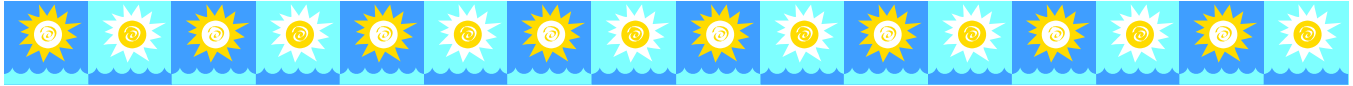


THE ASSESSMENT FILES

VOLUME 4

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COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA



PRESIDENT'S MEMO:

Greetings from sunny NE Oklahoma!

Well, I'm glad to say that Spring Break is over. Nothing like 13 hours in the car with your family to bring you back to reality, huh? I enjoyed our brief stay along the Gulf coast, but am just as happy to once again be back home in Oklahoma.

I want to update you all on the progress being made by the Assessors Association in regard to the various issues presented at the CODA breakout session at the Biltmore last month. The officers of the association met on March 5th with Jeff Spelman, Kenny Chuculate and Joe Hapgood of the Oklahoma Tax Commission to discuss our stance on the issues at hand. What ensued was some good dialogue about the various problems facing several of the assessor's offices around the state. After a three-hour meeting behind closed doors, the meeting was adjourned with the understanding that the Tax Commission would respond to each of the questions fielded in a timely manner. As soon as the OTC's legal department gets through with each of the responses, we will relay those on to you via e-mail or here in the newsletter.

In other news of change, plans on moving support for the state's AA software from the State Auditor and Inspector's Office to CLGT are progressing. Jim Kelley has more info on that in his Legislative Update later in this newsletter.

I'm looking forward to springtime and the many changes we all like to see, both outside our windows and within the office. I am also excited about the different district meetings we have scheduled for the last part of April and the first few weeks in May. It's always a good time to venture to the various parts of Oklahoma to see the different sights and culture of our great state.

May God bless you each and every one,

Todd Mathes

Birthdays

Jackie Gooch - 5

Lisa Smart - 15

Debbie Croasdale - 19

Jacquie Rose - 23

Debbie Gentry - 23

Evelyn Bradley - 26

The Ad Valorem Division

Well, last year we wrote about March Madness. (No, not basketball: March Madness 2007 was the move to our new office.) It's hard to believe that we've been here coming up on a year. We're pleased with the new location and I think everyone is finally used to it.

I've appreciated the County Assessors Association's slate of officers this year. Todd Mathes and his team have been excellent to work with, and we've appreciated their interest and professionalism. We've had some good discussions with the officers.

Special thanks to everyone for helping Teresa Strawther with the information on millage levies for each county and 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 some calls and questions about renditions as everyone prepares for the next couple of busy months. We'll have a Capitalization Rate Conference next week March 27th and 28th, and we're looking forward to hearing from interested parties.

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 2008 district meeting dates:

Southeast: April 25 (McCurain County)

OATR May 1st (Oklahoma City)

Southwest: May 2nd (Caddo County)

Northwest: May 9 (Grant County)

Northeast May 16 (Payne 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 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

*Learn to smile at every situation.
See it as an opportunity to prove
your strength and ability.*

Contributed by Joe Brown

Legislative Report

Dear Assessors,

I have sent Monica a list of the bill's we have been tracking. It is up to date as I type. We will continue to watch them. I really appreciate Gail, Wade and others who have filled in for me.

The cap and retirement bills are the main issues at this time. There are still a number of bills that could be used for anything, so we must stay alert.

I am sure some of you (**only those counties that are using the SA&I software need to be concerned**) are aware that we are looking at moving our **administrative** software support to CLGT.

The reason for this is due to some changes in the laws concerning audits. Our audits must be done by an independent auditor. This creates a problem for SA&I to audit the counties, provide the software that the County Assessor & Treasurer use and still be considered independent. Therefore we need another state agency to house our support.

CLGT has done a great job in our accreditation program and I believe they will be a perfect fit for the oversight of our software personnel.

See you all soon

Jim Kelley



We will be sponsoring another IAAO course this summer. IAAO Course 201, Appraisal of Land, will be taught July 14-18, 2008 in Tulsa. We are very pleased to have Marion Johnson agreeing to teach this course. He is the immediate past president of IAAO and has taught several courses for us previously. He is a great instructor and everyone seems to enjoy his classes. We feel fortunate to have him and feel this course will be beneficial to you.

I will provide more detailed information in the near future.

Gary

COUNTY GOVERNMENT DAY

County Government Day will be Wednesday, April 9th. Please plan to meet at 8:15 a.m. on the front steps of the Capital for pictures at 8:30 a.m. Let's have a

good turnout and one united voice. We must continue to educate our Senators and Representatives.

Reporters Corner

Isn't it great that we made it through another assessing period? It's always a relief to know you made it. Of course, it's just the beginning of a lot more work. Our change of value notices were mailed out several weeks ago, so we have already gone through the majority of the protest period. We still face personal property protests down the road.

