

### THE ASSESSMENT FILES

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA

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### **News From the President**

I was very relieved that our Annual Conference came and went without too many problems. There were some nice comments about the convention center, but there were also some complaints about rooms. There is no perfect place to meet — so I hope everyone filled out their questionnaires to help the new officers decide what to do next year. No one seemed to mind the shortened meetings even though that wasn't really my plan!

I want to thank the other officers for all of their help and support during my term as president. Ralph Wilson, Cathy Hokit and Todd Mathes were always available when I needed them. Wade Patterson will be a great addition to that group. And a big thank you to the other assessors who serve on committees — especially the legislative committee. They spent a lot of time at the capitol looking out for our interests and the interests of all taxpayers. We are very lucky to have all of these people representing our association.

Thank you, also, to Doug Warr and Gary Snyder with CLGT, Scott Warren with SA&I, and Jeff Spelman and staff with the OTC. They were all willing to pitch in when needed.

Last but not least, thanks to each of you for allowing me to serve as your president this year. It was a wonderful experience! Let me encourage you to get involved with our association in any way you can — you will not regret it! I enjoyed getting to know better some of the other associations' officers at the CODA meetings, but I still believe our association has the best group of county officers in the state!!

Happy holidays to you all,

#### Denise Heavner

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### Ad Valorem Update

(written prior to the Thanksgiving holiday)

The County Assessors Association Convention is over and it's Thanksgiving and Bedlam time again.

This is a busy time of the year with tax bills on the streets in many counties and others working to get joint district millages settled so the bills can get out the door. Marshall County again as far as I know is the first or near the first out the door. (Full disclosure: they're the only county in the state without joint districts.) For those of you new to the ad valorem business, a joint school district is one that has territory in one or more counties and it's always a challenge to get all of the budgets done in a timely manner and ready for bills.

I thought the County Assessors' Association Convention was very good this year. Denise Heavner and her officers did a good job. The new location worked out well at the conference center. We had several good comments on the program, including all the various presentations as well as the First Lady's appearance.

The Ad Valorem Division also attended the fall Oklahoma Association of Tax Representatives (OATR) meeting and I thought it was also a productive session. Commissioner Connie Irby with the Oklahoma Tax Commission attended that meeting, and we're looking forward to working with Deborah Gibson, who took over for Michael Kemp of ConocoPhillips as the new president of the Oklahoma Association of Tax Representatives (OATR).

We've been pleased with the fall regional training we're conducting. I can't take credit for it since our field staff has made all the arrangements, but thanks a lot to the counties who've hosted the sessions and participated in some "hands-on" work on personal property.

I've included this message in the last four or five November newsletters and it's still valid. Betty Price, past Coal County Assessor, used to call and thank all the people that she worked with on the day before Thanksgiving. The Ad Valorem Division was always on the list. What a great tradition. It's always nice to get a "thank-you." County assessors and deputies and the Ad Valorem Division should remember how much a "thank-you" can mean.

Have a good Thanksgiving. We'll see everyone at the State Board of Equalization (SBOE) meeting. The most important thing in a democracy, Tom Cusack says, is to make sure that the system is fair, not just to the person who protests but also to the person who doesn't complain. They don't always get a "thank-you," but some people who don't express their appreciation just realize how important the job is. Have a good Thanksgiving!

Jeff Spelman, CAE

P.S. Possible new motto for assessors: "Pisces Mortui Solum Cum Flumine Natant" which is Latin for "Only dead fish go with the flow." -- Tropel I.P. Madison.

#### **Reporter's Notes**

Well, another year in the Assessors' Association is in the books and another calendar year is preparing to wave goodbye. It's no wonder people continually ask "Where did the time go?"

I, too, enjoyed the Fall Conference last month in Oklahoma City. The speakers were entertaining (our First Lady is definitely first class), informative (does anyone else now see that meth users and "burn victims" are synonymous?), and even a little malicious (where did Doug and Gary come up with those incriminating photos?) at times. All in all, it was a great conference in spite of some logistical problems that come with the territory when you're dealing with a new site. The major complaints that I heard were that there was no hotel restaurant and no hotel club/bar. However, most people found a way to eat (continental breakfast, lunch off-site, and dinner was catered by a couple of our favorite vendor friends) and found a way to dance the night away (did I hear that someone whose initials are B-I-L-L actually walked home from Chisholm's?). ©

Thank you, Denise, for your wonderful service as Association president this past year. You are to be commended for your hard work, dedication, and ever-present smile. The rest of us sure have some big shoes to fill. Congratulations, Ralph, on accepting the nomination to be our president for the 2006 year. We should have a lot of fun working together. Cathy, I feel sorry for you having to work with three strong-willed males as officers for the upcoming year. But I'm glad we have at least one clear-thinker in the bunch. And Wade, welcome aboard! The newsletter duties could not be shifted to you any sooner. I am going to miss it, though, in a small, small way. And thanks, Jeff, for your monthly ad valorem updates. I sure look forward to your Anwar Caddo philosophy quotes. They're priceless.

Happy holidays to each and every one of you working within the various assessors' offices throughout the state. May God bless you and your families richly this holiday season and keep you safe. I bid you adieu.

Your Reporter, *Todd Mathes* 





#### Welcome from the incoming president and some head-scratchers

#### Holiday Greetings,

I would like to thank the Association for having faith in me to be your president this next year. I have a great set of officers with Cathy, Todd and Wade. Please feel free to call me if you have any questions or comments and I will try to answer them.

I sent out a committee list to each county a couple of weeks ago. If you want to be taken off of a committee or if you want to be added to a committee, let me know and I will try to add your name, if possible. Special committees are limited to five members. I will try to put a new committee list in next month's newsletter.

Let's all have a good year.

Thank you, Ralph Wilson

## What Am I?

With an awful racket, I change my jacket. I change my coat and color. I weight much less In my nice new dress; But I am many times larger.

If you are stumped or would like to know the answer(s), call Todd at (918) 337-2830.

What am I?

# **Light Bulbs**

Aunt Emily lived in an old farmhouse by herself.

On the main floor there were three light switches that controlled three separate lights in the basement.

Emily wanted to know which light switch corresponded to which light, but only wanted to make one trip to the basement to find out.

How could she do that?