



THE ASSESSMENT FILES

VOLUME 12

NOVEMBER 2008

COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA



Presidents Memo...

Greeting Everyone:

First of all, I would like to say how honored I am to serve as your President. The past three years serving as an executive officer have been a great training period, but when you step up to the Presidency it is intimidating.

As I told everyone at the Annual Meeting, I will be calling on many of you to serve on different committees or groups. There are many opportunities to be a committee member and we will need "volunteers". The committees usually have between three and six members, so even if you are not on the actual committee, I may call on you to attend the committee meetings and provide your input. The more people we have at the table, the better the discussion. I will be calling the "volunteers" after Thanksgiving, so be prepared!

Most of you know of our meetings with Mid-Continent Oil and Gas Association (MOGA) and the oil and gas industry on pipeline issues over the last couple of years. Last week the Pipeline and Executive Committees, along with several other assessors met to discuss the proposed valuation numbers and compare them to the existing schedules for the Oklahoma Tax Commission and VLS. We had a lot of very informative discussion and came away realizing we need to continue the process with MOGA. We are planning to meet with MOGA on the 2nd of December to discuss several items of concern regarding our findings from last weeks meeting. If you have any questions about the meetings or questions regarding issues relating to the oil and gas industry, please give me a call or email. I will keep you posted on the process.

The Legislature will be starting all too soon and this legislative session may prove to be different than any in the past. For the first time ever, both the House and Senate are now a majority Republican. In an effort to adjust to this change, the County Government Legislative Council (CGLC) approved adding two new members to the Council. An additional County Commissioner from both Oklahoma and Tulsa Counties were added to the CGLC. I feel this is a good decision because a majority of legislators come from the urban areas around Oklahoma City and Tulsa and we need to be able to educate them on county government issues. In case you were wondering, Jim Kelley and Gail Hedgcoth serve as our Assessor's Association representatives to the CGLC.

I have filed our new electronic data fee schedule with my County Clerk and want to remind you to do the same. My clerk filed it under "Other" filings with a book and page. We now have it displayed in our office for all to see. Remember what Todd said at the meeting, this is living document and may need changes in the future, but it is a good start. Please let us know if we are encountering any issues with filing.

*Finally, I hope everyone had a great Thanksgiving and didn't hurt themselves too much. Please remember to let me know if you have any issues that we can help you with. As I have always said, **"The best part of being a public servant is serving the public."***

Talk to you later,
Wade

The Ad Valorem Division

It's Thanksgiving time again. At the Ad Valorem Division we're working hard on finishing the Personal Property Schedule, the Equalization Study, and preparing for the next meeting of the State Board of Equalization in December.

It seems like we just finished the 2008 study, but the Public Service Section has begun preparation for our 2009 Capitalization Rate Study. We've received comments from several companies about issues in the valuation area, and we've met with a few company representatives on their concerns. (We'll be holding a formal Capitalization Rate Conference in March 2009.)

This is a busy time of year for county government, and I know at most of the county assessors' offices this can be a stressful month when the tax bills are out on the streets, especially with the present state of the economy. Good taxpayer service and assistance is a tough job, and sometimes the "thanksgiving time" part of the effort comes later.

We enjoyed the County Assessors' Association Convention. It was a good session, and we're looking forward to working with the new officers. As I said last month, the County Assessors' Association officers have been great to work with.

I'd also like to thank the county assessors for their help this year in working so well with our staff in completing the annual Equalization Study and the various legislative reports we're required to complete during the fall. Thanks.

Week before last some of our staff attended the National Conference on Unit Value States (NCUVS). NCUVS recently celebrated its twenty-fifth anniversary and Oklahoma Tax Commission; Ad Valorem Division personnel (Robert Hartman and Cathy Gibson) were instrumental in establishing the organization. It represents a gathering of nearly forty states that use the unit valuation process for their centrally assessed property. It was a good conference and provided our staff an opportunity to meet with other states with similar responsibilities and challenges.

