

The Assessment Files

Volume 4

March 2007



Our country is not the only thing we owe our allegiance. It is also owed to justice and humanity. Patriotism consists not in waving the flag, but in striving that our country shall be righteous as well as strong.
James Bryce

From the President's Desk...

Hello to Everyone,

I know everyone is as busy as we are, trying to get our data entry work complete so we can merge our values and print notices. This is a part of my job I don't really like to do.

County Government Day at the Capitol is on April 4th, 2007, be there at 8:30am to get in the pictures. Let's try to have as many assessors there as possible. This is a good way to show our legislatures that we are united and we stand up for what we believe in.

I am so proud of our Assessors, we are about the only group left at the capitol when something arises, and we stay till the bitter end.

Sorry I will not get to be there this time, I will be in Winter Park Colorado on a skiing trip with my daughter's music class from Duncan High School. The director entered them in a competition there, so since she is a senior this year, my husband and I are going with them.

Jim and our legislative committee have been working effortlessly at the capitol. If you see one of those folks, please tell them how much we appreciate them.

I hope to see most of you at our District meetings. I will be able to make all of those except Latimer County, that is our high school graduation night.

God Bless Each of You,

Cathy Hokit
Stephens County Assessor
President, County Assessors' Association
chokit@texhoma.net

Vice-President's News

Hello from northeast Oklahoma...or is it the Dominican Republic? It's warm, wet and muggy up here and we have not even reached the month of April yet. Homesteads and personal property renditions have ceased and now we've changed hats in the office to send out those pesky change-in-value notices. My least favorite time of the year!

We are undergoing a few cosmetic changes in our office, as our mapping is evolving into a product that we can finally be satisfied with and can show to the public proudly. Earlier this month, Washington County became the fourth county in the state to sign on with Pictometry Visual Intelligence to fly oblique imaging of our entire county plus low-level flyovers of each incorporated area. We have been very impressed with the Pictometry product and are excited about the many applications that we can use it for, not only in the assessor's office but in the sheriff's office, the 911 department, and others, as well.

I'm looking forward to the district meetings in May, as I will be traveling to three of the four districts as your vice-president and look forward to enjoying the down-home hospitality that is displayed in each of your hosting communities.

Until then...your veep (V.P.),

Todd Mathes
tmathes@countycourthouse.org

You must look into other people as well as at them.

Lord Chesterfield

The Ad Valorem Division

We're really pleased with the new "crop" of county assessors and deputies who met with the Ad Valorem Division and the County Assessors' Association during the last

week of February 2007 for our New Assessor Orientation. The County Assessors' Association attended the session, and they were lots of help in explaining to the new assessors some of the issues and challenges that lie ahead.

We have twenty-four new assessors, and I think that, judging from their interest and good questions, the ad valorem system has recruited some great new leadership. On behalf of the Oklahoma Tax Commission, we appreciated their participation during a busy time of year. If you haven't met all the new group, please take some time to introduce yourself.

Well, last year, we wrote about March Madness. This year it's March Mildness. No major men's teams in the tournament other than ORU, but it looks like the OU/OSU women will have to carry the day. Fortunately, this year unlike last year, we don't have the terrible wild fires faced in so many counties, but we have lots of challenges of another busy homestead exemption filing period, particularly the second year of the new veterans' exemption filing. Everyone is happy to assist with this new program, but we've had to overcome lots of questions in making it work.

We are proceeding on the move of our office. Lots of details are left as you might expect: telephones, computers, parts for cubicles, copying machine, etc. There are many molehills that seem like mountains that are yet to be overcome, but our staff has been working hard to make this a seamless move so that we should be able to be reached by telephone during such a busy time of year.

Planning the move has been an interesting challenge. The most interesting revelation that I've learned is a small piece of wisdom: There's nothing like moving to make you realize that supposedly important piece of paper that you kept for 18 years (that's how long Ad Valorem Division has been its present location) turns out not to be that critical for the survival of the world after all, so why didn't you throw it away the second day after you got it? I've also enjoyed reviewing important memorandums "typed" in 1989 concerning something that appeared to be an earth shaking crisis, but now no one can seem to remember what the heat and fire was about. I've also found a few pictures of some young county assessors, deputies, and Ad Valorem Division staff from years ago. I wonder if any of those hair-dos, glasses, hair-cuts, or clothes are ever going to come back in style.

As promised, we're in the final stages on our surveys on Senior Freezes and TIFs. Thanks for everyone's help. We're hoping to get some results compiled and available for the Legislature as they consider adoption of any other measures in this area.

Special thanks to everyone for helping Teresa Strawther with the information on millage levies for each county on the Form 993. Everyone has gotten the hang of these forms, and it really helps us with questions we get from Legislative staff on the condition of the ad valorem system

Public service rendition filing will be gearing up for our valuation season. We've had lots of calls and questions about renditions as everyone prepares for the next couple of busy months.

The Legislature has under consideration a number of ad valorem bills. Many are significant for the system, but nothing is certain this early. As the session proceeds, many of the ad valorem bills are still making their way through the legislative process.

Mark your calendars. We have a complete schedule now of the 2007 District meeting dates:

OATR May 3rd (Oklahoma City)
Southwest: May 4th (Comanche County)
Northeast: May 11 (Rogers County)
Northwest May 18 (Kay County)
Southeast: May 25 (Latimer County)

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 makes 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
jspelman@tax.ok.gov

P.S.: "Usually, the threat of what "might happen" is a whole lot more scary than what actually happens. Don't worry so much about things." Anwar Caddo. World famous Ad Valorem Philosopher quote borrowed and reinterpreted from Saul Alinsky.

