



THE ASSESSMENT FILES
COUNTY ASSESSORS ASSOCIATION OF
OKLAHOMA
APRIL 2010 **VOLUME 5**

From the President's Desk...

The District Meetings are fast approaching so I hope to see everyone as the Officers criss- cross the state to attend those meetings. For me, it's been a rather unusual protest season. Number wise it hasn't been as bad as I had anticipated, it's been more the different types of issues my office has had to deal with.

On the Legislative side it appears we will have the usual last minute issues and amendments, which seems to appear when we thought they were finished for the year. I want everyone to keep a watchful eye for emails, which might require assistance whether it is for phone support or in a worse case scenario our presence at the State Capitol.

This is also a good time to remind everyone to review the information you received when Wade Patterson helped put together the class and handouts for the Protest Season. I have found since we only do it once a year it's good to review the procedure and make sure you have any Legislative changes that may have been added since the last tax season.

Be safe as you travel to your individual District Meeting. Looking forward to be able to see everyone again.

Ronnie Funck,
President



The Ad Valorem Bore 'Em (April 2010)

We sometimes have left over news items that are too good or too exciting for the Forum, so they're printed in the "Ad Valorem Bore Em: Stuff Too Good for the Forum". It's our version of a **blog** except it's not on the internet.

Most Unusual Telephone Call

No unusual telephone calls this month, but we did have one that was interesting. A taxpayer called to say that he felt that the foreclosure property that sold down the street should be considered an arms-length transaction and the county assessor should lower all of the properties in his subdivision.

A foreclosure is not an arms-length transaction. It is the very definition of a non-arms-length transaction because there are no willing buyers or sellers and both parties are under some duress. It is a good point, however, that in a rare case when there are numerous foreclosures there comes a time when a determination has to be made if those sales have defined the new market. But the answer is certainly not one transaction.

Planning for Annual Conference

Planning is underway. We're talking with the County Assessor officers and Oklahoma State University. Let us or the officers know if you have any ideas for the Annual Conference. We're still pleased that we're underway for another session in Tulsa.

Forms, Forms, Forms

We've had the third meeting with the Forms Committee. We're taking a break until after the State Board of Equalization meeting, but we have several forms we're working on. There are several that are under revision by Kenny Chuculate and Larry Rawlings. Special thanks to Wade, Nikki, Keith, Mike, Monica, and especially Gail for making the meeting interesting. The rest of you that attended keep working and try to be more interesting next meeting.

Seriously, I think we can improve many of the forms and achieve more standardization.

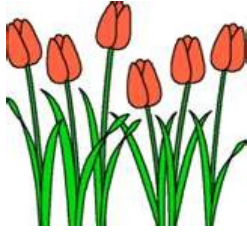
What's good about a Recession?

According to a recent university study, a bad economy is actually good for people. They drink and eat less; most of them sleep more and live longer. One study found that people were healthier in the Great Depression than they were in the 1920s.

According to Jose Tapia Granados, people bond closer together in hard times. Grandados' study said that this bonding helped people deal with stress and financial uncertainty.

Yeah, sure. I'd still like better times.





From your Legislative Chairman:

Hi to all,

This is the time of year in the session that things get dangerous. We are in good shape if the leadership sticks to their commitments. SJR61 or HJR 1061 are proposals that we need to be real concerned about. They currently propose a state question to determine if we should create a constitutional tax force to study the taxation of intangible properties. The study of this issue may be the best thing. However does it need to be a constitutional question???

HJR 1084 would allow adding the chairperson of the State Corporation Commissioners to the State Board of Equalization. I personally think this could be a conflict of interest. The setting of tax policy, tax rates and enforcing the equalization of values by the same people that are policing the rates that our public utility companies charge may not be for the best.

Thanks to you all for helping watch the legislation.

Jim

P.S. The legislative list of bills will be a separate attachment to the newsletter.