As some of you may recall, I've included this message in the last five or six November newsletters. I always enjoy it. Be sure and thank all the people that you work with some time during the Thanksgiving season. It's a great tradition.

We'll see everyone at the State Board of Equalization meeting. Thanks to the county assessors and their staffs this year for all their hard work. I know that many assessors and staffs don't always get a "thank-you", but remember that some people who don't express their appreciation do realize how important the job is. Have a good Thanksgiving.

Sincerely,

Jeff Spelman, CAE

P.S. "The fox knows many things. The hedgehog knows, but one thing, but he knows it exceedingly well." Gaywood A. Woods, Jr. who borrowed the quote from the ancient Greek poet Archilochus. The point of this quote is that the fox is very intelligent, much smarter than the hedgehog, who's not very bright, but the fox often ends up with quills in his mouth. Watch out for a person with one thing on their mind, no matter how smart you are.



Legislative Report

Dear Assessors and Deputies,

We have drafted a copy of the proposed legislation we discussed at our conference and it has been delivered to Senator Burrage's office. We will advise you of the bill number as soon as it is available.

This includes raising the qualifying income for a double homestead, exemption on a manufactured home on leased land, and the circuit breaker to a minimum of twenty two thousand (\$22,000.00) or 50% of the HUD median household income.

Senator Burrage's secretary indicated that Senator Burrage was going to ask Senator Anderson to co-author the bill.

We have several new legislators this year and we will be counting on you to help us with them, so please make every effort to get acquainted with them. Let them know we are supporting the above legislation.

Please keep in touch with us on any legislative issues.

Jim and the legislative committee

IAAO

I'm looking forward to a good year in IAAO. We are currently going through the "changing of the guard" and will be meeting to audit the books for 2008. Hopefully they will be ready to turn over to Keith soon. I especially want to thank Melissa for doing such a fine job with the books this year. We are excited about the future of the Oklahoma Chapter of IAAO and encourage you to join us this year.

Have a good holiday,
Mike Morrison
President

Reporters Corner

I just want to thank you for allowing me this opportunity to serve as reporter for our association. I look forward to working with the rest of the officers and doing the best job we can for you.

Thanks,
Scott Kirby
murrayco@brightok.net

Secretary-Treasurer Report

The November Issue, Volume 12 of The Assessment Files, is Woods County's last issue of the newsletter. The new reporter, Scott Kirby, Murray County Assessor, will produce the next year's issues. We have enjoyed creating the newsletters and thank everyone for their contributions. I especially want to thank my deputy, Kristin Sapp, for all her work in producing the newsletters.
Best wishes to all in 2009!

Please send your comments, suggestions, and submissions including photos from your office or event to Scott Kirby, murrayco@brightok.net, 580-622-3433.

Monica

ATAP (Assessor Training and Accreditation Program)

Dear County Assessors and Deputies:

Listed below are the next classes coming up.

Unit 5 (Business Personal Property)	Dec 3-5	Norman
Unit 6 (Cadastral Mapping)	Dec 15-18	Roman Nose

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.

The ATAP Spring 2009 class schedule is about finalized. When the Spring 2009 schedule is finalized you will receive a course schedule in the mail and our website will be updated.

We still consider it a privilege to work with you all.

Doug & Gary

CTP (County Training Program)

Don't forget to check the County Training Program schedule for the spring on our website: www.agecon.okstate.edu/ctp. Check back often for new classes being added. We encourage County Assessors to join us for any of our classes, at no charge. For any additional information, phone 405-744-6555 or email ctp@okstate.edu.

