

## A LOOK AHEAD...

March 4-6:  
Unit V,  
Personal Property,  
Tulsa

March 26-28:  
Unit I,  
Introduction to Assessor's  
Office

 Oklahoma  
ad valorem

Volume XII, Issue II  
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 FORUM

## DIRECTOR'S NOTES...

# POSITIVE ATTITUDE REQUIRED FOR SUCCESS

We enjoyed seeing all the new county assessors at our New Assessor Orientation recently. If you haven't met some of the new assessors, we have a good group. I'm pleased to report that none of them ran from the room or resigned right after the orientation when they realized all the responsibilities that are on the shoulders of the county assessor. It's a tough job, particularly in this budgetary time.

As always, I enjoyed seeing all the county assessors, deputies and tax representatives at the recent CODA meeting. The first part of the year is always an extremely busy time for county assessors and deputies, and since we now have public service renditions out in the mail, it will be busy for the tax representatives and companies working toward the statutory deadline.

Legislature Convenes: This month's biggest event has been the opening of the 2003 Oklahoma Legislature. The budget is the primary issue, but several ad valorem bills are already under consideration. We have had a great deal of questions on the Five-Year Exemption and additional homestead exemption reimbursements, but we understand that legislative leadership is well aware of the problem.

Mark your calendars. We have a complete schedule now of the 2003 District meeting dates:

Northwest: May 2 (Ellis County)

Southeast: May 16 (Pottawatomie County)

Northeast: May 23 (Lincoln County)

Southwest: May 30 (Jefferson County)

Our Personal Property Schedule for 2003

was sent out early this month and it should be in the hands of county assessors and deputies. We also sent a copy to the tax representatives on our mailing list. The mail-out was a little later than usual since we spent lots of time this fall working with county assessors and OATR members to refine parts of the schedules. Thanks for all their efforts.

We appreciate the hard work and conscientious effort of all county assessors and deputies out there working to improve the Oklahoma ad valorem system and make it better than it was given to us for taxpayers everywhere. Like Tom Cusack says, "keep in mind, we should be the guardian of fairness". Remember taxpayers don't call you when they're glad, they call when they're mad, but it is still taxpayer service that's what it's all about.

Jeff Spelman, CAE  
Director, Ad Valorem Division

P.S. "Sometimes the road less traveled is less traveled for a reason." Jerry Seinfeld

This month's sermon: If your county hasn't gotten Internet and E-mail, you need to check it out. At the Ad Valorem Division, we're getting more and more questions by E-mail, and we're finding it's the quickest easiest way to communicate and find out what's going on. Nearly all OSU Extensions in every county house have Internet, so it's being used. Every single one of our new assessors either had it or was interested in getting on the train. We now have at least one-half of the counties on the web, and many of the budget constraints will make posting something on the web much more cost efficient.

## MAPPING MINUTE

Since there are so many mapping systems used by counties in Oklahoma, which system is the best?

ArcEditor 8.3 (\$3,500) runs on Windows NT, 2000, and XP platforms. It is the newest mapping system from ESRI and is just now being released.

ArcInfo 8.3 (\$7,000) runs on Windows NT, 2000, and XP platforms. It includes many functions that an assessor will probably never use.

ArcView 3.2a (\$1,000) with AVParcel (\$1,500) runs on any Windows platform but is very, very unforgiving.

AutoCAD Map (\$4,500) runs on any Windows platform but maps only in the native map units. Most mapping done by other governmental agencies is in meter. AutoCAD Map does not map in meter while allowing you to measure and data enter in feet.

AutoCAD 2000i (\$500) does not allow you to connect data. It does not meet the minimum mapping software requirements as adopted in 1992!

### WITH TROY FRAZIER

MicroStation is still being used by a few counties.

The latest updates have been known to be unstable. This is the main reason for several counties migrating to other systems.

