to public service. We discussed some ways to make the public service distribution on our county detail sheets more useful. We discussed several suggestions and also reviewed possible training classes on distribution at the Annual Conference.

Another issue that the Public Service Section has dealt with this year has been late or incomplete filings/distribution information. Several of the distribution issues this year were the result of incomplete filings, and we are going to work to encourage the affected parties to make timely and complete filings. This should make the process easier for companies, counties, and ad valorem recipients.

A few new rule amendments are under review for 2009 rulemaking. Most of these rule changes are the result of the two State Questions passed in November 2008. Some will not go into effect until 2010.

- Manufactured Homes – remove the October tax sale language.
- 100% Veterans – add statement on household personal property in view of SQ 735. Refer back to original Attorney General’s opinion to determine what is exempt. Only 12 counties still have household personal property.
- Freeport Exemption – add language as adopted by SQ 741 stating exemptions cannot be filed for prior years. .
- Five-year Manufacturing – cannot go back to prior years.
- Annual Valuation – In 1995-1996, the language in the present rule was developed for annual valuation questions and have not been changed since that date. We’ve modified a few of those questions and are working with the officers to finalize them.

As the year ends, we’re reminded that it’s about the people, not the other stuff. County assessors and deputies, county treasurers, company taxpayers, and Center for Local Government Technology (CLGT), Cooperative Extension, the County Assessors' Association and the Oklahoma Tax Commission have all continued a solid working relationship in the last few years. We’re looking forward to more of the same in 2009. Thanks to everyone for helping us complete all the year end reports to the Legislature.

We appreciate the hard work of all county assessors and deputies working to improve the Oklahoma ad valorem system. We’ve accomplished some good things this year, but we can always do better and achieve more. That’s the challenge for the coming year. Merry Christmas and Happy New Year.

Sincerely,

Jeff Spelman, CAE  
Ad Valorem Division

P.S. “Some people are always grumbling about a world where there are tax bills and because roses have thorns; I’m grateful for what we get from our taxes and that thorns have roses.” Anwar Caddo, Ad Valorem Philosopher. Borrowed from Alphonse Karr.

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# Legislative News

Dear Assessors and Deputies,

Today we received a draft copy of the proposed legislation we discussed at our conference. We have requested that Senator Burrage moved forward with the bills. We will advise you of the bill numbers as soon as they are available.

This includes raising the qualifying income for a double homestead, exemption on a manufactured home on leased land, and the circuit breaker to a minimum of twenty two thousand (\$22,000.00) or 50% of the HUD median household income.

Other legislation that has been introduced at this point.

<u>BILL#</u>	<u>STATUS</u>	<u>Ref to General Government/Transportation</u>	<u>AUTHOR</u>	<u>COMMENTS</u>
HJR1002	Introduced		Dank, Representative	County option to change the cap from 5% to 2%
HJR1001	Introduced		Dank, Representative	removes the income threshold for the senior freeze
<b>SJR0005</b>	Introduced		Reynolds, Senator Jim	changes the cap rate from 5% to the lower of 2.5% or the rate of inflation, as measured by the Consumer Price index for urban consumers
<b>SJR0007</b>	Introduced		Leftwich, Senator	changes the cap rate from 5% to 3%

We are working on some alternative language concerning the cap bills such as **allowing the cap on homestead properties to be lowered to 3% and removing the cap on income producing properties.**

We have several new legislators this year and we will be counting on you to help us with them, so please make every effort to get acquainted with them. Let them know we are supporting the above legislation.

Please keep in touch with us on any legislative issues.

**Jim and the legislative committee**

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## Reporter's Corner

This edition of The Assessment Files and this reporter's corner is going to be short and sweet due to the Holidays.

I hope everyone had a Merry Christmas and is ready for a great New Year.

I would like to invite anyone who has news to share to please submit it to me for the newsletter. If you can get it to me before the last week of the month I would appreciate it. This way I'll have time to get the newsletter put together.

Happy New Year!

**Scott**

# ATAP

## (Assessor Training and Accreditation Program)

Gary and Doug hopes everybody enjoyed their Christmas break and will have a Happy New Year.

They ask that everyone review the transcripts which were mailed out earlier. Please check them for any errors and notify them so they can make the necessary correction. They would also like to remind everyone of the upcoming classes listed below.

### ATAP Course Schedule through February 28, 2009

Course	Dates	Location
Unit 1 (Introduction to the Assessor's Office)	January 13-16	Tulsa
Unit 2 (Real Property Appraisal)	February 3-6	Tulsa
Board of Equalization Training	February 26	Tulsa



## January Birthdays

- Sandra White – 4<sup>th</sup>
- Kathi Mask – 4<sup>th</sup>
- Cherry Hefley – 14<sup>th</sup>
- Denise Heavener – 20<sup>th</sup>
- Lennet Pisacka – 22<sup>nd</sup>
- Becky Harris – 22<sup>nd</sup>