*A compromise is an agreement
whereby both parties get
what neither of them wanted.*

Unknown



MAY BIRTHDAYS



Charlotte Hamilton – 12

Linda Kelly – 15

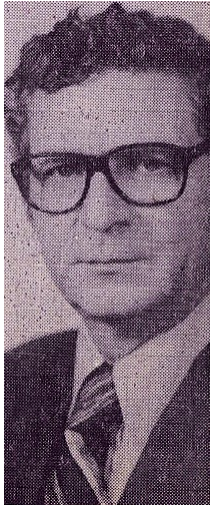
Carol Purdy – 21



Educational Opportunities: (details coming soon)

During our meeting at the Winter CODA conference in Oklahoma City, the local chapter discussed several continuing educational offerings provided through IAAO. We've decided provide two(2) 1-day forums back-to-back to give everyone the opportunity to "double up" on your educational needs. We are trying to acquire the services of instructor Rick Stuart, CAE. Feedback from previous classes shows he is a well qualified & enjoyable instructor. If you are looking to further your education or acquire continuing education hours be sure to check the local chapter's website for the latest information

<http://OK-IAAO.OklahomaCounty.org> .



George “Keyes” Nominations are now open:

The awards committee consisting of Larry Johannes (Chairman)-OK County, Cyndye Porter- Ok County, Ann Scott- Ok County, & Tina Burden-Cleveland County, have worked hard to deliver a nomination form and they have done a great job; one that tackles the eligibility & guideline requirements as well as making it fun & easy for the association members. If you would like to make a nomination you may download the form from our website <http://ok-iaao.oklahomacounty.org/> . The deadline for nominations will be **July 31st, 2010.**

Mark your calendars:

Plan now to attend the 76th IAAO Int’l Conference.
Orlando Florida – Walt Disneyworld Resort

Sunday August 29th, 2010 through Wednesday, Sept 1st, 2010

Hotel reservations are now open through

<http://www.IAAO.org/Events/AnnualConference.cfm> . Be sure to book early and check for flight specials.

Next Chapter Meeting:

The local chapter will hold its next meeting in Tulsa during the Oklahoma Tax Commission’s Annual School. (August 2010) Bring a friend or co-worker and introduce them to a great group.

Become a member today:

If you’re not already an IAAO member I encourage you to join their organization and our local chapter to provide your professional life with a solid assessment foundation.

- President – Mike Morrison
- Vice President – Keith Hulsizer
- Treasure/Sec – Daniel Jenkins



Dear All,

"What's happening at CLGT and the ATAP Program"? I'll take a pair of minutes to tell you. The progress of the Assessor handbook review is moving along pretty well. Many chapters have been reviewed and submitted back to us. Darla Hisey, CLGT Specialist, assisting with this project is on top of it and will be contacting some folks to do a second review of a chapter. This is a major undertaking, but when we get it completed, it will be a handy reference tool for you all to use. Doug and I are not writing a new course this year, but rather devoting our "free" time to the handbook project. Doug Wright, Director of CLGT, will be teaching "Surveying for Assessors" next week and it should prove to be a regular on our schedule in the

future.

We have been busy teaching the accreditation classes with normal student attendance of about 25, which we like. Usually during this time of the year we have made several trips to the Capitol about funding for the ATAP program, but not this year. There doesn't seem to be much talk at the Capitol about funding for FY2011 yet and it is already the end of April. Kinda makes me nervous.

We are looking forward to attending the upcoming district meetings and hope to see you there. We will probably have a few words to say and take a while to say them.

As Always,

Doug and Gary

Reporter's Notes

Hello everyone,

This is a short newsletter this month. I do believe everyone is pretty busy with informal hearings. We have had our fair share of hearings. I'm always glad when this particular deadline is over with.

To add to the pressure we have been getting our courthouse roof replaced. This has proven to be a nightmare. This all began due to a large section of mold appearing in the third floor Court Clerks Office last fall/winter. The repairs started the first of March, and still are not complete. It was decided to put all of the ac units on the rooftop, out of sight, which would help the appearance of the courthouse. Okay. Now they have to drill new holes from the rooftop down to each floor, each office to get all of the new ductwork in. Okay. A lot of noise, dust and dirt. NOW...it is springtime, right? Well here come the rains!