If you haven't thanked your staff lately, take a moment and tell them how much you appreciate their efforts and dedication. This time of year is not only stressful on the assessor but also stressful on the whole office. It can be very challenging at times. It's truly a team effort.

See ya next time,
Monica

ATAP

(Assessor Training and Accreditation Program)

Dear County Assessors and Deputies:

Listed below are a few classes coming up.

Unit 4 (Income Approach)	April 4-11	Tulsa
Data Collection (Residential)	April 29-May 1	Stillwater
Unit 5 (Business Personal Property)	May 6-8	Tulsa
Data Collection (Residential)	May 20-22	Stillwater

You may enroll at: <http://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.

We look forward to seeing you in class,

Sincerely,
Doug & Gary

BILL#	STATUS	Ref to Genearl Government/Tranportation	AUTHOR	COMMENTS
HB 2580	Advanced to Senate		HYMAN	COUNTY CLERKS CGLC BILL. DEEDS MUST CONTAIN DESCRIPTION BY LOT & BLK, QUARTER SEC. OR PORTION OF QUARTER SEC.
HB 3229	Advanced to Senate		KEY	REQUIRE ASSESSORS TO SHOW ON THE ABSTRACT THE VALUE THAT IS PROTESTED
HJR1053	Advanced to Senate	as amended	ROUSSELOT	amended to create a freeze for small businesses with adjusted gross income of less than 54,000
SB 958	Advanced to House	Referred to Appropriation	COFFEE	ADDRESSES THE SUPREME COURT DECISION OVERTURNING THE VALUATION OF RESIDENTIAL LOTS AT COST UNTIL SOLD.
SB 1144	Advanced to House		SPARKS	COUNTY OFFICERS TRAVEL ALLOWANCE IINCREASE TO \$1000.00
SB 1546	Advanced to House	As Amended	BALLENGER	ALLOWS CREEK NATION TO TAKE OVER HOUSING AUTH & ENTER INTO IN LIEU AGREEMENTS W/LOCAL AUTHORITIES.
SB 1628	Advanced to House		SCHULZ	EXCLUDES WIND POWER GENERATORS FROM DEFINITION OF PUBLIC SERVICE CORPORATION.
SB 1641	Advanced to House		MAZZEI	RETIRMENT CALCULATION BASED FROM EMPLOYEE YEARS AND ELECTED YEARS AFTER JULY 1, 2008.
SB 1953	Advanced to House	Referred to Appropriation	MAZZEI	IMPS DIVIDED ON TAXING JURISDICTION LINE ARE VALUED IN JURISDICTION WHERE MAJORITY LOCATED.
SB 1968	Advanced to House	Referred to Appropriation	MAZZEI	REMOVES AUTO MANUFACTURING PROP FROM MANUFACTURING EXEMPTION
SJR 44	Advanced to House	Referred to Rules	LERBLANCE	ASSESSORS CGLC BILL, REQUIRING ANY EXEMPTION TO BE FILED IN THE YEAR IT IS REQUESTED.
SJR 59	Advanced to House	Referred to Rules	REYNOLDS J	LOWERS 5% CAP TO 3% OR RATE OF INFLATION WHICHEVER IS LESS.
HB 2212	Dormant		SMITHSON	CC TO APPOINT CHIEF DEPUTY TO FILL TERM IF VACATED AFTER TWO YEARS BY OFFICER.
HB 2236	Dormant		SCHWARTZ	COUNTY OFFICER TRAVEL ALLOWANCE INCREASE TO \$1000.00
HB 2448	Dormant		SHOEMAKE	ANY MEMBER OF OPERS COULD PURCHASE UP TO 4 YEARS OF TEMPORARY SERVICE FOR RETIREMENT.
HB 2495	Dormant		HILLIARD	MANDATED DEPENDANT COVERAGE UP TO AGE OF 24 , UNMARRIED AND IN SCHOOL.
HB 2559	Dormant	SB 1641//do pass as amended-goes to floor	REYNOLDS	LOWERS RETIREMENT BENEFITS MULTIPLIER FACTOR BASED FROM EMPLOYEE TIME AND OFFICER TIME.JULY 1, 2008.
HB 2579	Dormant	Ref to Genearl Government/Tranportation	HYMAN	SHELL - COUNTY OFFICERS LANGUAGE CLAIFICATION
HB 2812	Dormant	Ref House Economic Development & Financial Service	WATSON	LOWERS RETIREMENT BENEFITS MULTIPLIER FACTOR BASED FROM EMPLOYEE TIME AND OFFICER TIME
HB 3152	Dormant	Ref House Economic Development & Financial Service	DERBY	LOWERS RETIREMENT BENEFITS MULTIPLIER FACTOR BASED FROM EMPLOYEE TIME AND OFFICER TIME
HB 3163	Dormant	rev & tax - appropriations sub	BLACKWELL	LIMITS TIF DISTRICTS TO 5 YEARS.
HB 3264	Dormant	Ref House Economic Development & Financial Service	MCAFFREY	
HB 3399	Dormant	Ref to Genearl Government/Tranportation	DUNCAN	MODIFIES NAME OF CERTAIN COUNTY OFFICIAL--GRAPEVINE IS THIS IS ROUND ABOUT WAY TO HOMERULE & makes court clerk a district clerk like the DA,s
HJR 1055	Dormant	General Order of the House	LIEBMANN	REMOVES INCOME LIMITS FROM SR FREEZE.
HJR 1059	Dormant	HOUSE COMMITTEE ON HOUSE RULES	INMAN	EVERY DISABLED PERSON AS DETERMINED BY SOCIAL SERCURITY ADMIN OR SURVIVING SPOUSE FULL EXEMPTION ON FAIR CASH VALUE OF PROP
HJR 1060	Dormant	HOUSE COMMITTEE ON HOUSE RULES	INMAN	REMOVES INCOME LIMITS FROM SR FREEZE.
HJR 1061	Dormant	HOUSE COMMITTEE ON HOUSE RULES	INMAN	REMOVES INCOME LIMITS FROM SR FREEZE.
HJR 1064	Dormant	HOUSE COMMITTEE ON HOUSE RULES	ARMES	SCHOOLS (NOT COUNTIES) TO REIMBURSE FOR LOSS OF REVENUE RELATING TO VETERANS EXEMPTIONS.
HJR 1066	Dormant	HOUSE COMMITTEE ON HOUSE RULES	COODY	REIMBURSES ALL TAXING ENTITIES FOR LOSS DUE TO VETERANS PROPERTY TAX EXEMPTION.
HJR 1067	Dormant	HOUSE COMMITTEE ON HOUSE RULES	COX	NUCLEAR GENERATION FACILITIES EXEMPT FROM AD VALOREM.
HJR 1072	Dormant	HOUSE COMMITTEE ON HOUSE RULES	MORRISSETTE	LOWERS DISABILITY PERCENTAGE REQUIRED FOR VETERANS TAX EXEMPTION FROM 100% TO 60%.
HJR 1095	Dormant	HOUSE COMMITTEE ON HOUSE RULES	HARRISON	ASSESSORS CGLC BILL, LIMITS CLAIM FOR EXEMPTION TO YEAR IN WHICH FIRST FILED.
HJR 1101	Dormant	HOUSE COMMITTEE ON HOUSE RULES	TERRILL	ASSESSORS CGLC BILL, LIMITS CLAIM FOR EXEMPTION TO YEAR IN WHICH FIRST FILED.
HJR 1102	Dormant	HOUSE COMMITTEE ON HOUSE RULES	TERRILL	AMENDS CONSTITUTION TO ALLOW LEGISLATURE TO ENACT LAWS EXEMPTING CERTAIN BUSINESS ACTIVITIES FROM AD VALOREM TAXES.

