



**THE ASSESSMENT FILES**  
**COUNTY ASSESSORS ASSOCIATION OF OKLAHOMA**  
**JUNE 2009** **VOLUME 7**

## Message from the President....

Greetings Everyone:

Well, we went from pleasant to darn hot in one day! I was talking to a guy this week from the Dominican Republic and he was complaining about the heat! He said that at least where he was from he had a good view of the ocean.

I am writing this article on the 19<sup>th</sup> of June, yes I said the 19<sup>th</sup>. I am leaving on vacation next week so Scott made me promise to get him my article before I leave. He can be very persuasive.

Even though it is hot, I love this time of year in northwest Oklahoma because the wheat harvest is in full swing. Our landscape will change from gold to brown (red) in less than one week. It is great to see how busy everyone is in the wheat business for the next month. I just hope we have a decent crop this year.

Good news, I survived jury duty last month. It wasn't enjoyable, but it was rewarding to do my civic duty. I ended up serving as the foreman of the jury. Imagine that, me being the one doing all the talking for the group! I found out after the trial that the Judge, Defense Attorney, and Assistant DA were betting that I would be the foreman. This just goes to show you that I always talk way too much, not just at the assessor's meeting.

Things are coming together nicely for the evening activities scheduled for the OTC School in August. Monica has been working out all the details for bingo, the dance, and bowling/go carts. I know we will have great week of education and evening fun. Please take time to return the registration forms. We need to get a good estimate of the number of participants in order to plan properly.

We want to make sure that everyone understands that the "Association Dues" sent by Monica last week and the "conference registration", also sent last week are two different things and both need to be completed and returned to her ASAP. Please give Monica a call if you have any questions regarding either.

Gary Snyder, Doug Warr, and I met yesterday to start work on our continuing education session for the October conference. The focus of the session will deal with "Due Process and Protest Procedures" or something to that effect. I believe there is a need to give ourselves a refresher course on this issue. I received several calls from assessors and taxpayers alike asking for clarification regarding change of assessment notices, protests, and appeals. This topic should be very beneficial for the new folks as well as the grizzled veterans.

By the time you read this newsletter we should have the directories printed and ready to distribute in Tulsa.

As always, if you need anything, let me know at [lwade@garfieldcountyemail.com](mailto:lwade@garfieldcountyemail.com) or you call (c) 580-541-6011 or (w) 580-548-2435.

Don't forget, "*The best part of being a public servant is serving the public.*"

God Bless **Wade**

## The Ad Valorem Division

June has been a busy month for both the county assessors and the Ad Valorem Division. The State Board of Equalization was delayed one day, but we were pleased that nearly all of the county abstracts were available for the consideration and approval. We're also pleased that we won't have the two meetings of the SBOE as we did last year.

The other thing great about the State Board meeting was the Board's action in placing Love and Tillman Counties in full compliance. After the meeting several members of the Board personally recognized Linda Coleman, Cathy Carlisle and Sandy Crumm for their efforts in working so hard and making so many improvements. Compliance is a difficult issue, but the results pay off for the office in the future both for the assessor and county taxpayers.

The Public Service Section did a good job in completing its Capitalization Rate Study and valuation for 2009. This was a significant effort, and we appreciated help of the companies and other groups' representatives who helped us complete all their returns. This was especially difficult in view of recent economic issues. The open, transparent process should help make the complicated valuation of public service companies more understandable to everyone involved. Notices have been sent to the companies and the protest deadline will be July 7, 2009. We expect to have apportionment numbers (assessed values by company for each county) mailed by State Auditor and Inspector July 13, 2009. That's earlier than usual.

Debbie Collins completed her second meeting as chair of the 4-C work subcommittee. I think we've made some good progress in working on methods of transferring values with another meeting scheduled in July. I appreciate the role played by some of the county assessors who've become involved in the committee and shared some of their expertise in the use of CAMA.

Finalization of the annual conference is proceeding. The bulletin letter has been mailed along with your rooming information and all conference schedule materials.

For you new assessors and as a reminder for the rest of us, the information packet will provide the information for the first two rooms that each county is assigned. (We automatically assign rooms for the counties to make sure no one is left out in the rain.) It is recommended you contact the hotel to finalize your reservations as soon as you can do so. If anyone new has any questions, please give Cathy Gibson a call. Remember, if you are going to cancel any rooms, please do so by calling Cathy or Cyndi in our office so we do not lose those rooms from our block. Keep in mind for your travel plans that we will have one van for transportation to the University for the computer track. It will leave from the front of the hotel every morning at 8:00 a.m. The class starts at 9:00 a.m.

