



CELEBRATE OKLAHOMA!



A UNIQUE HISTORY. AN EXTRAORDINARY FUTURE.

The mission of the Ad Valorem Division of the Oklahoma Tax Commission is to promote an ad valorem property tax system which is fair and equitable to all taxpayers by implementing standard valuation methodology, tax law conformity, and assessment administration compliance.

Oklahoma Ad Valorem

FORUM

Director's Notes:

We have moved to our new location at 3700 N. Classen, Suite 200, so this is a semi-historic first newsletter written from the new building. We've settled in and already had our first 4-C (County Computer Coordination Committee) meeting, which was conducted before our air conditioning was working. Our phones, computers, network, internet, email, and copier are all working flawlessly. Things are somewhat closer to chaos than order, but are gradually falling into place. We have unpacked boxes, a few heating/cooling issues, one small roof leak, and some surplus furniture, but the space is going to be great. We're lucky to have it, and the new location should help us serve our customers in a pleasant, not fancy, but professional office.

If you haven't moved lately, don't attempt it without supervision from a grown-up. If you haven't moved in eighteen years, like the Ad Valorem Division, you're going to be absolutely amazed by all the useless, outdated stuff that we all accumulate during our short time on this planet. Does anyone need a copy of a 1980 report to the Legislature?

The other memorable thing was my brilliant planning in selection of moving day. Our timing coincided perfectly with a rain that broke an all-time Oklahoma County record dating back before statehood. Three plus inches of driving rain, most of it falling the exact moment that Troy Frazier, Joe Hapgood, and Doug Brydon hoisted some 500 pound filing cabinets up on the tail gate lift.

Everyone in the Ad Valorem Division did a super job on the move, such as Rob Tigner getting OneNet, phones and wiring in shape, and moving computers and fax machines, and Carol Prewett getting the server to come back to life after the move. Kenny Chuculate got things organized and ready, while Cyndi Heath worked with OCI and drafted the original floor plan and the hundred amendments thereafter. Last, but not least, the rest of our movers and shakers and packers worked diligently. Special thanks to Russell Hulin, Catherine Belvins, and their terrific moving crew for their help. Come see us at our new office. We'll give you a tour.

We've had lots of activity this year at the Oklahoma Legislature as well as in the various counties. Many of the ad valorem measures are still alive as we approach the half-way mark of the session. We've continued to have lots of requests for ad valorem impacts for the legislative staff.

The Ad Valorem Division has enjoyed our work with the Center for Local Government Technology on developing a new data collection training class. It should be a really useful and relevant class. Thanks to the OSU folks for their assistance and direction in getting this project off the ground.

In the meantime, with the move behind us, the Ad Valorem Division staff is looking forward to district meetings next month. The district meetings, which are organized and put on by the host counties, are an interesting experience as we visit various parts of Oklahoma.

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- ◆ OATR: May 3th (Oklahoma City)
- ◆ Southwest: May 4th (Comanche County)
- ◆ Northeast: May 11 (Rogers County)
- ◆ Northwest: May 18 (Kay County)
- ◆ Southeast: May 25 (Latimer County)

Remember that this is a mandatory meeting for county assessors. If you have a conflict with one of your meeting dates, you can always attend another district meeting. We will offer two hours of CEUs at the meeting.

Thanks to everyone for their help on the various legislative surveys. We appreciate the hard work and conscientious effort of all county assessors and deputies out there. We hope that everyone’s work helps 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. Watch out for the dragons in the uncharted waters.”

Jeff Spelman, CAE

P.S. “We must be the change we wish to see in the world if we want it to change.” Stanley T. Cimarron, Ad Valorem Philosopher. Quote borrowed from Mahatma Gandhi.



Yes, we have survived the move to our new office. For the most part, all the mapping stuff is unpacked. We even have room to finally use our digitizing table again. It had been relegated to holding vast amounts of paper and foam board back against the wall in our old office. We have real walls, doors, and windows!

Now that everyone has had their mapping support DVD’s for more than a month, the questions and requests for visits to load the DVD’s have slowed down. With the move mostly over, it’s finally time to relax and catch a breath!

Our new physical address is 3700 North Classen Blvd, Suite 200 in Oklahoma City. I’m at the south end of the hall on the second floor in the big cubical.

Remember: In the December, 2001 Ad Valorem Forum, I said, “For those counties not yet finished mapping: The federal government has the entire state mapped with roads and water ways to within 30 to 300 foot accuracy. They have digitally mapped 12% of the state’s soils and 16% of the state’s flood planes. So, I’ll still bet that you get done before they do!”

