



Oklahoma  
ad valorem

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# FORUM

## A LOOK AHEAD...

August 6-9:  
58<sup>th</sup> Annual  
Educational Conference  
For Assessing Officers,  
Tulsa, Southern Hills  
Marriott

August 26-29:  
Unit II,  
Real Property,  
Tulsa

## DIRECTOR'S NOTES...

### CONFERENCE PLANS FINALIZED

Tulsa Time is approaching again! We're preparing for the Fifty-eighth Annual Educational Conference August 6-9, 2002. Progress on the Tulsa Annual Conference is going well despite all the Oklahoma Tax Commission budget constraints. We've completed the final program details, met with the County Assessors' Association and we've been working hard on registration. Now all we need is the usual enthusiasm and hard work we get every year from county assessors and deputies.

Our theme this year will be "Back to Basics." That theme is not so much because the Annual Conference has been simplified, but because many of the challenges in the ad valorem system are the fundamentals: knowledge of the basic procedures and knowledge of the ad valorem statutes.

It's just like good OU or OSU football fans know, more than half of all penalties occur during punts and kick-offs when a rule isn't followed or someone forgets an assignment. It's always easier to respond to a complex tax situation before rather than after it's already occurred.

For the opening session, we've invited the State Board of Equalization (SBOE) members and we're going to recognize all those who've completed their initial and advanced accreditation requirements last year. As everyone is aware, the County Assessors' Association, Center for Local Government Technology (CLGT), State Auditor and Inspector (SA&I), and the Ad Valorem Division are all extremely proud of the county assessors and deputies accreditation program.

Oklahoma's program is one of the best and most rigorously tested programs in the nation. To recognize that achievement, Center for Local Government Technology (CLGT) and Ad Valorem Division will be presenting advanced accreditation certificates at the opening session.

As far as the 2002 Annual Conference program, we've got some great programs this year dealing with the basics:

Deeds and Trusts with Don Sporleder and Mickey Coley will be held again.

We've also scheduled a class on the basics of omitted property and Tax Roll Corrections, which is an area where we have had many questions in the past.

We'll also have a legislative update, a session on manufactured homes, a public service update, and a great mapping program with Troy Frazier.

As always State Auditor and Inspector (SA&I) and the Oklahoma Tax Commission will teach their computer classes again out at OSU-Tulsa (Sorry, but because of budget cuts this year, we'll not have bus transportation out to the computer classes).

Doug Warr and Gary Snyder will help with the introductory session again. We'll have a special session this year that I'm real excited about called "Basic Math for county assessors and deputies" developed and taught by Gary Snyder. It's designed to give anyone who needs a quick review of all the math we have to use everyday in the county assessor's office.

We will not use any outside instructors this year because of budget constraints, but Steve Sutterfield and Jewette Farley have volunteered to drop by the conference.

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SEE "CONFERENCE PLANS..."**

# PUBLIC SERVICE UPDATE WITH MIKE ISBELL

Having not contributed to the last few editions of the Ad Valorem Forum, I will draw on my activities during that period to supplement my effort. Unfortunately for you, (and me) this time was not spent pursuing some Hemmingway type adventure of running with the bulls or marlin fishing off the coast of Cuba. I wish, too, that I could draw on his literary talent, but I'm a numbers guy.

As unglamorous as it sounds, and truly is, our time has been spent with our public service valuation season and the apportionment of assessed values to their proper taxing jurisdictions. Sounds easy enough, but we all know there is more to it than that.

We have been through each company return, reviewed their operations, within our valuation methodology have arrived at a fair cash value for the Oklahoma portion of each public service company, and entered and verified apportionment information for each public service company.

Now the fun begins for you. Title 68, O.S. Sec 2867 (D) states that within ten days after receipt of certificates of assessment from the State Board of Equalization for railroad and public service companies each county assessor is to prepare and file an abstract of assessed valuations to their county excise board. Your opportunity to familiarize yourself with what has been happening in your county regarding public service companies for 2002 presents itself toward the end of this month as those apportioned values arrive in your county.

