



Message from the President....

I hope everyone had a very Merry Christmas. I have to start out by saying this was probably the most unusual Christmas for me and for my family. It was the first Christmas ever that my wife and I sat "Home Alone" on Christmas Eve. Part of it was due to the Alaska type blizzard that struck our county and the other part was due scheduling conflicts, but everything fell back into place by the end of Christmas Day.

This has already become an unusually busy start to the New Year, as there have been presentations at several of Legislative Interim Study Committees and so many other meetings these past few weeks that space on daily calendar was almost completely full. Anyway things are beginning to slow a bit so hopefully a few days off will allow all of us refresh and refocus.

One of the things we talked about during the Fall Meeting was getting involved within the Association, so I wanted to remind everyone we are replenishing our various committees if you haven't already done so. We have a number of slots to fill on the various committees and wanted to remind you to get your name to any of the officers if you would be willing to serve on a committee. Most of the committees have some experienced officers serving and you don't have to have special qualifications to serve. The main thing is we're looking for people **willing** to serve. It's much like any other task the larger the numbers the easier the load for those already serving.

Wishing all a very Happy New Year!

Ronnie Funck



The Ad Valorem Division Director's Notes

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. We've been enjoying the Christmas cards from the counties and industry that we received. It looks as if a number of counties are emailing Christmas cards.

The State Board of Equalization had a good session for its December 1, 2009 meeting. We had a good contingent of county assessors. The State Board had some county compliance issues on the agenda, and it appears that we're making progress in resolving some of these issues. I appreciate the efforts of the counties involved, and it's our hope that we can accomplish significant progress by the June SBOE meeting. As you know, it takes a significant effort to get back into compliance and we appreciate the effort to accomplish all that work.

We should be sending improvement letters around mid-January 2010. As we've said in the past, please review those letters carefully and discuss them with your assessment and equalization analyst assigned to your county, Glen Blood or Joe Hapgood. The letters are an early warning and a reminder to focus your efforts on good values, good records and good assessment practices.

The Business Personal Property Schedule for 2010 has been posted on the web site. We expect to finalize it December 15 when the Commission reviews the final draft and comments. We're pleased with all the input that we've had this year from industry, county assessors, and ad valorem recipients. We had an open, transparent process this year that we started back in September. Not everyone has been in total agreement, but we've had some good discussions and made numerous changes in our initial draft. Thanks go to Larry Rawlings and the Personal Property Section staff Patty Heath, Doug Brydon, and Paula Gibson for all their efforts. Our Personal Property Schedule is a useful document for the assessment of personal property, and we hope to continue to improve it.

Three interim studies were considered last week: a review of TIFs (tax increment taxing districts), the overall ad valorem system, and the assessment of commercial timberland. The committees involved reviewed a lot of excellent information and the County Assessors' Association was active in the hearings.

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, Center for Local Government Technology 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 2010. 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. "Ignorance is born of an outsized sense of self-importance....the more you learn ... the more you will realize how little you know. That's the difference between self-confidence and self-importance." Anwar Caddo, Ad Valorem Philosopher. Borrowed from Jim Rogers, author of "A Gift to My Children: A Father's Guide to Understanding Money and Investments."

LEGISLATIVE UPDATE

Dear Assessors,

The following is the only legislation we are sponsoring at this time.

Title 68 O.S. § 221.1. Date of postmark deemed to be date of delivery or of payment.

- A. For any return, claim, statement, or other document required to be filed or any payment required to be made within a prescribed period or on or before a prescribed date under authority of any provision of a tax law of this state, the date of the postmark stamped on the cover in which the return, claim, statement, or other document or payment is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be **and further should the prescribed date fall on a Saturday, Sunday or holiday of the taxing jurisdiction then the prescribed date shall become the following Monday or the first working day after the holiday.**

The interim study on commercial timber land appears to have created a lot of interest. There will be legislation from this study. Exactly what is to be determined. Ronnie has called a meeting for December 29th to discuss where we are and what we can recommend to increase the fairness of the ad valorem system and do our part.

There will be some cap rate & freeze legislation introduced but I believe the interim studies made it pretty clear to the House and Senate leadership that now is not the time to address those issues.

Hope you had a Merry Christmas and wishing you a great 2010.

Jim



From ATAP;

The University is closed but we'll be back to work on Jan 4.

