



THE ASSESSMENT FILES

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA

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2005

News From the President

Happy Holidays,

I want to thank you for having confidence in me to be your president this year. It is a great honor and I will do my best to serve the interests of the Association. I have a great group of officers to help me through the year. If you have any questions, please contact Cathy, Todd, Wade or I.

We had a joint meeting of the Executive Committee, Board of Directors, Doug Warr and Mike Hughes with CLGT, and the Ad Valorem Division of the Oklahoma Tax Commission on December 22nd to discuss the county training program. There is currently a process initiated by the county clerks to change the county training program. They would like to relocate the training program from the Center for Local Government Technology to the Oklahoma Cooperative Extension Service. If any assessor has problems with the current training program please let me know.

On December 27th, 2005, I attended the State Board of Equalization meeting. We have three counties out of compliance. There are two counties in category 1 and the other county in category 2. Everyone is working together on this issue and hope to have it resolved soon.

Enjoy this beautiful weather and have a Have a Happy New Year.

Respectfully,

Ralph Wilson, President

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Ad Valorem Update

Happy New Year from the Ad Valorem Division!

You think you're having Christmas holiday stress and problems with the end of the year tax bill rush? A neighbor of ours recently got the news she has to be in place at the branch office of her company on the Monday after New Years. That's involves moving household, kids, pets, horse, llama, and husband from Oklahoma to Connecticut in fifteen days. Now that is some major league stress. If you see a confused llama (or husband) roaming northern Oklahoma County you'll know the reason.

December has been a busy month. The State Board of Equalization (SBOE) postponed its meeting until later in the month and will combine its agenda with the revenue project meeting. We've looking forward to that meeting. We've published our Personal Property Guide for 2006 and our Personal Property Schedule. It will be a full document this year rather than update pages.

We're meeting with the County Assessors Association committees later in the month. I've reluctantly taken Denise Heavner off speed dial. I'll bet she's relieved after a successful year as President and I appreciated her comments on encouraging assessors to get involved in the County Assessors Association. We're looking forward to working with Ralph Wilson and his officers. I'm going to miss working with Todd Mathes on the newsletter.

Do you think people are honest? As those of us in the Ad Valorem field know, most people are honest, but consider what I just read in a new book called "Freakonomics" (By reading, I mean listening to it on tape while driving). The author studied a Chicago statistician who retired and went into the bagel business. The statistician loved numbers and baking bagels. He'd take a batch of hot, fresh baked bagels to an office, leave the bagels and cream cheese and cash box unattended until he returned an hour later. In other words, he trusted the customer to put the money in the box and not take extra bagels.

Did people steal from him? Yes—But what was interesting was the fact he kept detailed records (a retired statistician, don't forget) on what was stolen, if money was pilfered or if he were short-changed. He also referenced the data as to location, type of office that was most honest, and even time of year and weather. Here's what he found. Most people by a strong majority are honest. (He calculated 75-80% of his customers were completely honest.) It also didn't seem to make any difference if they were lower or higher paid. In fact some executive suites were more dishonest that some offices where people could probably least afford a bagel. He also found some more interesting stuff. People stole more during lousy weather, but less around Christmas time. People were more honest in smaller offices where everyone knew each other; offices that had gotten to know the Bagel Guy were very honest with him (They knew him). The biggest deterrent to theft seemed to be people not wanting to be seen as dishonest (Oh, one more thing: people who swiped a bagel and rationalized that they would pay double tomorrow didn't carry through most of the time).

As the year ends, we're reminded that it's about the people, not bagels. County assessors and deputies, county treasurers, company representatives, State Auditor and Inspector (SA&I) 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 2006. 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 and made it better than it was given to us.

Merry Christmas and Happy New Year.

Sincerely,
Jeff Spelman, CAE

P.S. "Most people by a vast majority are basically good, but like the Russian Czar used to say, "Trust, but Verify: it doesn't hurt to count your bagels every once in a while to see who you're dealing with." Captain Knightsbridge Cimarron, Ad Valorem Philosopher (Half Cousin of Anwar Caddo, famous Ad Valorem Philosopher).