### Program Notes: Administrative Sessions

**Conveyance Instruments: (Marsha Rayborn, Kalee Jantzen, Ad Valorem Division)** An in-depth look at the various instruments filed with the county clerk and what they represent. Anyone that works with deeds should plan to attend this session.

**Tax Increment Financing Districts: (Kenny Chuculate, Deputy Director, Ad Valorem Division; Dan Batchleor, Center for Economic Development law; Nancy Grantham and Greg Hodges, SA&I)** A review of what Increment Districts are, how they are organized and how they function in the real world.

**Wind Power A to Z: (Concurrent W/ Appraiser/Personal Property Session, Florida Power and Light)** This session is designed for a complete overview of the wind power industry both worldwide and specifically in Oklahoma.

**“State of the State” The Oklahoma Ad Valorem Tax System: (Jeff Spelman CAE, Director, Ad Valorem Division; Marsha Rayborn Ad Valorem Division)** What does the Tax Commission expect of the county assessor? This session is a review of the Oklahoma Ad Valorem system and everything the county assessor is supposed to do.

**Public Service Allocation and Distribution: (Jeff Spelman CAE, Director Ad Valorem Division; Mike Isbell and Ron Reynolds, Ad Valorem Division)** Presentation focusing on the methodology of the allocation and distribution of public service values after the SBOE certified the value.

**Legislative Report and 100% Veteran’s Exemption: (Kenny Chuculate, Deputy Director, Ad Valorem Division; Jim Kelley, Pittsburg County Assessor, Legislative Committee Chairman)** This session will review the 2009 legislation that has been signed into law and an update on the veteran’s exemption.

**Manufactured Homes: (Kenny Chuculate Deputy Director , Ad Valorem Division; Vicky McCartney and other Motor Vehicle Division staff)** The manufactured home session will focus on tribal titles, homes on dealer lots, cancellation of titles using the MSO, procedure for issuing new original titles, paying taxes in another county and properly completing the OTC 936 Form.

**Public Service Report, Legal Update, Dealing With Foreclosures A-Z (Joint Session): (Jeff Spelman, CAE and Joe Hapgood CAE Ad Valorem Division; Larry Patton, Legal Division)** Public Service Report will give a brief update on current public service valuation and allocation issues. Legal update will cover current A.G. opinions, court cases and other legal topics related to ad valorem. Dealing with Foreclosures will provide an analysis of the foreclosure process, and a discussion of *if*, when, and how to utilize these foreclosure sales in the valuation process, or adjust for the market influence of these sales.

### **Appraiser/Personal Property Sessions**

**Tax Exempt Manufacturing: (Patty Heath, Doug Brydon, Paula Gibson, Ad Valorem Division)** A review of the five-year exempt manufacturing program, the current rules and regulations, qualifications, application forms, programs and areas of concern.

**“P-Audit Program”, Desk Audits: (Marsha Rayborn, Larry Martin, Ad Valorem Division)** A detailed look at the personal property square foot audit program contained in the State System CAMA program and based on the Business Personal Property Valuation Guide published annually by the Ad Valorem Division

**Wind Power A to Z: (Concurrent W/ Administrative Session, Florida Power and Light)**

**Commercial Valuation Benchmarks: (Joe Hapgood, CAE, Ad Valorem Division; County Assessor Panel)** A look at some of the typical commercial property types and a breakdown of the

related market data, units of comparison, and valuation tips for each major type of property. County Assessor panel will talk about some of the various challenges in valuing these commercial properties.

**Railroad Right of Way Issues: (Burlington Northern Santa Fe)** Overview of railroad rights of way ownership, possession, improvements on rights of way, reversion and other associated topics.

**Appraisal Review (Concurrent With Assessment Overview): (Gary Snyder, Doug Warr, CLGT)** Focus on key items to look for when reviewing an appraisal, including how to spot potential problems, missing or incomplete information, reviewing the quantity and quality of data, and interpretation of the information available for establishing value estimates.

**Income and Expense Reports (Concurrent with Assessment Overview): (Gary Snyder, Doug Warr, CLGT)** A look at how to review, interpret, reconstruct and utilize income and expense information for valuation of commercial properties.

## **Mapping Sessions**

**What Can I Use This Mapping For, & GIS Council Update: (Troy Frazier, CMS, Ad Valorem Division)** Highlight of current and potential usage of parcel mapping varying from plat book creation to data integrity of AA/CAMA data entry. GIS Council Update will explain the future vision of the Council as well as highlight past achievements.

