



THE ASSESSMENT FILES
COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA
January 2009 VOLUME 2

Message from the President....

Greetings Everyone:

Man what a week! Only in Oklahoma can we go from 75 degrees one week, to totally covered in ice the next. I hope that everyone is injury and accident free. Here in Enid we only received ¼ inch of ice, but even that was dangerous. The husband of one of our ladies in the office took a nasty fall and had to have surgery on his shoulder. To make matters worse, she had broken her leg last month, so he was still taking care of her. Makes you appreciate you health when thing like this happen.

The Spring CODA Meeting will be February 10-12, at the Biltmore Hotel in Oklahoma City. I hope you are planning on attending. We will be voting on association by-law changes, so this is an important meeting. Thank you to those of you that have “volunteered” to be on the program in the Assessor Breakout Session. Our program should be 2 ½ to 3 hours, tops.

Last month we sent out the personal property renditions, now we are processing all the returns. It is interesting to see just how much new equipment is rendered from year to year. You can usually gage by the previous years crop and cattle markets how much new equipment to expect. *This may be one of those thin years.*

We complete our rural assessment visits last week and I really enjoyed the time spent with the folks in the community. Almost everyone that came to assess said how much they appreciate us coming to the rural locations. It reminded me that even the small things matter.

Earlier this month I traveled to Marshall County to work with Debbie Croasdale on a TIF issue. We attended the TIF review board organizational meeting which was held at a local bank in Madill. This was a good opportunity for us to use our assessor network. We may not know all the answers, but we can use each others talents and expertise to benefit the citizens.

I finished the committee list and it is included in this newsletter. In accordance with our by-laws, committees are limited to 5 members, so even if you are not on a committee, we may ask you to attend the committee meetings or work on legislative issues at the Capitol.

I don't want to steal Jim's thunder on his legislative report, so I will only mention that we may need lots of help from you this year. We are sponsoring a couple of bills, but will be opposing many others. We will count on you to educate you Senators and Representatives on ad valorem bills. Remember to contact your legislators now so they know who to contact if they have questions. Jerry Stone with the Oklahoma County Treasurer's Office is in charge of our CGLC updates, if you would like to receive daily updates, let him know. JERSTO@oklahomacounty.org.

I will start the reprint of the Assessor Directory soon. We held up the reprint for a while since there have been or will be a couple of retirements. Please check your county information in the Directory for corrections and send those to me by email or fax. Our fax number is 580-249-5989.

I will always be available, day or night, if you have any questions. Please do not hesitate to email me at lwade@garfieldcountymail.com or you call at (c) 580-541-6011 or (w) 580-548-2435. As I always say, *“The best part of being a public servant is serving the public.”*

God Bless,
WADE

2009 Committee Member List

Accreditation	Legislative	Nomination	Executive Comm.	Ag/School Land
Donna Giddens, Ch.	Jim Kelley, Ch.	Randy Wintz, Ch.	Executive Officers &	Lennet Pesacka, Ch.
Leon Hurt	Gail Hedgcoth	Sam White, NE	Eloise McCully, NW	Janie Bellah
Letitia Stockton	Ken Yazel	Eloise McCully, NW	Evelyn Bradley, SW	Scotty Cosby
Mandy Snyder	Leonard Sullivan	Evelyn Bradley, SW	Stan Lyles, SE	Phillip McCoy
Melissa Anderson	Wade Patterson	Stan Lyles, SE	Sam White, NE	
		Kathi Mask, At large	Todd Mathes, Past Pr.	
Audit	Fees	Forms	Board of Directors	4-C's
Teresa Tallon, Ch.	Gail Hedgcoth, Ch.	Monica Schmidt, Ch.	Executive Officers &	Debbie Gentry, Ch.
Cathy Carlisle	Gerald Sherrill	Teresa Tallon	Rosemary Neely, 1yr	Kathi Mask
Kathy Mask	Ken Yazel	Debbie Gentry	Frances Joslin, 1yr	Debbie Collins
Debbie Collins	Ron Funck	Karen Perkins	Troyce King, 2 yr	Jim Kelley
Gail Hedgcoth		Todd Mathes	Lisa Smart, 2 yr	Ralph Wilson
Resolution	Rules	Public Serv./Pipeline	Memoriam	
Todd Mathes, Ch	Debbie Collins, Ch	Wade Patterson, Ch	Sonya Booher, Ch.	
Donna Giddens	Scott Kirby	Rosemary Neely	Cherry Hefley	
Randy Wintz	Ron Funck	Karen Perkins	Cathy Hokit	
Judy Thompson	Leonard Sullivan	Ralph Wilson		
Letitia Stockton	Cherry Hefley	Monica Schmidt		

The Ad Valorem Division

Happy New Year 2009 from the Ad Valorem Division.

We're looking forward to a good year in 2009. IMHO, 2008 wasn't exactly a super great year, but it's my hope that 2009 will make up for last year. (IMHO as all text message people know is "in my humble opinion".)

I don't know if that wish is out of clear-eyed optimism, or we just don't have any other choice. I was looking back through the previous newsletters for January, and it was a little scary. In 2007, we had the "Big Chill" after a terrible ice storm cancelled a lot of meetings and Cimarron County had over 20 inches of snow. In the 2006 newsletter, the main topic was a severe fire season, and in 2005, our main disaster was how our state teams did in the bowl games. For 2009, who knows what's ahead, but—disaster or not—we can handle it.