Vice-President's Corner

JUST A NOTE FROM YOUR VICE-PRESIDENT,

THE WORK ON THE NEW DIRECTORIES IS COMING ALONG. I WILL BE GOING TO THE ACCO OFFICE NEXT WEEK. THE PERSON THAT DID THE LAYOUT FOR THEIR DIRECTORY IS GOING TO SHOW ME HOW TO DO OURS.

SO, IF YOU HAVE ANY FURTHER CHANGES OR WANT TO SUBMIT A NEW PICTURE YOU STILL HAVE TIME. I CAN STILL MAKE CHANGES. PLEASE SEND ALL PICTURES TO ME AT:

**STEPHENS COUNTY ASSESSOR
ATTN: CATHY HOKIT
101 S. 11TH STREET, ROOM 208
DUNCAN, OK 73533**

**YOU CAN ALSO EMAIL ME AT
CHOKIT@TEXHOMA.NET .**

HOPE EVERYONE HAS A HAPPY NEW YEAR,

CATHY

Reporter's Notes

Hello Everyone:

I hope everyone had a Merry Christmas and is ready for a great new year.

First of all, let me say how honored I am to serve as your Reporter this year. The County Assessor's Association is a very strong, professional group, and to be considered for leadership is very humbling.

I would like to take this opportunity to give you an open invitation to submit any news to me for the newsletter. You may be experiencing something in you county that other counties may deal with in the future. From budget board issues to TIF districts, we need to know about your experiences.

My email address is lwade@garfieldcountymail.com , my phone is 580-237-0220 and fax 580-249-5989.

I would like to start a couple of new articles in the newsletter. The plan is to have regular updates from IAAO, OSU/CLGT, ACCO, CODA, CGLC, as well as the Legislative, Pipeline, Ag, and other committees.

The next few months will busy for everyone, so we need to remember to stay focused on our responsibilities. Our job is contentious at times, but if the public knows that we are very good at our job, they will respect our office and our staff. Please remember, **the best part of being a public servant is serving the public!**

Thanks again for your support, and I will be waiting to hear from you.

God Bless,

Wade

A giant "Thank You" from the Mathes family

Happy New Year everyone,

It seems that certain expressions of gratitude are more heartfelt than others and some can even seem quite contrite at times. However, I can truly say that this simple "thank you" is not nearly enough of an expression of gratitude for the wonderful outpouring that my family received from my extended family of fellow assessors and deputies. The response that we received in the first few days of December was simply phenomenal! But back to the beginning...

As most of you know, my wife and I are in the process of adopting four girls (all sisters) to add to our already large family. In the process, we are increasing from four children to eight in all. Some of my fellow assessors found out about this at the Fall Conference in October and secretly decided to help our growing family with Christmas shopping money this year. Since our family had doubled in size from last year, we had already prepared our kids for the fact that Christmas might involve a "few less gifts than last year." But thanks to the Assessor's Association, we were able to have a normal Mathes Christmas with every present accounted for under the tree. My wife and I can not say "thank you" enough. You genuinely exhibited the true meaning of Christmas to us in a real and lasting way.

By the way, a huge "thanks" to Noble County Assessor Mary Moore who orchestrated the card-mailing effort. Thank you, Mary, you are an angel! And to those of you who contributed in whatever way you did...may God bless you and bring you a very happy 2006.

With gratitude,

Todd



January Birthdays

Ruth Darneal (Leflore)	January 1
Kathi Mask (Hughes)	January 4
Saundra White (Mayes)	January 4
Regina Mengers (Okmulgee)	January 7
Cherry Hefley (Coal)	January 14
Denise Heavner (Cleveland)	January 20
Shelly Sehrt (Cotton)	January 28

IAAO Update

Happy New Year:

The Oklahoma IAAO Chapter has also started a new year. Our new officers are President-Monica Schmidt, Vice-President-Cathy Hokit, Secretary/Treasurer-Gary Snyder, Executive Board Members- Larry Stein and Keith Hulsizer, Past President- Wade Patterson, and IAAO Representative-David Tinsley.