Over five years later, the feds are about done with their digital soil mapping. They now have about half the roads in the state with accuracy of better than 30 foot. They have been flying aerial photography for the last four years. However, they still have not done anything more with the digital flood planes. The question is, in the last five years, how much progress have you made?





Web Visits Save County Residents Money

“During March the assessor’s office in the county courthouse could have been swamped with nearly 1.5 million visitors that would have clogged the building with people who would have been causing wear and tear on the building’s elevators, water and sewer. Those visitors would have been standing in line waiting for service, but it didn’t happen,” said Oklahoma County Assessor Leonard Sullivan.

“Instead approximately 957,205 searches for data and 527,504 Geographic Information System (GIS) map requests were generated on the assessor’s award winning website. If each of those ‘visitors’ physically came down to the assessor’s office, that would mean nearly \$3 million in parking fees that could have been saved because of the internet,” Sullivan said.

In March, the figures from the assessor’s office indicate the following.

- ◆ 376,868 address searches
- ◆ 491,893 name searches
- ◆ 527,504 GIS map requests
- ◆ 74,992 subdivision searches
- ◆ 2,202 advanced searches
- ◆ 9,263 1/4 section map number searches
- ◆ 1,987 cross reference Business Personal w/Real searches

“That means during the 22 working days in March, there were approximately 68,000 visits a day, about 8,500 an hour and around 142 visitors a minute to the website. Our records indicate that many of the visits to the website occur after regular business hours. Right now we are heading into the time when many people may be looking at purchasing a new home. The assessor’s website is one of the best locations to obtain the market value of homes and also compare prices with similar homes in neighborhoods around the county,” Sullivan said.

While the assessor’s office utilizes high-technology, property owners are still welcome to visit the office in person or call to discuss concerns with a staff member.

Florida’s Tax Cap Has New Problems

The long-range effects of Florida’s 1995 property tax cap are surfacing and creating a new issues for the legislature to address.

The measure known as “Save Our Homes” capped annual property assessment increases at 3% for primary residences. As a result of the law, billions of dollars in tax burden have shifted over the past decade from longtime Florida homeowners to newcomers and owners of commercial and rental property.

Today, next-door neighbors have drastically different tax bills and landlords are passing tax increases onto tenants. Meanwhile, the beneficiaries of “Save Our Homes” are finding themselves trapped in houses they no longer want or need because their savings are not transferable.

Consequently, lawmakers in the Florida state legislature have responded with plans to cut everyone’s property taxes, or even eliminate them, for primary residences. Additionally, the legislature would raise the state sales tax from 6% to 8.5% making it the highest in the nation.





Ad Valorem Division Personnel Update

Mike Isbell, who has been supervisor for the past five years, has been named Administrator of the Public Service Section for the Ad Valorem Division. He will be in charge of all public service valuations for the Division. Mike has worked for fifteen years for the Oklahoma Tax Commission. Before coming to the Oklahoma Tax Commission, he worked for the State Auditor's office. He has a B.A. in Business Administration and an MBA from the University of Central Oklahoma.

Larry Rawlings, who has been supervisor of the Equalization Section, has been named Revenue Unit Manager for the Personal Property Section. Larry will be in charge of development of personal property schedule, directing Patti Heath and Doug Brydon with the five-year manufacturing exemption, personal property valuation and training. He has been an employee of the Ad Valorem Division since 1991 and has an extensive background as a fee appraiser, operating his own business and other work in the private sector.

Ron Reynolds, who has been with the Oklahoma Tax Commission for the past three years, has started work in the Ad Valorem Division. Ron has an excellent background in ad valorem and worked in Oklahoma for SBC before spending several years with the company in California. He will be working directly for Kenny Chuculate on various projects, including assignments with Mike Isbell in the Public Service area.

Sally Frazier, who was an employee of the Comanche County Assessor's office, is now a part of the Ad Valorem Division. She is an Assessment & Equalization Analyst working in the CAMA/Equalization Section. Sally brings 19 years of ad valorem experience to this position.

Ad Valorem Division's New Facilities

The recent move to the new Ad Valorem Division office was not without its challenges such as keeping the office somewhat operational while cubicles are being disassembled and boxes are moved.

The old office looked bleak as we made our exit, while the new one quickly became cluttered with equipment and emptied boxes. It took a few days for things to have a sense of order.