**USGS Presentation, GIS Council Data Warehouse: (Darryl Williams, Oklahoma Liaison, USGS; Scott March, Center for Spatial Analysis, OU)** Will explain vision of USGS and how counties can participate. Data warehouse discussion will showcase current website information and corresponding data available for viewing and for free downloading.

**Mapping Basics (How to Map Stuff): (Troy Frazier, CMS, Ad Valorem Division)** An afternoon of mapping mathematics including difficult deeds and curves, curves, and more curves!

**Map Server- County Mapping Viewer: (Troy Frazier, CMS, Ad Valorem Division)** Presentation of a new Internet browser based map viewer for use in the counties.

**Beginner MIMS: (Kyla Bendt, Computer Mapping Company)** A morning of basic MIMS mapping techniques and processes.

**Advanced MIMS: (Dr. Paul Bendt, Computer Mapping Company)** An afternoon of more advanced MIMS mapping with Dr. Paul Bendt.

**ArcGIS Editing: (Troy Frazier, CMS, Ad Valorem Division)** A day of ArcView (ArcGIS 8 – 9.2) mapping and editing. Since this is not hands-on, there is no class size limit. It will start out basic and end up more advanced, so there is no harm in catching only the morning or afternoon session.

## **Computer Support Sessions**

**Note Class Time Differences For The Computer Sessions at OSU Tulsa: Classes Run From 9:00 a.m. To 4:00 p.m. Each Day**

**IMPORTANT NOTE: Each County Utilizing the State CAMA Software and the OSU CCAP AA Software Should Plan To Send At Least One Staff Member To These Sessions Wednesday or Thursday.**

***OSU Tulsa Concurrent Sessions: (Sessions Run All Day Wednesday & Repeat on Thursday)***

**State System CAMA Training: (Larry Martin, Greg Harmon, Cheryl Ragains, Cheryl Graham, Glen Blood, Ad Valorem Division; Bill Wadsworth, Radiant Software, Inc.)** Basic I.Q. Report Writer training, CAMA income approach to value, yearly system functions, data prints and transfers, P-Audit screen, personal property renditions, penalties, arbitraries, and instructions on using CAMA future year for improvements at 100% value.

**Assessment Administration (AA) Software Training: (Scott Warren, Johnny Caldwell, and Carol Bomhoff, OSU CCAP)** Important instruction on the proper use and latest functions of the Assessment Administration software program.

***Hotel Sessions Friday (Concurrent User Meetings)***

Software user meetings are scheduled to allow counties the opportunity to suggest new programming ideas, discuss current software issues, and interact with software maintenance personnel.

**State System CAMA/AA User Meeting NOTE: Due to joint discussion of important annual CAMA/AA timelines in this session, a representative from each county should plan to attend. TerraScan User Meeting, Colorado Customware Meeting and Landmark User Meeting will also be held.**

### **Assessment Overview Sessions**

**Introduction to the Assessor's Office: (Gary Snyder, Doug Warr, AAS, CLGT)** CLGT staff provide a basic overview of County Assessor's Office functions and responsibilities for new staff members.

**Ag. Valuation & Public Service: (Earl Pierce, Vicki Duncan, Ad Valorem Division)** Overview of basic agricultural use value methodology for valuation of agricultural land. Public Service valuation overview, including a brief discussion of Ad Valorem Division responsibilities, timelines, and interaction with counties.

**Five-Year Tax Exempt Manufacturing: (Paula Gibson, Patty Heath, Ad Valorem Division)** An overview of the five-year exempt manufacturing program, current rules and regulations, qualifications, application forms, programs and areas of concern.

**Introduction to Personal Property and Selected Statutes: (Larry Rawlings, Ad Valorem Division)** An introduction to Business Personal Property for new deputies in the assessor's office, and an overview of laws relating to personal property.

**Administrative Topics, Reports: (Cathy Gibson, CPM, Teresa Strawther, Ad Valorem Division)** Overview of the various administrative functions and general organization of the Ad

Valorem Division. Discussion of the various statutory and legislative reports and requests for information.

**Appraisal Review (Concurrent With Appraiser/Personal Property): (Gary Snyder, Doug Warr, CLGT)** Focus on key items to look for when reviewing an appraisal, including how to spot potential problems, missing or incomplete information, reviewing the quantity and quality of data, and interpretation of the information available for establishing value estimates.

**Income and Expense Reports (Concurrent with Appraiser/Personal Property): (Gary Snyder, Doug Warr, CLGT)** A look at how to review, interpret, reconstruct and utilize income and expense information for valuation of commercial properties.