The chapter will be sponsoring a couple of courses again this year. The last few classes that we have hosted have been full, so we are look forward to continuing to offer these educational opportunities right here in our own state. Course 101, Fundamentals of Real Property Appraisal, and Course 102, Income Approach to Valuation will be available in June and July.

I would like to encourage all of you to consider joining IAAO. Our Oklahoma Chapter dues are only \$10 per year! If you are interested, please contact any of the officers or me at Monica@alvaok.net.

Sincerely,
 Monica Schmidt
 Woods County Assessor
 2006 Oklahoma IAAO President

OSU/CLGT Upcoming Course Schedule

Unit 7 (Ag. Land Valuation)	January 19-20	Norman
Unit 1 (Intro. To Assessor's Office)	February 21-24	Tulsa
Board of Equalization	March 7	Oklahoma City
Board of Equalization	March 9	Tulsa
Unit 2 (Real Property)	March 28-31	Tulsa
Unit 3 (Mass Appraisal)	April 18-21	Tulsa
Unit 4 (Income Approach)	May 8-11	Tulsa
Unit 5 (Business Personal)	May 23-25	Western Hills
Unit 7 (Ag. Land Valuation)	June 8-9	Western Hills
Unit 6 (Cadastral Mapping)	June 20-23	Tahlequah

You can download the registration forms on line at <http://clgt.okstate.edu> and email it to clgt@okstate.edu or you can fax the form to 405-744-7268. If you have any questions please contact Doug Warr or Gary Snyder at 405-744-6049. And, I know Doug would say **"Go Pokes"!**

ACCREDITATION

Donna Giddens, Chairperson
Charlotte Hamilton
Leonard Sullivan
Denise Heavner
Letitia Stockton

AG/SCHOOL LAND

Scotty Cosby, Chairperson
Janie Batt Bellah
Steve Spleth
Lennet Pisacka

AUDIT

Kathi Mask, Chairperson
Cathy Carlisle
Gail Hedgcoth
Debbie Collins
Teresa Tallon

FEES

Jim Kelley, Chairperson
Phyllis Ray
Cathy Hokit
Ken Yazel

FORMS

LEGISLATIVE

Jim Kelley, Chairperson
Ken Yazel
Gail Hedgcoth
Debbie Collins
Wade Patterson

MEMORIAM

Mary Moore, Chairperson
Cherry Hefley

NOMINATION

Karen Perkins, Chairperson
Glendel Rushing - SE
Wayne Spears - At Large
Scotty Cosby - NW
Denise Heavner - SW
Ken Yazel - NE

4-C

Debbie Gentry, Chairperson
Kathi Mask
Debbie Collins
Jim Kelley
Wayne Spears

RULES

PUBLIC SERVICE/ PETROLEUM/ PIPELINE

Karen Perkins, Chairperson
Monica Schmidt
Jim Kelley
Glenda Kirk
Rosemary Neely

RESOLUTION

Donna Giddens, Chairperson
Evelyn Bradley
Cathy Hokit
Judy Barnes
Letitia Stockton

EXECUTIVE COMMITTEE

Executive Officers and
Glendel Rushing - SE Dist
Scotty Cosby - NW Dist
Denise Heavner - SW Dist
Ken Yazel - NE Dist
Denise Heavner - Past Pres

BOARD OF DIRECTORS

Executive Officers and
Karen Perkins - 1 Year

Monica Schmidt, Chairperson
Debbie Gentry
Phyllis Ray
Mike Reynolds
Teresa Tallon

Debbie Collins - Chairperson
Ron Funck
Denise Heavner
Teresa Tallon

Wayne Spears - 1 Year
Ron Funck - 2 Year
Cherry Hefley - 2 Year

Committee members are appointed following the Assessors Association Annual Fall Conference. Association By-Laws limit committees to five members. Exceptions include special interim committees.

The Association welcomes input from its membership and encourages active participation. All committee meetings are open to Association members. Please contact the chairperson for information regarding meeting dates and times.