



## THE ASSESSMENT FILES

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA

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### News From the President

Hello Assessors and Deputies,

March 15<sup>th</sup> has come and gone! This year is even busier than usual due to the change in the Senior Freeze income limit. Plus, taxpayers who got notices of change in value get additional time to file for their exemptions, freezes and protests. It amazes me and makes me proud to see how assessors and their deputies manage to complete their work by the scheduled deadline despite any new rules and new duties sent their way. I realize I am prejudiced but I believe assessors have the most stressful job in the courthouse and yet they mostly manage to keep their sense of humor.

Keeping up with legislation is a time consuming job this time of year. Jim Kelley and the legislative committee are at the Capitol at least once each week – usually more. I have asked Todd to include an updated phone call list in the newsletter this month. If we have to use it, please follow the list and do your part. These issues are very important to all of us and we need to voice our concerns.

As we look at proposed legislation each year, one of the main issues we discuss is revenue impact on the entities receiving the tax dollars. While that is very important, I believe assessors concentrate as much, if not more, on the fairness of the proposed change. We have to look those taxpayers in the eye and explain why they may have to pay more this year than last year. We need to be able to assure them that they are paying only their fair share. Despite what some may think, we know assessors are not against legitimate exemptions. But as we have said before, each time one group gets a break on their ad valorem taxes, someone else picks up the slack. (Yes, I do realize I am preaching to the choir)

Wednesday, April 13<sup>th</sup> is County Government Day at the Capitol. Hope to see some of you there!

Sincerely, *Denise Heavner*

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## Ad Valorem Update

Greetings from the Ad Valorem Division. March Madness Again. How about those OSU Cowboys?

March is always a busy time of year with personal property renditions, homesteads, five-year exemptions and work on the assessment rolls. You never know what's out there. I think that even after several years in the business, we all learn something new every day about ad valorem. There's always something new that you haven't seen before.

This is the first year anniversary of the 4-C Committee/Oklahoma Tax Commission MIS project to make mobile home information available on the web. Debbie Gentry, 4-C chair, says it's worked out pretty well. I appreciated everyone's help. If people put their minds together, they can achieve a lot.

We're working lots of legislation. If you haven't done so, you might take a few minutes and log onto the House and Senate web sites. They have a connection there to enable you to listen in to the session. It is really pretty interesting to hear the debate on ad valorem bills occasionally. As the session proceeds, many of the ad valorem bills are still making their way through the legislative process, but nothing is certain this early. Public service court cases are proceeding and we'll keep everyone up to date. We're starting to gear up for public service valuations. We've had lots of calls and questions about renditions as everyone prepares for the next couple of busy months.

Thanks to everyone for their help on the various legislative surveys. We appreciate the hard work and conscientious effort of all county assessors and deputies out there. We hope that everyone's work helps improve the Oklahoma ad valorem system and make it better than it was given to us for taxpayers everywhere. Like Tom Cusack says, "keep in mind, we should be the guardian of fairness." Watch out for the dragons in the uncharted waters!

*Jeff Spelman*, CAE Director Ad Valorem Division

P.S.: "Your dog is the only fellow creature on earth that loves you more than he loves himself." Anwar Caddo, Ad Valorem Philosopher.

## Reporter's Notes

I'm passing some information along from Wade Patterson in reference to an upcoming IAAO course that is available to all IAAO members. The IAAO Executive Committee is meeting to finalize the details for the upcoming course. We know that the course will be held August 22-26 in Tulsa and that the honorable Doug Warr and Mr. Gary Snyder have agreed to make lodging arrangements at a hotel they use (for CLGT courses, they say). The price for the hotel will be the government rate of \$55.00 per night.

At this time, we think the course will cost \$350 per student, which is much less than other states are charging for the same course. IAAO plans to offer Course 300, Fundamentals of Mass Appraisal, which will be limited to 35 students. Most of the other information (instructor, classroom location, name of the hotel, etc.) should be coming available very soon. We'll keep you advised in next month's edition of the Assessment Files.

