

CELEBRATE OKLAHOMA!



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.

A UNIQUE HISTORY. AN EXTRAORDINARY FUTURE.

Oklahoma Ad Valorem

FORUM

Director's Notes:

Once every one hundred years!! Yes, it's Oklahoma's birthday and this year it will be the Centennial Edition of our Annual Conference. It's not our 100th conference, but we hope to recognize Oklahoma's heritage at the Sixty-third Annual Conference July 24-27, 2007. We've had to move our date earlier in the year because of Tiger Woods and some of his golfing friends in Tulsa for the PGA tournament. Our theme this year is "Remembering Our Past...Assessing Our Future."

Things are pretty hectic as we finish up with a lot of the last minute details. We've been in contact with the County Assessors' Association officers and CLGT to discuss the last arrangements. As always, we appreciate the "partnership" with those groups and the State Auditor and Inspector (SA&I) that makes the Annual Conference a success year after year.

Reservations have been fairly steady. Things are going nicely with the hotel and conference registrations. All have been doing a good job of returning unused rooms, so they can be reassigned. We've invited all the members of the State Board of Equalization and the President of the Oklahoma Association of Tax Representatives. We have this year's IAAO President, Marion Johnson, a county appraiser from Kansas, scheduled to attend.

We will also recognize all those who've completed their initial and advanced accreditation programs last year. Oklahoma's program is one of the best and most rigorously tested programs in the nation. To recognize that achievement, the Center for Local Government Technology and Ad Valorem Division will present accreditation certificates at the opening session.

You have already received the agenda profile in your packet which tells the various classes being offered. The classes were designed around the feedback we've gotten from the assessors as to what would be most useful at this time. Perhaps you noticed a subject we've not discussed in a while that will be presented in the Personal Property Track. It's captioned "Agricultural Equipment In-Lieu Stamps." Gala Bowman and Wade Patterson will provide some helpful insight as to how this program works and what you can do as an assessor to audit the farm equipment dealers.

We have a session scheduled on the use of SPSS software. It is a class for advanced appraisal personnel and who hopefully have the software in their offices. Enrollment has to be limited and we are trying to hold it to 15-16 students, but we may go slightly bigger.

Another advanced class will be offered on Friday morning in the Appraisal Section. This class is titled "Appraising High-Value Residential Properties." Several counties have expressed an interest in this topic.

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One highlight of the conference occurs after hours with a trip to Discoveryland to see the play "Oklahoma!" I commend the Assessors Association for planning this event during our State's centennial celebration year. This should prove to be an entertaining and enjoyable event.

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

Sincerely,

Jeff Spelman, CAE

P.S. Note on How Things Change: Here is the quote used in the July 2006 Newsletter when last year was so dry.

"We used to talk about Noah and the Ark, but now in Oklahoma no one remembers enough about what rain looks like, he's just a crazy guy building a boat." Anwar Caddo." Famous Ad Valorem Philosopher



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 Course 311

Mass Appraisal Process as Applied to Residential Property



Enrollment is open for the Oklahoma Chapter of IAAO is sponsoring IAAO Course 311, Residential Modeling Concepts. This is an excellent opportunity the Oklahoma Chapter is sponsoring.

Course 311 presents a detailed study of the mass appraisal process as applied to residential property. Topics covered include a comparison of single-property appraisal and mass appraisal, the major steps in the appraisal process, data requirements, market analysis, application of the approaches to value, use of sales ratio studies and valuation review.

The dates are August 20 – 24, 2007. The registration fee is \$375. A soft-cover text book is \$50 for an IAAO member, and \$75 for a non-member. A hard cover textbook is \$75 for an IAAO member, and \$100 for a non-member. Make payments to "Oklahoma IAAO Chapter". Mail or fax registrations to:

Oklahoma IAAO Chapter, Attn: Larry Stein
Oklahoma County Assessor's Office
320 Robert S. Kerr, Room 313
Oklahoma City, OK 73102
Fax number 405-713-1853

The location is the Hilton Garden Inn Tulsa South, 8202 S. 100th East Avenue, Tulsa, Oklahoma, 74133. Telephone 918-392-2000 to make reservations. The blocked room rate is \$68 per night. Make reservations prior to August 8, 2007.