Then you will have a chance to check for additions or omissions, fluctuations; current to past years assessed values and county detail sheets. Remember any new companies appearing on the public service tax rolls for your county as identified by these checks should be crosschecked against county renditions to determine if the same property has been filed twice.

Any questions or concerns that you may have after these checks should be forwarded to the Public Service Section of the Ad Valorem Division. Please submit these inquiries in writing and we will respond to you in kind. Remember there are 76 other counties so please be patient, we will get back to you as soon as we can.

## EDUCATIONAL CONFERENCE APPROACHING

The fifty-eighth Annual Educational Conference for Assessing Officers will be conducted August 6-9, 2002. The location will be the Marriott Southern Hills, 1902 E. 71<sup>st</sup> Street in Tulsa.

Registration will begin at 10:00 a.m. on Tuesday, August 6. The opening session commences at 2:00 p.m. Full-day classes will be conducted on Wednesday and Thursday. The agenda for Friday is morning classes only, and the conference concludes at noon on that day.

To guarantee that each county has sleeping rooms at the conference site, a reservation for a single and a double room has been made at the Marriott in the name of each county.

A separate confirmation number has been issued for each room. You will need to provide the hotel with your smoking preference, and this will be honored if at all possible. The room rates are \$63.00 for either single or double occupancy (up to four to a room).

Overflow rooms are available at the Hilton Tulsa Southern Hills for a \$55 dollar rate. This hotel is located at 7902 S. Lewis. The telephone number for the Hilton is (918) 492-5000. Ask for the block of rooms designated for the Oklahoma Tax Commission.

Please do not cancel any room reservations with the hotel. When cancelled, the room is dropped from our block. Contact Cathy Gibson or Cyndi Heath and advise them that you have an extra room that someone else may use. It will be assigned to another county that needs more space. Your cooperation in this matter is greatly appreciated by your fellow assessors.



# NACO SURVEY REVEALS INTERESTING COUNTY TRENDS

A recent National Association of Counties (NACo) survey revealed several common issues among counties nationwide, and shed some light on problems counties face today.

The survey, conducted in conjunction with Ohio State University, Colorado State University, NACo, and the Rural Policy Research Institute (RUPRI), revealed that fiscal stress is an important problem nationwide.

Fiscal stress was cited as a significant problem by more than two-thirds of all county governments. Governments in 38% of rural counties, 31% of adjacent counties, and 24% of metropolitan counties report reduction in federal revenue as a very important problem.

Declining local tax base is an important source of fiscal stress in 40% of rural counties, 31% of adjacent counties, but only 12% of metropolitan counties.

The survey revealed that grant-seeking capacity is much lower in non-metropolitan counties as compared to metropolitan counties. Only 28% of rural counties but 51% of metropolitan counties have a grant writer on staff.

Another finding was that use of the Internet for communicating with the public lags in non-metropolitan counties. County governments in only 37% of rural counties and 55% of adjacent counties have a website for communicating with the public. In contrast, 85% of metropolitan county governments nationwide have websites.

Another trend in government service provision in

recent years is privatization, contracting with non-governmental agencies to deliver public services. Among all counties, the services contracted out most often are solid waste removal (30% of all counties), mental health services (25%), drug and alcohol rehabilitation (21%), senior citizen programs (19%), and shelters for battered persons (15%).

Counties in 17% of rural counties, 21% of adjacent counties, and 43% of metropolitan counties have privatized the production or delivery of one or more services over the past five years. Thus, rural counties rely much less than other counties on private delivery of county government services.

The NACo survey was sent during the Fall of 2000 to approximately 2,700 counties in the 46 continental states where counties are units of government. The two continental states that do not have county governments are Rhode Island and Connecticut. A total of 1678 governments responded—an overall response rate of 62%.

Metropolitan counties were defined as containing or being located within regions that have large urban cores. Adjacent counties included non-metropolitan counties located next to metropolitan counties. Rural counties were defined as non-metropolitan counties that are not adjacent to metropolitan counties and have relatively small or no urban population.

These categories correspond to widely used county demographic categories defined by the Economic Research Service of the U.S Department of Agriculture.