Judy Rudin
judy.rudin@okstate.edu

UPDATE

Earl Pierce, OTC

I talked to Earl Pierce yesterday, Tuesday, and he was scheduled to go home that afternoon. He was involved in a horse accident and has been in the hospital for about 2 ½ weeks. He is very anxious to get back to his house and continue recovering. Cards can be mailed to: Earl Pierce, 7920 E. Flynn Rd, Waukomis, OK 73703

Leon Hurt, Delaware Co. Assessor

Leon is continuing to recovery following his bypass surgery and valve replacement. He has been able to stop by the office occasionally and check on things. Cards can be mailed to: Leon Hurt, P.O. Box 1255, Jay, OK 74346.

Happy Birthday

Glendel
Rushing
5

Peggy
Williams
10

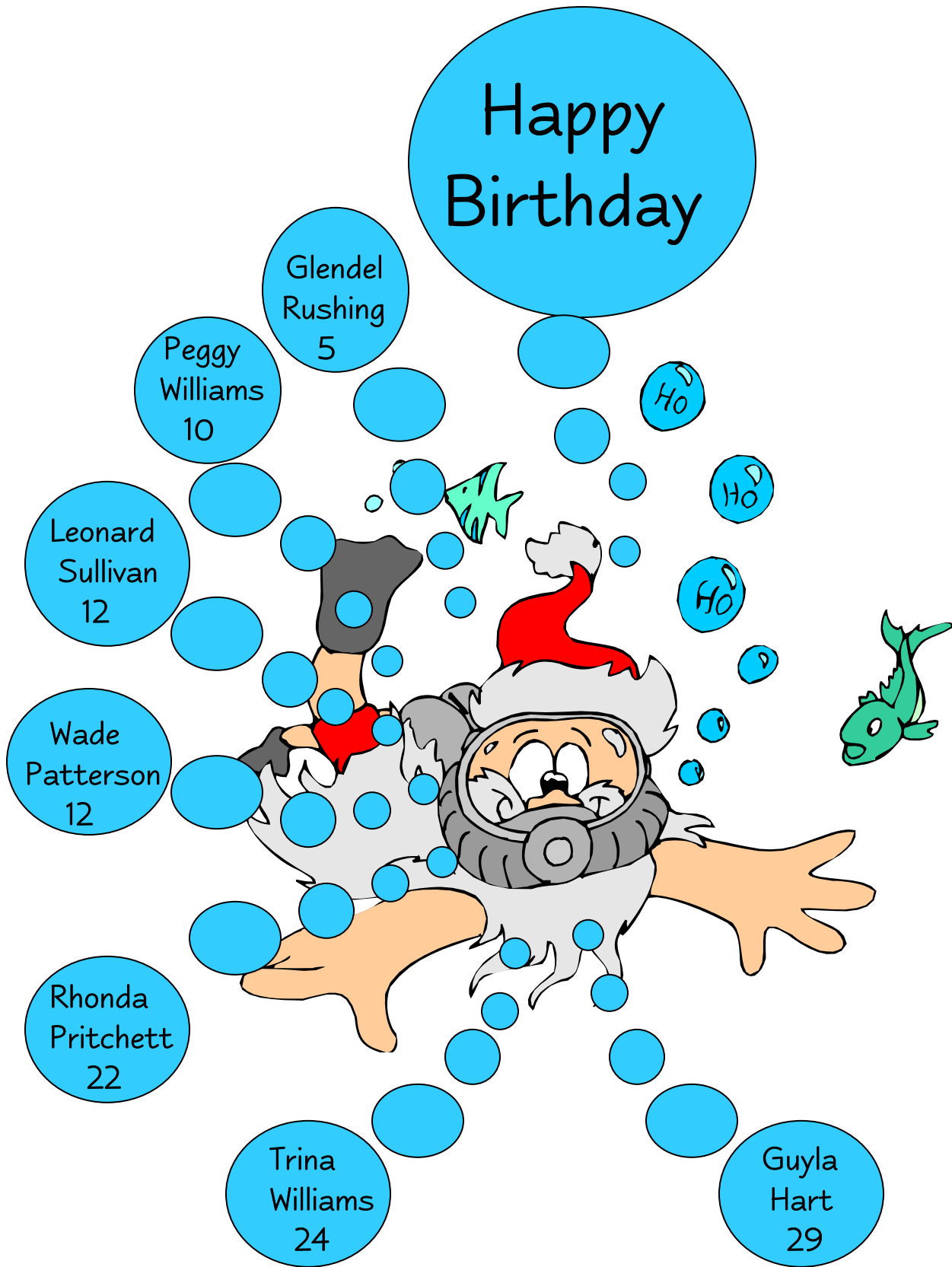
Leonard
Sullivan
12

Wade
Patterson
12

Rhonda
Pritchett
22

Trina
Williams
24

Guyla
Hart
29



Tax Exempt

The assessor approached with weary tread
And knocked at a farmhouse door,
"Not much value here," he said.
The surroundings looked very poor,
The room he entered was cozy and warm,
The couple was aged and grey.
From his portfolio, he selected a form
And said in a business way,
"I'm here to appraise your property, sir,
To determine your wealth, you see.
I'm the assessor, I might infer,
"Will you answer some questions for me?"
"Oh, we have great riches," they quickly replied,
Their faces aglow with bliss.
The assessor awaited with pencil poised
Waiting the items to list.
"our mutual love we value quite high,
It began such a long time ago;
Each passing year has strengthened the tie,
That increases the value, you know.
Our health is more precious than silver and gold,
The Master has been very kind;
We enjoy each day as it comes and goes,
While so many in illness repine.

We've quite a fortune in relics, too,
Any price you would name would be small:
A soft golden curl, a little worn shoe,
And fingerprints there on the wall.
We've a special interest in heaven, too,
She departed this life at three,
A jewel in heaven with value true,
That's quite an asset, you see."
The astonished assessor squirmed in his shoes
(He was finding it hard to relax),
"They truly have great riches," he mused,
"But not one thing I can tax."