Prior to Christmas, hope everyone had a safe one, we mailed invoices, training schedules, and transcripts.

Please review the transcripts and let us know of any changes or corrections needed. Thanks for reviewing the transcripts, which allows CLGT to maintain an accurate database. Looking forward seeing everyone at meetings, conferences, and classes. We are available to help you all however we can.

Doug and Gary

Course	Date		Time	City	Hotel	Location
	Beg	End				
Unit 7 (Ag Land Valuation)	1/14/2010	1/15/2010	8:30 - 4:30 Th ur 8:30 - 12:00 Fri	Norman	Hilton Garden Inn Norman 700 Copperfield Drive Norman, OK 73072 (405) 579- 0100	Hilton Garden Inn Norman 700 Copperfield Drive Norman, OK 73072 (405) 579- 0100
Unit 1 (Intro.to Assessor's Office)	1/26/2010	1/29/2010	1:00 - 4:30 Tues 8:30 4:30 W, Th 8:30 12:00 Fr	Tulsa	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000

Board of Equalization Training	2/18/2010	2/18/2010	8:30 - 4:30 Thurs	Norman	Hilton Garden Inn Norman 700 Copperfield Drive Norman, OK 73072 (405) 579- 0100	Hilton Garden Inn Norman 700 Copperfield Drive Norman, OK 73072 (405) 579- 0100
Unit 2 (Real Property Appraisal)	2/23/2010	2/26/2010	8:30 - 4:30 Tu, W, Th 8:30 12:00 Fr	Tulsa	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000
Microsoft Excel for Assessors	3/4/2010	3/4/2010	9:00 - 4:00 Thursd ay	STW	Cimarron Hotel & Suites 315 N. Husband Stillwater, OK 74074 (405) 372- 2878	CLGT 5202 N. Richmond Hills Rd. Stillwater, OK. 74078 405-744- 6049
Board of Equalization Training	3/18/2010	3/18/2010	8:30 - 4:30 Thurs	Tulsa	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000
Unit 3 (Mass Appraisal)	3/23/2010	3/26/2010	8:30 - 4:30 Tu, W, Th 8:30 - 12:00 Fr	Tulsa	Hampton Inn 7852 W. Parkway Blvd. Tulsa, OK 918-245- 8500	Hampton Inn 7852 W. Parkway Blvd. Tulsa, OK 918-245- 8500

Advanced Income Approach	4/7/2010	4/9/2010	1:00 - 4:00 Wed, 9:00 - 4:00 Thur 9:00 - 12:00n Fri	Poteau	Best Western Traders Inn 3111 North Broadway Poteau, OK 74953 (918) 647- 4001	Best Western Traders Inn 3111 North Broadway Poteau, OK 74953 (918) 647- 4001
Unit 4 (Income Approach)	4/20/2010	4/23/2010	1:00 - 4:30 Tues 8:30 4:30 Wed, Thurs 8:30 12:00 Fr	Tulsa	Hampton Inn 7852 W. Parkway Blvd. Tulsa, OK 918-245- 8500	Hampton Inn 7852 W. Parkway Blvd. Tulsa, OK 918-245- 8500
Surveying for Assessors	4/27/2010	4/28/2010	8:30 4:30 Tu, Wed	STW	Cimarron Hotel & Suites 315 N. Husband Stillwater, OK 74074 (405) 372- 2878	CLGT 5202 N. Richmond Hills Rd. Stillwater, OK. 74078 405-744- 6049
Data Collection (Residential)	5/4/2010	5/6/2010	8:30 - 4:30 Tu, Wed 8:30 - 12:00 Thur	STW	Cimarron Hotel & Suites 315 N. Husband Stillwater, OK 74074 (405) 372- 2878	CLGT 5202 N. Richmond Hills Rd. Stillwater, OK. 74078 405-744- 6049
Unit 5 (Business Personal Property)	5/18/2010	5/20/2010	8:30 - 4:30 Tu, Wed 8:30 - 12:00 Thur	Muskogee	Holiday Inn Express Hotel 1811 Peaceable Road McAlester, OK 74501 (918) 423- 1118	Holiday Inn Express Hotel 1811 Peaceable Road McAlester, OK 74501 (918) 423- 1118