In addition to all this, we'll have our usual sessions on public service update, legislative update, computer users' group meetings, and other reports.

The County Assessors' Association is working on a fun round of evening social events. President Wade Patterson said that the Association has some fun activities planned for the week.

Remember that we will have the photographer at the meeting again this year for the group picture of all the county assessors. This has really been a nice historical record. We think this is the eleventh year in a row that the county assessors have all had their picture taken together.

Have a good month.

Jeff Spelman, CAE  
Director  
Ad Valorem Division

P.S. "The greatest mistake you can make in life is to be continually in fear of making a mistake."  
Anwar Caddo, Ad Valorem Philosopher. Quote borrowed from Elbert Hubbard.

## **OKLAHOMA TAX COMMISSION AD VALOREM DIVISION PUBLIC SERVICE UPDATE**

**June 23, 2009**

Airlines, Railroads and Public Service Valuations were certified by the State Board of Equalization Tuesday, June 20<sup>th</sup>. Nancy Grantham, the Administrative Assistant for the Board was able to mail those notices of certification from the Board to the respective companies June 18<sup>th</sup>. With a twenty calendar day protest period expiring July 7<sup>th</sup> and some leeway for the Postal Service, it looks like a mail date to the counties will be around the 14<sup>th</sup> of July.

Look for the Public Service Review Worksheet on top of your assessed values; this is where we try to anticipate your questions regarding the happenings of public service values and companies in

your county. We are trying to anticipate, not preempt, so if you have questions we still urge you to call or office at (405) 319-8200.

# Legislative News

Hi to all of you,

Kenny already has us on the agenda for the annual training conference in Tulsa to review all legislation. I won't bore you with a report now.

We do have a legislative issue in the works right now. ACCO has voted to terminate Dave Herbert's contract for the next legislative session. I would encourage you to visit with your county commissioners to determine what the issues are.

I would also encourage you to visit with your legislators to see if they have any issues.

Please let Wade know what you find out. It is very critical that we, **all county officers**, stay **united in our legislative effort**.

See you in August.

Jim

## IMPORTANT DATES

- |                  |  |
|------------------|--|
| July 23, 2009    | Deadline to have Assessor Association Tulsa Activities Form returned to be eligible for cash drawing during opening session. |
| July 24, 2009    | Date to have OTC Registration Forms for Tulsa School Returned  |
| Aug. 4-7, 2009   | OTC Annual conference in Tulsa at Southern Hills Marriott  |
| August 17, 2009  | Annual dues for Assessor Association due to Secretary  |
| Oct. 28-30, 2009 | Assessors Annual fall conference in OKC at Biltmore  |

## From the Secretary-Treasurer:

**Don't forget to pay your annual association dues by August 17.**

**Thanks, Monica**

**(See attached Registration Form for Assessor Association Activities)**





<u>Dates</u>	<u>Class</u>	<u>Location</u>
08/25/2009 - 08/28/2009	<i>Unit 1 (Introduction to the Assessor's Office)</i>	Hilton Garden Inn Norman
09/02/2009 - 09/04/2009	<i>Data Collection of Residential Property</i>	CLGT Building Stillwater
09/22/2009 - 09/25/2009	<i>Unit 2 (Real Property Appraisal)</i>	Hilton Garden Inn Norman
10/20/2009 - 10/23/2009	<i>Unit 3 (Mass Appraisal)</i>	Hilton Garden Inn Norman
November 2009	<i>Unit 4 (Income Approach)</i>	TBA
November 2009	<i>Unit 5 (Business Personal Property)</i>	TBA



I would like to take this time to mention that we will have an IAAO Oklahoma Chapter meeting Wednesday, August 5<sup>th</sup>, 2009 during the OTC Annual Tulsa School. We are currently working out the details but I can tell you IAAO President Bill Carroll is scheduled to attend. Once we have more specifics I will send an email to all members as well as post the information to the Local Chapter Website <http://ok-iaao.oklahomacounty.org/> . Post the date in your planners and feel free to invite a friend. We love new faces. ☺

We might add a last minute detail about the IAAO Local Chapter Class offering. **We still have a few open slots and would love to have ya!** ☺

# **Course 101 – Fundamentals of Real Property Appraisal**

July 6<sup>th</sup>, 2009 through July 10<sup>th</sup>, 2009

The Fundamentals of Real Property Appraisal is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