We have had several "major" leaks since the repairs have started. Fortunately for us we are on the bottom floor. But that has not stopped the water from getting into the electrical conduits and traveling down 4 floors. Again, we were very lucky. We have only been evacuated twice for gas leaks, three times for the fire alarms (due to the dust), and only closed early twice due to these factors! Supposedly in the next week or two, due to the rough and spotty textures found on the vehicles, we (all courthouse employees) will get our cars professionally buffed and waxed. Apparently a lot of spray insulations and glue have been used.

This last rain we received actually stayed out side. Maybe things are starting to look up. Sure hope so.

Have a good month.

Gail

The History of Memorial Day



Memorial Day is a United States federal holiday on the last Monday of May (May 31 in 2010). Formerly known as **Decoration Day**, it commemorates U.S. men and women who died while in the military service. First enacted to honor Union soldiers of the American Civil War (is celebrated near the day of reunification after the Civil War), it was expanded after World War I.

Following the end of the Civil War, many communities set aside a day to mark the end of the war or as a memorial to those who had died. Some of the places creating an early memorial day include Sharpsburg, Maryland, located near Antietam Battlefield; Charleston, South Carolina; Boalsburg, Pennsylvania; Carbondale, Illinois; Columbus, Mississippi; many communities in Vermont; and some two dozen other cities and towns. These observances coalesced around Decoration Day, honoring the Union dead, and the several Confederate Memorial Days.

According to Professor David Blight of the Yale University History Department, the first memorial day was observed by formerly enslaved black people at the Washington Race Course (today the location of Hampton Park) in Charleston, South Carolina. The race course had been used as a temporary Confederate prison camp in 1865 as well as a mass grave for Union soldiers who died there. Immediately after the cessation of hostilities, formerly enslaved people exhumed the bodies from the mass grave and reinterred them properly with individual graves. They built a fence around the graveyard with an entry arch and declared it a Union graveyard. The work was completed in only ten days. On May 1, 1865, the Charleston newspaper reported that a crowd of up to ten thousand, mainly black residents, including 2800 children, processed to the location for a celebration which included sermons, singing, and a picnic on the grounds, thereby creating the first Decoration Day.

The first observance was in Waterloo New York on May 5, 1866, and each year thereafter. The friendship between General John Murray, a distinguished citizen of Waterloo, and General John A. Logan, who helped bring attention to the event nationwide, was likely a factor in the holiday's growth. On May 5, 1868, in his capacity as commander-in-chief of the Grand Army of the Republic, a veterans' organization, Logan issued a proclamation that "Decoration Day" be observed nationwide. It was observed for the first time on May 30 of the same year; the date was chosen because it was *not* the anniversary of a battle. The tombs of fallen Union soldiers were decorated in remembrance.

Many of the states of the U.S. South refused to celebrate Decoration Day, due to lingering hostility towards the Union Army and also because there were relatively few veterans of the Union Army who were buried in the South. A notable exception was Columbus, Mississippi, which on April 25, 1866, at its Decoration Day commemorated both the Union and Confederate casualties buried in its cemetery.

The alternative name of "Memorial Day" was first used in 1882. It did not become more common until after World War II, and was not declared the official name by Federal law until 1967. On June 28, 1968, the United States Congress passed the Uniform Holidays Bill, which moved three holidays from their traditional dates to a specified Monday in order to create a convenient three-day weekend. The holidays included Washington's Birthday, now celebrated as President's Day; Veterans Day and Memorial Day. The change moved Memorial Day from its traditional May 30 date to the last Monday in May. The law took effect at the federal level in 1971.

After some initial confusion and unwillingness to comply, all 50 states adopted the measure within a few years. In 1978, Veterans Day was eventually changed back to its traditional date on November 11. Most corporate businesses no longer close on Veterans Day, Columbus Day or President's Day, with the day after Thanksgiving, Christmas Eve, and/or New Year's Eve often substituted as more convenient "holidays" for their employees. Memorial Day endures as a holiday which most businesses observe because it marks the beginning of the "summer vacation season." This role is filled in neighboring Canada by Victoria Day, which occurs either on May 24 or the last Monday before that date, placing it exactly one week before Memorial Day.