January is always a busy time of year for county assessors and deputies.. We have the start of the ad valorem calendar, lots of taxpayers in the office, county visits (a statutory requirement that dates back to statehood), and the beginning of appraisal and homestead exemption season. It is a lot of work, but it is usually a positive experience for the county assessor, their staffs and taxpayers.

The Ad Valorem Division is working on a number of items. We have the Personal Property Schedule mailed, and it is out on the street. We're also wrapping up inspections on five-year exemptions, preparing for the legislative impact studies, and starting our equalization study for 2009. Thanks to everyone for their assistance on our recent survey of county assessors on changes to the assessment cap.

We're meeting with the County Assessors Association officers and leadership to review some rule changes. In addition, our review of public service valuation process continues. We are planning a capitalization rate conference on March 28 and 29, 2009.

The Ad Valorem Division has sent out the letters of improvement for 2009.. If your county received one, please review it carefully. It is our hope that the letter will clarify areas of concern before those issues become compliance problems. So please look at these letters in the spirit in which they are offered: a way to address possible compliance issues early in the process.

We've had a good year and look forward to the continued good working relations with Oklahoma State University and the County Assessors' Association. As we've always said, a good solid partnership between these groups helps everyone in the ad valorem system and provides better service for state taxpayers.

Thanks to everyone and Happy New Year. Good luck with your New Year's resolutions. It's better to make a resolution and keep it for a while than not to have made one at all. (Unless of course, it is a bad resolution in the first place.)

Jeff Spelman, CAE, Director, Ad Valorem Division

P.S. "If you want to get something done, take care of the minutes and the hours will take care of themselves." Anwar Caddo, Ad Valorem Philosopher, borrowed from Philip Dormer Stanhope.

Legislative News

January 29, 2009

Dear Assessors and Deputies,

The list of bills that we have been able to locate so far are listed or attached depending on how Scott chooses to include them. Please review the list closely and let me know if I have missed anything or if you have questions.

Please note our position on the bills. For those that are not marked, I would appreciate your reading the bill and advising the committee on your position on those bills.

Hope to see you'll at the CODA conference.

Please keep in touch with us on any legislative issues.

Jim and the legislative committee

Reporter's Note: Please see separate attachment accompanying this newsletter.

Reporter's Corner

Good Day All:

Hope everyone has made it through the recent round of bad weather. We didn't shut down. We just worked with skeleton crew for a couple of days and me with my four-wheel drive pick-up would go to the post office for everyone and deliver lunch for the whole 2nd floor of the courthouse. The forecast for the next week looks good. Maybe some rain by this weekend. We really need more moisture, no matter how it comes. Ponds and wells are going dry. We have recently had to convert from well water to rural water at my house.

This edition of The Assessment Files maybe short this time also. The weather has delayed or prevented article from being submitted, so maybe next time it well be a little bigger and on time.

Anyone that would like to submit anything just give me a call or send me an e-mail with all the information. Hope to see everyone at CODA next week.

Scott Kirby



<u>Dates</u>	<u>Class</u>	<u>Location</u>
02/26/2009	<i>Board of Equalization Training</i>	<i>Tulsa</i>
03/03/2009 - 03/06/2009	<i>Unit 3 (Mass Appraisal)</i>	<i>Tulsa</i>
03/11/2009	<i>Board of Equalization Training</i>	<i>Norman</i>
03/19/2009	<i>Microsoft Excel for Assessors</i>	<i>Stillwater</i>
03/24/2009 - 03/26/2009	CLASS IS FULL <i>OTC ARCGIS Mapping Training - Troy Frazier, CMS</i>	<i>Stillwater</i>
03/31/2009 - 04/03/2009	<i>Unit 4 (Income Approach)</i>	<i>Tulsa</i>
04/15/2009 - 04/17/2009	<i>Unit 5 (Business Personal Property)</i>	<i>Tenkiller Lodge Park Hill, OK</i>
04/28/2009 - 04/30/2009	<i>Advanced Income Approach</i>	<i>To be announced</i>



February Birthdays

Janie Bellah-5
 Teresa Morris-5
 Karen Perkins-14
 Nancy Hill-18
 Cynthia Holtwick-22
 Carey Pearsall-26
 Ken Yazel-27
 Phillip McCoy-28
 Linda Jordan-28



International Association of Assessing Officers
OKLAHOMA CHAPTER

Good morning everyone,

I just wanted to send a copy of the Agenda regarding our IAAO Local Chapter meeting during next weeks CODA Conference held in Oklahoma City. The Local Chapter meeting will take place immediately following the Assessor's "Breakout" session on Wednesday, February 11th, 2009. I'm sure it will be a great meeting with great people. ☺

Hope to see you there! Be safe in your travels.

Mike Morrison
Oklahoma County Assessor's Office
Comptroller & Web Designer
(405) 713-7148

Reporter's Note: Agenda is attached to this e-mail.



Here is a photo Mike took in Tulsa of the IAAO Chapter book audit. Pictured performing the audit, from left, Gail Hedgecoth, Keith Hulsizer and Melissa Anderson. Things went very smooth and all transactions were verified. In addition, Keith & I were able to make the necessary changes at the bank so things are off to a great start for 2009. Again, I want to thank Melissa for her hard work as Treasurer. I know Keith will do a great job as well.

Also, a thank you to Gail and Nikki for their time and efforts during the audit as well.