**LOCATION AND INSTRUCTOR:** (The class will be conducted on location)

Hilton Garden Inn – Norman, OK (*ask for the block of rooms reserved for IAAO or OSU/CLGT*)

700 Copperfield Drive

Norman, Oklahoma, USA 73072

(405) 579-0100 Fax: (405) 579-1414

**Rates:** \$70.00 + tax per night for single or double occupancy

**Instructor:** Marion Johnson, CAE, Appraiser

**COST:** Course 101 registration fee is \$375.00. Class size is limited to 35 students

**REGISTRATION:** To enroll, complete the registration form and mail payment with form to Tulsa County Assessor's Office, Attn: Keith Hulsizer – Course 101, 500 S Denver Suite 215, Tulsa, OK 74103.

Contact Keith Hulsizer (918) 596-5141 or email [KHulsizer@TulsaCounty.org](mailto:KHulsizer@TulsaCounty.org)

**MATERIALS:** A student reference manual will be provided 1<sup>st</sup> day of class.

A battery operated calculator and pencil is required.

**Recommended Book:** PAV

**IAAO Nat'l Member**

**Non-member**

Cost: IAAO PAV book

\$25.00

\$40.00

(See attached book information showing contents of each book)

*Times are subject to change at the instructor's discretion.*

<b>SCHEDULE:</b>	Registration, Monday	7:30 am - 8:00 am
	Classes (Monday – Friday)	8:00 am – 12:00 noon (mid-morning break)
	Lunch (Monday – Friday)	12:00 – 1:00 pm
	Classes (Monday – Thursday)	1:00pm – 5:00 pm (mid-afternoon break)
	Exam (Friday)	8:00 am – 12:00 noon

Details: <http://ok-iaao.oklahomacounty.org/Education.htm>

**Mike Morrison**

**Oklahoma County Assessor's Office**

**Comptroller & Web Designer**

**(405) 713-7148**

<http://www.oklahomacounty.org/assessor>

Email: MicMor@OklahomaCounty.org



Hi, Just wanted to let you know how the remote server backup is going. Many assessors have asked if CCAP is offering a way to securely backup the file server to an “off site” location. The answer is YES we are finishing up the installation of a “Remote Backup Server Farm” that will be located at our Stillwater office. This off site backup will give the county an additional way to secure their data in the event of a catastrophic failure. The remote backup will take place after normal working hours; also a high speed internet connection will be required in your office. Also, if you are sharing your server with your Treasurer, their data will also be backed up remotely.

There will **not** be a charge for this service. We understand the need to secure your data and want to help. If you are interested in this opportunity please contact Johnny, Carol or myself for more details.

See you at the school.

***Scott Warren***

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## **News from the County Training Program at OSU**

The County Training Program class schedule for July through December 2009 is now on the program’s website at <http://www.agecon.okstate.edu/ctp>. The CTP welcomes County Assessors to their classes (for which there is no charge) and encourages them to sign up on line.

If you would like a printed copy of the schedule, call the CTP office at 405-744-6160, or email [ctp@okstate.edu](mailto:ctp@okstate.edu).

An upcoming class of potential interest is the Computer Basics class on July 9 in Stillwater. Computer Basics emphasizes an introduction to Excel. Check it out.

# ASSESSOR CLASSIFIEDS

**FREE** - MAPPING TABLE & LIGHT TABLE TO GIVE WAY TO ANY COUNTY INTERESTED. WE NO LONGER HAVE ANY USE FOR EITHER ONE. IF ANYONE IS INTERESTED PLEASE CALL DONNA, GREER COUNTY, 580-782-2740.

## NEW ASSESSOR INFORMATION

New Creek County Assessor is Nikki Wedel. Her e-mail address is [vswedel@sbcglobal.net](mailto:vswedel@sbcglobal.net).

New Blaine County Assessor is Ronda Greer. Ronda has been appointed to take over July 1. Rosemary's last day is/was June 30. The e-mail and other contact information for Blaine County will remain the same.

## UPDATE CONTACT INFORMATION

Oklahoma County's e-mail address has changed. The address is [marhos@oklahomacounty.net](mailto:marhos@oklahomacounty.net) .

Retiring Blaine County Assessor Rosemary Neely's personal e-mail is [rosemary@pldi.net](mailto:rosemary@pldi.net) .



### JULY BIRTHDAY'S

Marilyn Swift- 2  
Tim Trent- 6  
Kathy Ladlee- 8  
Leon Hurt- 12  
Monica Schmidt- 19  
Jim Kelley- 20  
Ralph Wilson- 21  
Linda Coleman- 25