MIMS (\$5,000) is currently a DOS system that is being rewritten for Windows. It is currently the only system that is set up by the vendor to both receive and transmit data from and to the assessor's other systems (most other systems CAN be customized to do so, but no vendor is doing it). The rewritten version will still not incorporate digital photography and will not export to shapefile without buying an extra MIMS program which costs \$400 to install and \$400 a year on top of regular support to use (Shapefile export is not required by the 1992 standards; however, "shapefile" is the international standard for intelligent map layer interchange. The standard in 1992 was "dxf" which is a "dumb" layer).

Remember: Show me a perfect mapping system, and I'll show you a liar!

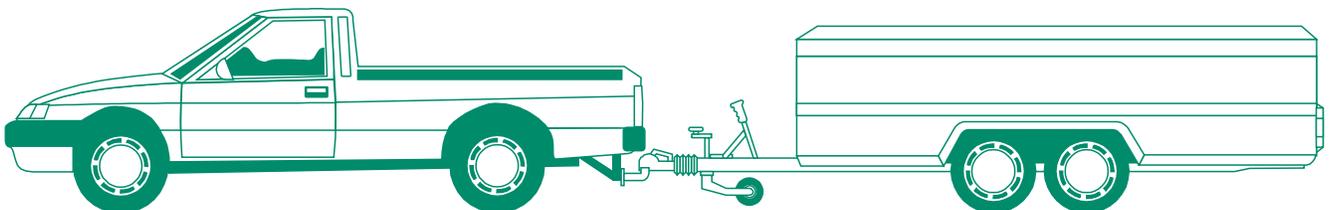
## AD VALOREM TAXABLE STATUS OF VARIOUS TRAILERS DETAILED

Commercial trailers are subject to "commercial trailer" tags. They must be pulled by a "commercial vehicle" with the proper GVW (gross vehicle weight) registration. These commercial trailers are not subject to ad valorem tax.

Farm trailer tags are optional, but not in-lieu of ad valorem tax. All farm trailers are subject to ad valorem tax unless tagged as a "commercial trailer."

Non-commercial trailers are not subject to tag requirements and should be taxed ad valorem. This would include farm, boat, lawn maintenance, utility, racecar and other such trailers pulled by "non commercial" vehicles, i.e.: personal vehicle or farm trucks.

Relevant statutes include 47 O.S., Sections 1102, 1117, 1129, 1133 and 1134. To summarize, determination as to taxable status for ad valorem purposes is a question of fact based upon the above criteria. If you have any questions regarding assessment of trailers, please call the Ad Valorem Division at (405) 521-3178.



# CODA WEB SITE USEFUL TOOL FOR COUNTY ASSESSORS

As the new Legislative session begins, county assessors will find the CODA web site to be a useful reference in tracking and monitoring ad valorem and other county-related legislation.

The web address is <http://coda.oklahomacounty.org>. You will find a county tracking list which is a composite listing of all bills related to county government. Also available are lists broken down by Sheriff, Court Clerk, County Clerk, County Assessor, Treasurer, County Commissioner, CGLC Supported Bills, and CGLC Opposed Bills.

By clicking on one of these selections, a list of bills with current status of the measure will appear in the browser window. This can be printed for summary reference.

If you want to print the text of a bill, you can find and print it from the CODA web site if it is available there. If the bill is not available to print from the CODA site, you can go to the Oklahoma Legislature home page at <http://www.lsb.state.ok.us>.

When you have accessed the Oklahoma Legislature home page, you can scroll to the bottom and click on "Text of Measures" to get the current version of the bill(s) in which you have an interest. You simply choose and click on the appropriate category to get the most current text of the legislation. For example, if the CODA web site legislative summary indicates that the most current action on a bill is an introduction of a floor version of the bill, you would click on the "Floor Versions" button to access the new language.

Information on bill modifications posted on the Oklahoma Legislature web site may lag behind somewhat, especially as the session progresses.

By using these tools, assessors and deputies can stay informed of the legislative process and monitor the progress of relevant legislation affecting county government.