For additional information contact the following:

Gary Snyder
405-744-6049

gary.snyder@okstate.edu

Larry Stein
405-713-1214

larste@oklahomacounty.org





Focus On Kay County

Located in north central Oklahoma bordering Kansas, Kay County was formed in 1893 from the Cherokee Strip or Cherokee Outlet. Originally designated as county "K", the name was later preserved by voters as "Kay". It was the only county in the State to retain its letter name.

Newkirk became the county seat in part because it was on a railroad line. The Kay County Courthouse was originally built in 1894 and replaced with the current stone courthouse in 1926.

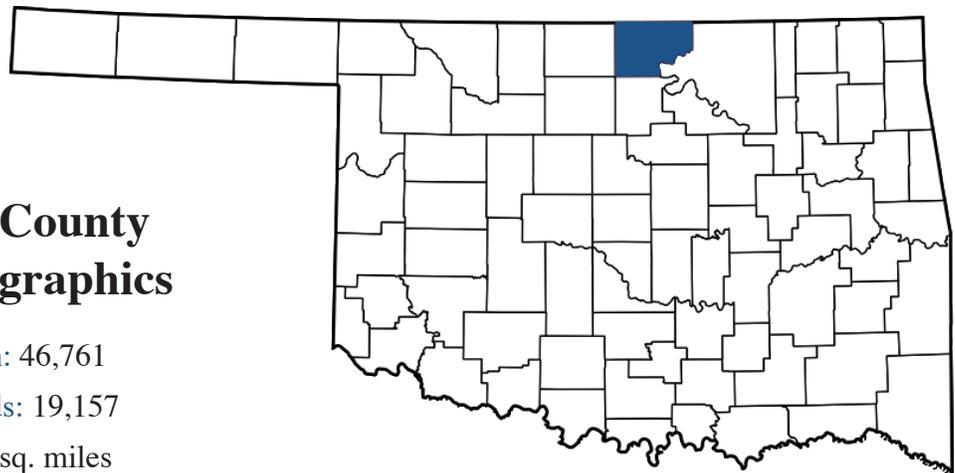
Ponca City has become the principle town in Kay County. It is also the place E.W. Marland chose to make his home and fortunes. E.W. Marland discovered oil and opened a refinery. Marland Oils grew to become Conoco with its world offices in Ponca City. Long after E.W.'s death in 1941 his main competitor Phillips Petroleum gained control. Conoco-Phillips still has the refinery in Ponca City but has moved the main offices to Bartlesville in Osage County, Oklahoma.



*Kay County Courthouse
Newkirk, Oklahoma*

The world famous Miller Brothers 101 Ranch was nine miles southwest of Ponca City. At its peak the working ranch was 110,000 acres across four counties and employed thousands. The ranch hands and entertainers of the Real Wild West Show often found their way to town. Cowboy movie stars like Tom Mix, Art Accord, Hoot Gibson and Buck Jones started out at the 101 Ranch.

The economy is based on petroleum wealth as well as productive agricultural land. Kay County has 24 sites on the National Register of Historic Places.