			1:00 - 4:30 Tu 8:30 - 4:30 Wed,Th ur 8:30 -12:00 Fri		Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000	Hilton Garden Inn Tulsa South 8202 S. 100th East Ave. Tulsa OK. 74133 918-392- 2000
Unit 6 (Cadastral Mapping)	6/8/2010	6/11/2010		Tulsa		
			8:30 - 4:30Tu 8:30 - 12:00 Wed		Western Hills Lodge Sequoyah State Park 17131 Park 10 Hulbert OK 918-772- 2545	Western Hills Lodge Sequoyah State Park 17131 Park 10 Hulbert OK 918-772- 2545
Unit 7 (Ag Land Valuation)	6/29/2010	6/30/2010		Hulbert		

THANK YOU NOTES

I would like to thank everyone for the prayers, phone calls and cards I received comforting me during my mother's cancer treatments and her death. Leon Hurt has been my prayer warrior from the beginning. I very much appreciate Cathy Carlile and Scott Kirby for attending the funeral. It means so much to me to have great friends that care for me throughout the State. You all are the greatest!

Debbie Croasdale
Marshall County Assessor



This month, your officers for 2010 met for the “changing of the guard”. Introducing Daniel Jenkins, Cleveland County Appraisal Coordinator, as your new Treasurer. Keith Hulsizer, former Treasurer & now Vice-President, brought all of the 2009 financial records to the yearly audit. In addition, Osage County Assessor Gail Hedgcoth was in attendance to help audit all of the local chapter’s financial documents. Keith did a great job for us last year and has now passed the torch to Daniel. Daniel already has a great start and I’m sure his attention to detail will be a great help to us all.

The “Keys” Award sub-committee group will soon be announced. This group will develop all of the criteria of this awards presentation. Things are already in swing for the New Year and we haven’t even had the first day of 2010 yet. I think that is a very good sign of things to come.

Happy New Year from all of your local chapter officers!



Mike Morrison - Oklahoma County Assessor's Office

Comptroller & Web Designer - (405) 713-7148



January Birthdays

Kathi Mask – 4

Cherry Hefley – 14

Lennett Plsacka – 22

Becky Harris – 22

REPORTERS NOTES

I would like to thank everyone for electing me as this years Reporter. I sincerely appreciate the confidence. It is already proving to be a challenge by getting this letter complete! I use to think I wasn't to bad with computers, until I started work on this news letter and I'm finding out I'm not near as savvy with computers as I thought! With attachments not opening, pictures not transferring, etc., I'm going to have a permanent lump on my forehead from smacking it with my hand ! Anyway, it is finally coming together...maybe not perfect, but I still have 11 more months to get too perfection!!! Right?

A Big Gigantic Thank You goes to Bob Schmidt (Monica's husband) for helping me by figuring out all these files and how to get them transferred. THANK YOU BOB ! (AND he's still working on it for me!!)

If you have any information you would like to share, please let me know. We are each other's extended family and this is our newsletter, so, whether it is a death, birth, or an experience you have had in the office. Please share. You can reach me at 918-287-3448 or 287-3220 or my e-mail is: gail-assessor@sbcglobal.net

I know the majority of you have seen, read, or heard the story on Todd Mathes and his wonderful family, but I felt his story worth the space in our newsletter. Hope you do to.

I would also like to say: To all of my friends, some long time, others new...family that have grown with me thru the years, May God bless You and keep you safe, may your dreams be fulfilled and your expectations be surpassed, Happy New Year !!!

Gail

Family Reflects on Unexpected Growth

By [Jessica Miller](#) E-E City Editor

Thursday, December 24, 2009 11:23 AM CST

Bigger than the Brady Bunch but smaller than the Duggar brood, the local Mathes family grew even larger this year with the birth of a grandchild.

Todd and Sarah Mathes remember people thinking they had a lot of children when they had four. In December 2006, the family finalized the adoption of four more children — bringing their family to a grand total of 10 and requiring the need for a larger home and a larger vehicle.

Three of the four sibling girls they adopted are now teenagers and the fourth is 20 and had the Mathes' first grandchild in January.

“Definitely to us, family (is) a blessing,” Sarah Mathes said.

UnexpectedFamily

ChangesThe Mathes family changed after a foster family put two girls into Sarah Mathes' home day care. When the sisters left that foster family, the Matheses learned the girls were going to be separated.

“There just aren't enough foster families in our county. I think that's pretty well known,” Sarah Mathes said.