## PUBLIC SERVICE UPDATE WITH MIKE ISBELL

For calendar year 2002 the Public Service section implemented procedural changes to our operations that more often than not went unnoticed. Most were internal and therefore were unrecognizable. But for 2002 there was an influx of public service companies who were filing some level of bankruptcy. In response to this, we began to notify counties where these bankrupt companies report property.

Notifications of bankruptcy filings are often sent to this division on an advisory basis, often soliciting action from the Division as a potential lien holder. Generally no action is required by the Division unless there is a late filing penalty fee to collect, since collection of all Ad Valorem

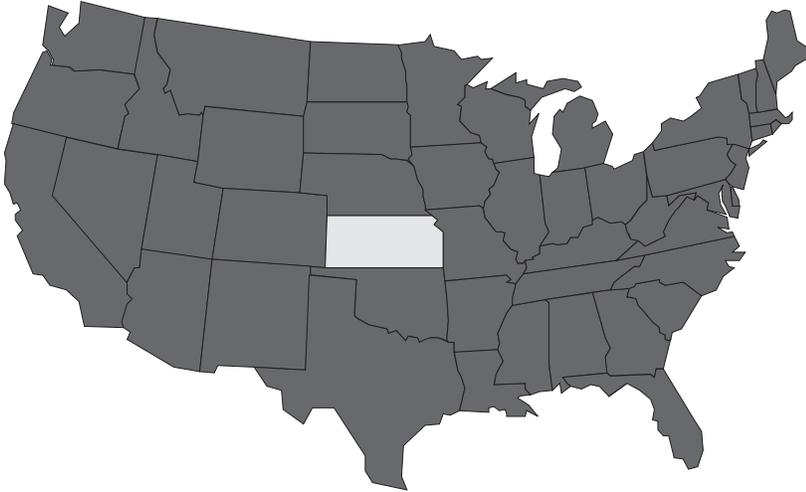
revenues on public service company property is done at the county level.

When we are notified of any bankruptcy of a railroad, airline or public service company, from the bankruptcy court, the company or their legal representatives, or by public notice we will in turn notify the counties in which these companies have taxable situs. Enclosures will indicate what steps must be taken or how to get additional information.

Please remember that we notify these counties as we find out about bankruptcies. We are not always notified; we do not always see the public notice in the publications. Each county is ultimately responsible to protect whatever vested interest they may have in these bankrupt public service entities.

# KANSAS ASSOCIATION OF MAPPERS SPONSORS IAAO COURSE 601

The Kansas Association of Mappers is sponsoring IAAO Course 601, Cadastral Mapping Methods and Applications. This class will be held in Manhattan Kansas the week of May 12, 2003. Course 601 provides a comprehensive program of study, applying the knowledge and abilities taught in IAAO



mapping course 600 on a more advanced level. A comprehensive set of case problems is utilized to enhance your learning experience.

For more information go to [www.kam.to](http://www.kam.to) or contact

Melissa Newton-Blume at (785) 296-5465.

You may also email Melissa at:

[melissa\\_newton-blume@kdor.state.ks.us](mailto:melissa_newton-blume@kdor.state.ks.us).

## PROCEDURES FOR OTC 800 NUMBER

The new Interactive Voice Response System for the Oklahoma Tax Commission has generated some questions and confusion among assessors and deputies since its inception last October.

The new system works as follows: The number is 1-800-522-8165. First is a greeting ("Welcome to the Oklahoma Tax Commission...") At the first prompt for English press the number "1", then select option "5".

When prompted that if you know the number you can dial it, then press 1-3178.

If for some reason you do not reach the Ad Valorem Division, you might have to try the process a second time. Generally, the system functions properly, and should allow counties to call the Division toll free. If you experience any significant difficulties with the system, please let us know, so we can relate this information to the appropriate Tax Commission personnel.

Hopefully, when everyone becomes accustomed to the new voice response system, it won't be too difficult or time consuming to use, and will prevent the counties from incurring telephone charges while talking with Division staff members.