"We have no possessions," they calmly explained,
"To lock in a vault of steel,
Possessions and riches are different, you see,
Our riches, the things that we feel.
There's one more that is quite vital,
You may be a little surprised,
We hold a bloodbought title,
To a mansion in the skies."
The puzzled assessor bowed himself out
In utter exasperation,
The riches couple he had ever known
Were entirely exempt from taxation.



'Twas the Day before Notices



*'Twas the day before notices and all through the courthouse,
The assessor and staff were studying their printouts.
The assessor and first deputy had their bullet proof vests,
And were ready to dig in for the influx of guests.
When out in the street there arose quite a clatter,
The staff dived for cover; they knew what was the matter.
The assessor was curious 'cause it was a day early.
So he went to the window to see who was so surly.
In a cloud of dust, on the back of an old mare,
Was a masked and armed citizen-an angry taxpayer!
His movements were scary, his screams were bizarre.
He pushed down an oak tree and kicked over a car.
He blamed the computer and the law as he came.
He hollered and shouted and cursed them by name.
"Darn CAMA, darn Tax Code, darn Marhall & Swift!"
"I'll cut them all loose and send them adrift!"
"Darn Plotters, darn Printers, darn ratios and audit!"
"It's all a conspiracy to get in my wallet!"
And just as he turned and bumped the mailman,
In through the back door came Jeff Spelman,
"Say there, young fella, don't jump at conclusions."
"Why, your liable to explode, give yourself some contusions."
"All these new laws were passed back in 1988!"
"You're kicking and moaning is a little bit late."
"Besides, all these taxes are now assessed fair."
"There's nobody paying more that their proper share."
"We use high tech to find what you owe."
"We're like good farmers, but we reap what you sow."
"Now be a good fellow and head on back home,
So we can get on to the end of this poem."
So the taxpayer turned 'round and headed toward the side door,
Tripped over a trashcan and slipped on the floor.
And we heard him groan loudly and let out a sigh,
"I ain't payin' more taxes, they're already too high!"*