The Matheses got attached to the two sisters while they were at her day care and learned the girls had two older sisters they rarely visited.



The girls' caseworker asked if the Matheses had considered doing foster care or if they would be interested in doing a kinship for the girls.

“We prayed about it, contemplated it,” Sarah Mathes said, adding that they decided to temporarily foster the girls until the girls could go somewhere they would be kept together.

The two girls began living with the Matheses in April 2005 and the Matheses learned how the adoption process worked but didn't initially assume they could adopt the girls.

“We saw that there were no other parents that were willing to adopt four children,” Todd Mathes said.

They agreed that if the girls hadn’t been adopted by a certain time — which was several months later — they would apply for adoption.

“Older kids and sibling groups very rarely get adopted,” Sarah Mathes said.

Todd and Sarah Mathes asked the girls about adopting them and wanted the adoption to be the girls’ choice.

“We left it up to each of them. Especially the older ones; they’d been in the system a long time. It’s a big decision to actually make somebody be your permanent family,” Sarah Mathes said.

The family began the adoption process in the late summer of 2005.

Now, the family consists of Misty, 20; Brittiney, 17; Trey, 16; Kyle, 15; Lynda’Kai, 14; Grant, 12; Elissa, 10; and Carson, 8.

“It’s taken a lot of adjusting. But, for the most part, they all love each other. I mean, they argue like regular siblings, but I would say, for the most part, they’re all as close as regular siblings,” Sarah Mathes. “Now we have a grandchild already and that was certainly not something we had thought of.”

Todd and Sarah Mathes have been married for 13 years.

“If you’d asked both of us 13 years ago if 13 years later we would have eight children — and four of those being adopted — and a grandchild in another state we (would have) laughed, probably,” Todd Mathes said.

“We both like to think that we’re totally in control of our lives and in control of the future, but this goes to show us that we’re really not. We have a say in how our future goes but God has other plans for us and we can either follow those plans or choose not to and, luckily, we choose to follow that.”

Adjusting to a bigger family

There have been times when Todd and Sarah Mathes have thought eight kids is a lot.

“But we know that there’s a reason for everything. And everything that we’ve done since (the adoption) has occurred has fallen into place,”

Todd Mathes said.

At times, it has been difficult.

“Things that they warned us about in foster care classes, some of it’s happened,” Sarah Mathes said, adding they couldn’t have done it without people in their church, friends and family. “Those girls had to just know

that no matter what, that we're still here for them. It doesn't make any difference how bad it is or what happens."

In the past, anytime something got bad, the girls were sent to a different foster home. The girls had to adjust to not being moved. The Matheses let the sisters decide if they wanted to take the Mathes name.

"I think that's helped that we gave them some choices along the way," Sarah Mathes said.

In foster care, the girls couldn't participate in extracurricular activities or sports. Now, all of the children are involved in activities and in church. The family has meetings, a chore chart and house rules to keep everything organized. Todd and Sarah Mathes learned to count heads when they go somewhere.

"It's both trying and fulfilling," Todd Mathes said.

He said they recognize differences now but expect that 10 years from now they will definitely recognize that they did a good thing.

"And we know that we did a right thing. I mean, there's been times that it's been hard and I think every parent does that when you just kind of have a meltdown moment going, 'Aaah, I'm not very good at this!'" Sarah Mathes said.

The four biological Mathes children had some adjusting to do as well — from moving out of their home and attending new schools to getting less time with their parents.

According to Sarah Mathes, the family has made it a point to stay in touch with the girls' biological family as much as possible.

"We didn't want to turn those kids into brand-new Mathes kids, really. We wanted to support them and eventually, when it was time, be able to let them stay in touch with some of the family members, 'cause some of those family members had nothing to do with those girls being taken away and so we didn't feel that it was fair to them to not be able to see (them)," Sarah Mathes said.

Todd Mathes said they don't feel they've had a major lifestyle change and have just scaled things back.

Their home is always busy.

"It's definitely not ever quiet," Sarah Mathes said. "We've always got kids and animals and neighbor kids."

Todd Mathes said he and Sarah realize they will have a full house for such a short time — they will have one child graduate each year for four

years in a row.

“People point out, ‘Well, that’s so wonderful you did that for the girls.’ But I think there are things that they’ve done for us just as well. It’s blessed us in ways,” Sarah Mathes said.