HJR 1103	Dormant	HOUSE COMMITTEE ON HOUSE RULES	TERRILL	REMOVES INCOME LIMITS FROM SR FREEZE & LOWERS 5% CAP TO 1%.
SB 1564	Dormant		COATES	PROHIBITS OFFICERS FROM RUNNING FOR ANOTHER OFFICE WHILE CURRENTLY HOLDING OFFICE.
SB 1582	Dormant	General Order of Senate	JUSTICE	FAIR BRD NO LONGER GET CONSENT FROM CC FOR EXPENDITURE OF MONEY, NEW HIRE WOULD HAVE CO BENEFITS.
SB 1596	Dormant		BRANAN	RAISES HS EXEMPTION TO \$2,500.00
SB 1683	Dormant		NICHOLS	SHELL
SB 1684	Dormant		NICHOLS	SHELL
SB 1703	Dormant		SWEEDEN	SHELL
SB 1704	Dormant		SWEEDEN	SHELL
SB 1705	Dormant		SWEEDEN	SHELL
SB 1768	Dormant		LEFTWICH	LOWERS RULE 90 TO 85 FOR PEOPLE WHO BECAME MEMBERS OF OPERS AFTER JUNE 30, 1992.
SB 2094	Dormant		REYNOLDS J	LOWERS 5% CAP TO 3%.
SB 2170	Dormant		NICHOLS	LOWERS RETIREMENT RULES 90 TO 80 AND REMOVES 1992 DATE
SB1736	Dormant		SCHULZ	SHELL, SUPPOSEDLY TO BE USED FOR TIF BILL
SJR 54	Dormant		SYKES	COUNTIES CANNOT PROVIDE ANY DOCUMENT EXCEPT IN ENGLISH.
ALL OTHER BILLS WE OPPOSE				
BILLS WE SUPPORT				
NEUTRAL ON ISSUE				
YELLOW HIGHLIGHT = CGLC BILLS -- SUPPORT				