April Birthdays

Birthstone: crystal, diamond

Meaning: purity and innocence

Flower: sweet pea, daisy

Jackie Gooch (Logan)	April 5
Debbie Croasdale (Marshall)	April 19
Debbie Gentry (Woodward)	April 23
Jacque Rose (Payne)	April 23
Evelyn Bradley (Garvin)	April 26

***If your actions inspire others to dream more,
learn more, do more and become more, you are a
leader. John Quincy Adams***

Please send your comments, suggestions, and submissions including photos from your office or event to Amy Brandley, brandleya@canadiancounty.org, 405.262.1070 x260

Legislative Report

Please review the attached list and let your legislator hear from you. We are being promised that none of the exemption bills will be heard, however, some are still alive.

We have an agreement on HB 1485, however, we are still watching it closely.

We need your support big time on SB 44(see attachment), SB 72, HB 1761.

Engrossed means the bill has passed the house of origin.

Your legislative committee for the year is: Jim Kelley, Gail Hedgcoth, Wade Patterson, Ken Yazel and Denise Heavner. Please call with any questions or thoughts you may have concerning legislation.

Jim

Jimkelly46@yahoo.com

Bill #	Status	Position	Author	Comments
HB 1304	engrossed	?	R Enns	Public Service Company's buffer strips to be assessed locally
HB 1341	engrossed	neutral	R Piatt	Expands definition of Exempt Mfg
HB 1485	engrossed	watching	R Adkins	Oil & Gas Exemption
HB 1562	engrossed	opposed	R Denney	exempts continum care facility - owned by a 501 (C) (3)
HB 1761	engrossed	support	R Blackwell	Reimbursement for state owned land
HJR1009	engrossed	opposed	R Liebmann	Lowers cap 5% to 3% or consumer price index, whichever is lower
HJR1023	engrossed	opposed	R Wesselhoft	Relates to disabled vets and homestead, exempts sames percentage of disability to 50%

HJR1028	engrossed	opposed	R Dank	removes income limit for senior freeze
SB 0044	engrossed	support	S Lerblance	implements filing date for freeport exemption application & provides for reimbursement from exempt mfg, double homesteads, & filter strips
SB 0072	engrossed	support	S Garrison	deals with property sitting on county line
SB 0379	engrossed	support	S Ballenger	allows newly elected officers to be reimbursed for training expenses before actually taking office
SB 0844	engrossed	watching	S Crain	TIF legislation - sponsored by schools, we should support
SB 1019	engrossed	opposed	S Sykes	Sets forth various requirements for County Elections

Oklahoma County Officers & Deputies ask for your Support: SB 44 by Senator Lerblance & Representative Terry Harrison

Passage of State Question # 734 last November, authorized the Legislature to enact laws governing the procedures exempting ad valorem taxes on Freeport Inventories. **This was done to avoid companies from going back several years with applications for exemption and creating a judgment against taxpayers.**

SB 44 sets the time when an application for the exemption of taxes on Freeport inventories can be filed. **The bill will require the taxpayer to make application with the county assessor by March 15 of the year the exemption is available or within 30 days of the receipt of a notice to change the assessed value.** These are the same timelines that all other exemption applications follow.

SB 44 also changes the percent of State Income Tax that goes into the Ad Valorem Reimbursement Fund from 1% to 2%.

Making the change from **1% to 2% will prevent the Legislature from having to borrow funds** from the next fiscal year's revenue **to meet its Constitutional obligation (reimbursement for revenues lost due to exempt manufacturing, double homesteads, and filter strips)** to the Schools, Counties, Career Techs and other essential county services on a timely basis.

SB 44 also requires that, on **February 1st** of each, year the **Oklahoma Tax Commission shall furnish the Legislature with the balance in the Ad Valorem Reimbursement Fund and the amount of claims against the fund. If there is a surplus, the legislature can appropriate and spend the surplus balance, or should there be a shortage, make a supplemental appropriation sufficient to pay the claims in the year due.**

Reporter's Corner

Well, it's that time again! This has to be one of the busiest times in the Assessor's Office especially when everyone else is digging out fishing poles, picnic gear, swimming suits, (oh, okay I won't go there), and all the things that go along with spring. Take heart though, protest time won't last forever and we'll be out having fun with the rest of the world before you know it. That's one good thing about the District Meetings, they give us all a chance to catch our breath and spend some time, sharing war stories and having a well-deserved break. The legislative session is well on its way and thanks to Dave Herbert and our Legislative Committee, we've been kept well informed about when to sound the alarm and get on the phones or make a trip to the Capitol. We also need to give Jerry Stone his due, because he does an outstanding job keeping up with all the bills during the Legislative Session. If you see the number of bills each session, this is no small task. We need to keep in mind strength in numbers is the reason potentially damaging legislation is not heard or voted down. We can't let our guard down until the last piece of legislation is heard, because some of the most financially devastating legislation has occurred in the last hour. Hope to see some of you at the District Meetings.

Ronnie Funck

Reporter

funckr@canadiancounty.org

ATAP (Assessor Training and Accreditation Program)

2007 Spring Class Schedule		
Unit 5 (Business Personal Property)	April 11-13	McAlester
Oil and Gas I (Valuation)	April 25-27	Robber's Cave
Unit 4 (Income Approach)	April 30-May 3	Tulsa
Unit 7 (Ag Land Valuation)	May 23-24	Western Hills
Unit 6 (Cadastral Mapping)	June 11-14	Tulsa
Mini-Storage Valuation	June 27-28	Stillwater

You may enroll at: clgt.okstate.edu or fax in your registration at 405-744-7268. If you have any questions you can call us at 405-744-6049 or e-mail us at doug.warr@okstate.edu or gary.snyder@okstate.edu.

Sincerely,
Doug & Gary

I've often thought that the process of aging could be slowed down if it had to go through Congress.

George H. W. Bush