We are very pleased with our new facility and look forward to all of you coming to see it.

Our move has resulted in more than just a new physical address. We also have new telephone and fax numbers as well as a new post office box and zip code. Only our e-mail addresses remain the same. Please make note of this information.

Physical location:	3700 N. Classen, Suite 200 Oklahoma City, OK 73118
Mailing address:	Post Office Box 269060 Oklahoma City, OK 73162-9060
Telephone number:	405-319-8200
Fax number:	405-521-0166





The mission of IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.



IAAO Membership Has Many Advantages

Exclusively for IAAO Members

The following benefits and services are available only to IAAO Members. Nonmembers are not eligible for special discounts, and in some cases, cannot even use the IAAO services at all. For example:

- Member-only discounts on seminars and the IAAO Annual Conference.
- Subscriptions to the Journal of Property Tax Assessment and Administration and Fair & Equitable magazine.
- Member-only discounts on IAAO publications.
- Member-only access to special sections of the IAAO Website
- The IAAO Library Search, and complimentary pages of photocopying (up to 25 pages per request.)
- Access to AssessorNet, IAAO's discussion forum for assessment professionals. Tap into the IAAO brain trust by asking your challenging day-to-day questions or share your expertise by responding to other members' inquiries. This is a powerful networking tool and one of IAAO members' most valued benefits.

IAAO as an Organization

The International Association of Assessing Officers (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation.

As a member of IAAO, you support the goals and mission of our organization. The IAAO's mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance. Membership is open to anyone and includes individuals working in government, private industry, and academia, as well as members of the general public.

Want to know more?

Oklahoma's IAAO representative is David Tinsley who can provide you with more information regarding IAAO membership. David may be reached at the Cleveland County Assessor's office 405-366-0230.

Visit the IAAO website at www.iaao.org.

ATAP (Assessor Training And Accreditation Program)

2007 Spring Class Schedule

Unit 7 (Ag Land Valuation)	May 23-24	Western Hills
Unit 6 (Cadastral Mapping)	June 11-14	Tulsa
Mini-Storage Valuation	June 27-28	Stillwater

You may enroll at: clgt.okstate.edu or fax your registration to (405) 744-7268. If you have any questions you may call ATAP at (405) 744-6049 or e-mail doug.warr@okstate.edu or gary.snyder@okstate.edu.

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Oklahoma 2007 Centennial Moment

Oklahoma State History

Although one of the youngest states in the nation, Oklahoma is a land that reaches far back in time. Oklahoma's recorded history began in 1541 when Spanish explorer Coronado ventured through the area on his quest for the "Lost City of Gold." The land that would eventually be known as Oklahoma was part of the 1803 Louisiana Purchase. Beginning in the 1820s, the Five Civilized Tribes from the southeastern United States were relocated to Indian Territory over numerous routes, the most famous being the Cherokee "Trail of Tears." Forced off their ancestral lands by state and federal governments, the tribes suffered great hardships during the rigorous trips west. The survivors eventually recovered from the dislocation through hard work and communal support. Gradually, new institutions and cultural adaptations emerged and began a period of rapid developments often called the "Golden Age" of Indian Territory.

Following the destruction of the Civil War, Oklahoma became a part of the booming cattle industry, ushering in the era of the cowboy. Western expansion reached the territory in the late 1800s, sparking a controversy over the fate of the land. Treaties enacted after the Civil War by the U.S. government forced the tribes to give up their communal lands and accept individual property allotments to make way for expansion. There was talk of using Indian Territory for settlement by African-Americans emancipated from slavery. However, the government relented to pressure, much of it coming from a group known as "Boomers," who wanted the rich lands opened to non-Indian settlement. The government decided to open the western parts of the territory to settlers by holding a total of six land runs between 1889 and 1895. Settlers came from across the nation and even other countries like Poland, Germany, Ireland and Slavic nations to stake their claims. And African-Americans, some who were former slaves of Indians, took part in the runs or accepted their allotments as tribal members. In the years that followed, black pioneers founded and settled entire communities in or near Arcadia, Boley, Langston and Taft. On November 16, 1907, Oklahoma became the 46th state.

Statehood had become a sure thing, in part due to a discovery which made Oklahoma the "place to go to strike it rich" — oil. People came from all parts of the world to seek their fortunes in Oklahoma's teeming oil fields. Cities like Tulsa, Ponca City, Bartlesville and Oklahoma City flourished.