For additional information on NACo, or the most recent county survey, access the NACo website at: [www.naco.org](http://www.naco.org)

## MAPPING MINUTE

WITH TROY FRAZIER

As I look back at my calendar, I notice that I have not conducted any regional training since the last Tulsa school. There were no requests for mapping training during the assessors' district meetings this year either.

If any mapper wants 2-3 days worth of training in ArcExplorer, ArcView, AutoCAD Map, or MIMS, please give me a call at (405) 521-3178. If anyone wants to host such training in his or her courthouse, let me know.

Maybe everyone is comfortable with their mapping systems and does not need extra training? Maybe no one has time for extra training? Maybe no one wants to interact with other mappers during such training?

On another note, as I continue visiting the counties, if anyone has a specific need or range of dates for a visit, please call me so that I can work it into my schedule.

*Remember: "You can lead a horse to water, but you can't make him drink."*

# CONFERENCE OFFERS MANY OPPORTUNITIES

The 58<sup>th</sup> Annual Educational Conference For Assessing Officers scheduled for August 6-9 at the Tulsa Marriott Southern Hills offers something for everyone when it comes to education and training.

Attendees this year are once again encouraged to select sessions that will be the most informative and helpful to them when returning to the counties. For example, the assessor should not feel restricted to classes in the administrative area only, and should examine the entire Conference offerings when planning their schedule for the week.

Administrative sessions will include the following topics: Exempt property basics, Deeds and Trusts, Tax Roll Corrections, Visual Inspection Plan, Manufactured Homes, Legal Update and AG Opinions, Legislative Update and Public Service Update.

Computer Support hands-on sessions will be held at the OSU/Tulsa campus, with the user group meetings taking place at the Marriott Southern Hills. These offerings include Basic Microsoft Excel, Intermediate Excel, SA&I AA Training, Terrasoft Windows Training, and user group meetings for Terrasoft/SA&I, TerraScan, and Colorado Customware.

Mapping session classes will provide software training in MIMS, AutoCAD Map, ArcView 3.2a, and ArcView with AV Parcel. Many other informative mapping sessions are planned, including Questions and Answers about Basic Mapping 101, a GIS Council report, GIS Council Website & Digital Atlas of Oklahoma Development, and County Website Development.

Appraisers will have the opportunity to learn more about the following appraisal topics: Personal Property, Five Year Tax Exempt Manufacturing, Freeport Exemptions, Data Collection, Market Adjustment Factors, and Basic Math for Assessors.

The Introductory and Review of Assessment Administration and Appraisal sessions are designed for county assessors and deputies with limited experience in the ad valorem system, or those who would appreciate an overall review of the assessor's office.

Topics include an overview of the County Assessor's Office, Assessment Appraisal, Administration, Public Service, Mobile Homes, Ad Valorem Tax Laws, Five Year Tax Exempt Manufacturing, Equalization Study, Income Approach and "IRV", Business Personal, Agricultural Per Point Study, Marshall and Swift, Mapping, Annual Abstract, Homestead Exemptions, School Levy, Form 993, Deed Research, Land Valuation and Sales File, IQ Procedures, and Neighborhood Delineation and Market Adjustment.

The only problem attendees should encounter is figuring out which of these many sessions they want to attend. The Ad Valorem Division is excited about this year's Conference offerings and looks forward to seeing everyone in Tulsa!

## CONFERENCE PLANS... CONTINUED FROM PAGE 1...

Our software training should be excellent with classes from with Dr. Notie Lansford, Lana Swad, and Royce Cowley at OSU Tulsa along with the State Auditor and Inspector (SA&I) AA training and the Ad Valorem Division CAMA training. It should be a great week and I know that the County Assessors' Association will have a good social program lined up.

For State Computer system users, Bill Wadsworth and his staff will be present to demonstrate the Windows version of the TerraSoft software. It should be user-friendly and shorten the time to learn the program.

Thanks to everyone for their continued cooperation in keeping our room block full at the Marriott. We can ensure that all designated rooms are used by the conference participants when you turn any reservation changes back through our staff rather than the hotel.

We're looking forward to Tulsa. Hope to see everyone there.

Sincerely,

**Jeff Spelman CAE**  
**Director**

*P.S. "Remember Noah started building his ark before the rain started." Robert Redford."*