Again, a reminder for May's times and locations for the 2005 district meetings. They are as follows:

Northeast: May 6 (Sequoyah County)  
 Southeast: May 13 (Pittsburg County)  
 Northwest: May 20 (Dewey County)  
 Southwest: May 27 (Canadian County)

Hope everyone's enjoying their "down time" now that the homestead filing period is over. I still get a kick out of those on the outside looking in who think we have nothing to do in the assessor's office once March 15<sup>th</sup> has come and gone. Wish someone would fill me in on that one...

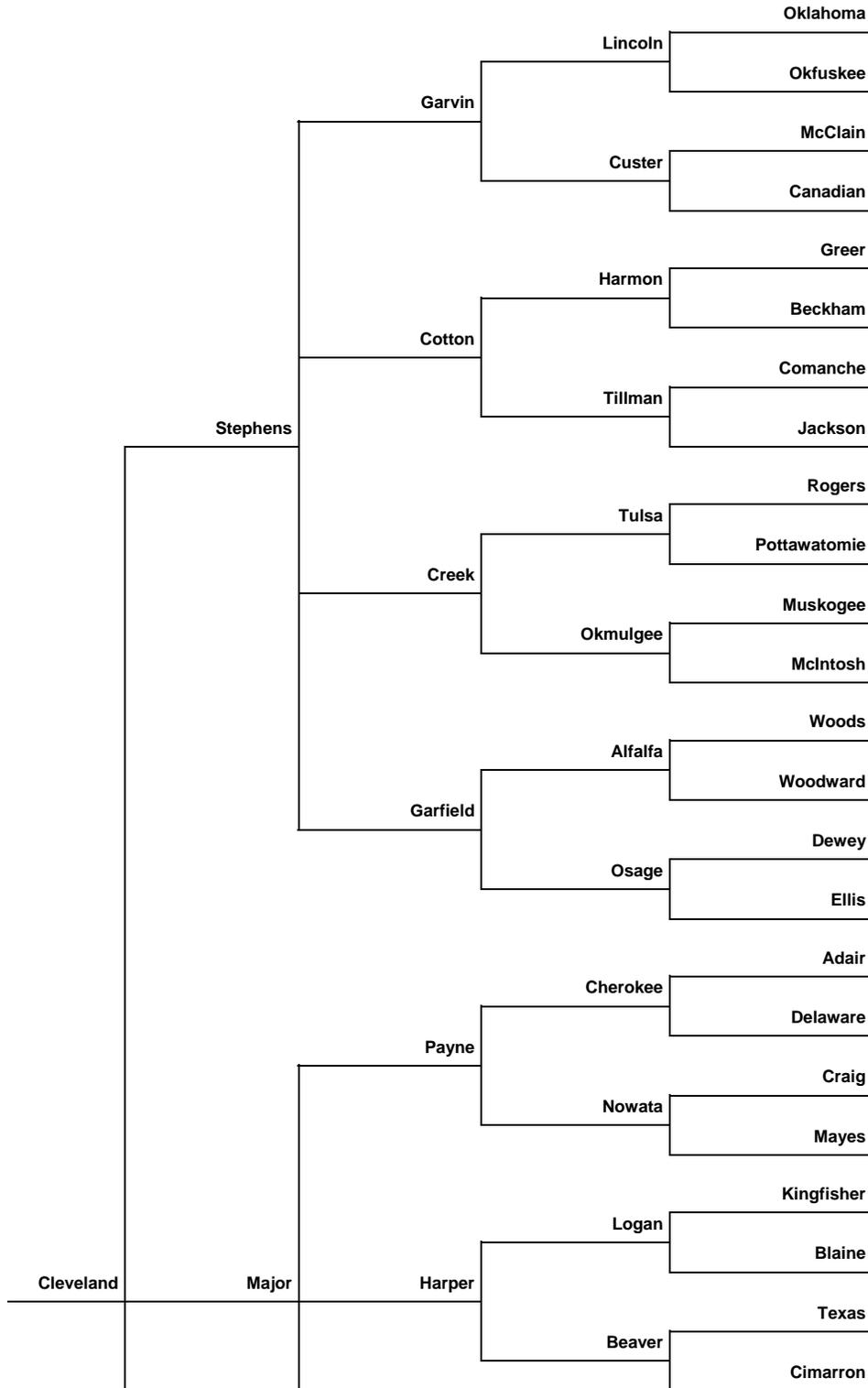
Your Reporter,  
*Todd Mathes*

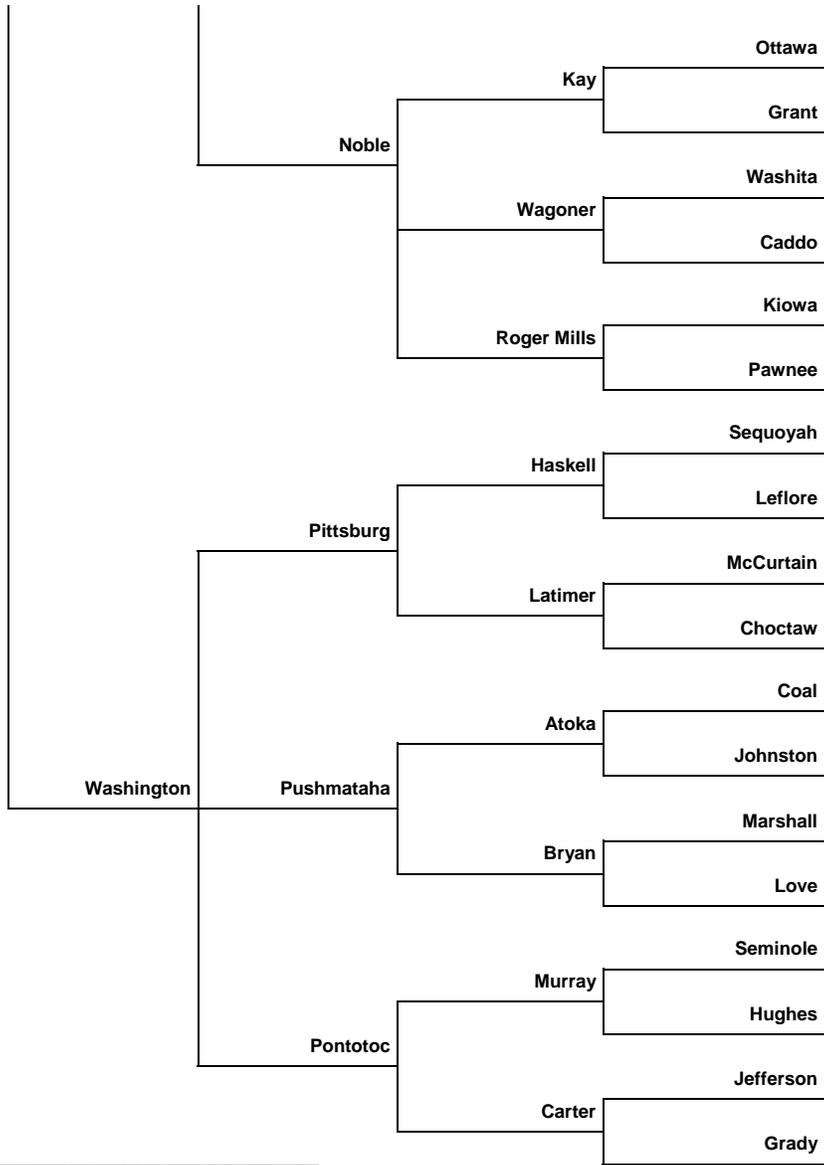


### April Birthdays

<b>Jackie Gooch</b> (Logan)	April 5
<b>Debbie Croasdale</b> (Marshall)	April 19
<b>Debbie Gentry</b> (Woodward)	April 23
<b>Evelyn Bradley</b> (Garvin)	April 26
<b>Eugenia Wood</b> (Johnston)	April 29

# Revised Call-Out List





(Just a cute reminder that baseball season is here again.)