Kay County Demographics

Population: 46,761

Households: 19,157

Area: 921 sq. miles

2006 Real Property Assessed Valuation: \$159,777,880

2006 Personal Property Assessed Valuation: \$116,986,198





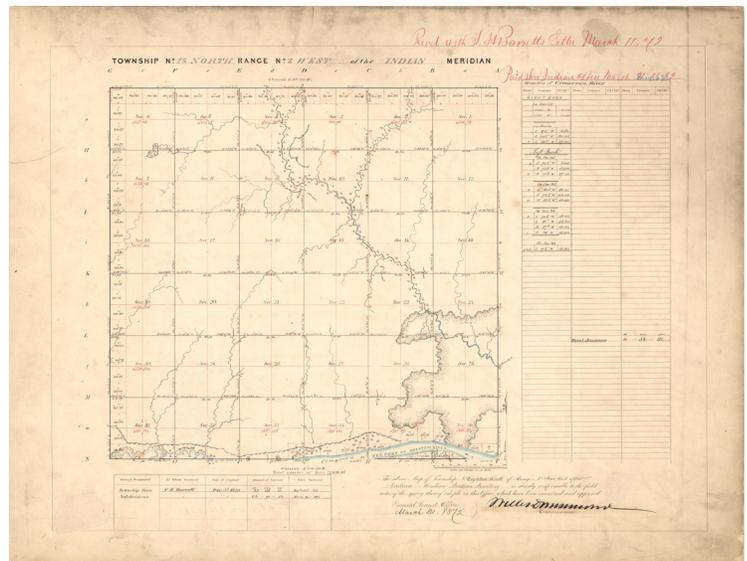
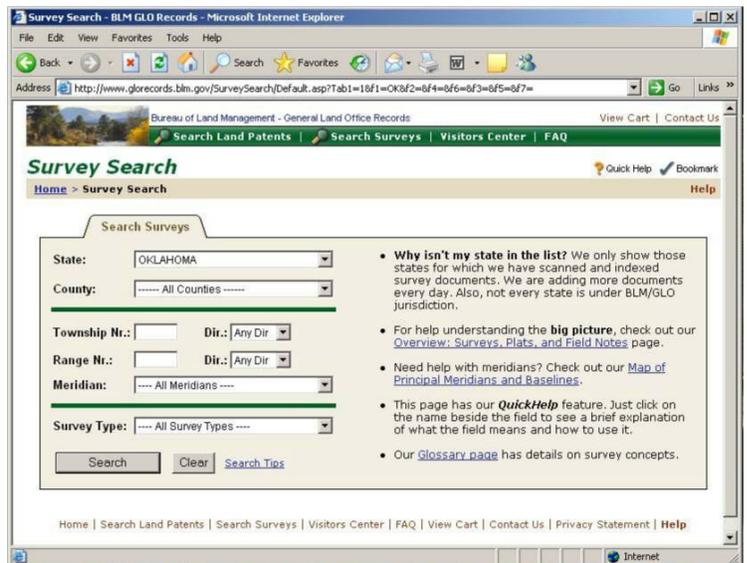
The US Bureau of Land Management has all the original township surveys scanned! Their website, <http://www.glorerecords.blm.gov/>, has a button called "Search Surveys". From here you select Oklahoma for the state and then your county. Next, you choose a township, and the website pulls up every survey scanned for that township. Click on a survey and you get all sorts of information as well as a "Plat Image".

When you click on "Plat Image" you have an option of downloading the image. The "MrSID" option does not include a .SDW "World file", so ArcView and ArcExplorer can't use it. The "TIFF" option does not come with one either, but it can be imported into ArcView and projected. It can also be viewed with any regular picture viewing software.

Have fun with this site. You could download all the TIFF's for your county and put them up on your website. You could just keep them on a computer in the office for reference. If you have ArcView, you can project them and use them as a backdrop to your mapping.

Depending on our work schedule, we may have them downloaded and projected in time to place on the next "Mapping Support" dvd for the next CODA winter conference.

Remember: The only way to insure failure is by NOT trying.



Receive The "Forum" By Email:

To receive the "Ad Valorem Forum" by email, please forward your email address to Cyndi Heath at cheath@tax.ok.gov.



The CAMA Valuation Process, Part 3

CAMA CHECKLIST FOR VALUATION

- ✓ Quality data collection
- ✓ Accurate sales file maintenance
- ✓ Set reliable land values
- ✓ Clean-up property characteristics
- ✓ Countywide adjustment calculation
- ✓ Establish neighborhood boundaries
- ✓ Calculate neighborhood boundaries
- ✓ Review, revise and finalize neighborhood boundaries
- ✓ Set final values
- ✓ Review final values
- ✓ Roll values to AA system

DATA EDITS AND CHECKS

Before any analysis of properties can occur, the property information must be checked for accuracy. There are several data edits stored in the CAMA system that will check for valid property characteristics, such as exterior or roof material commensurate with the quality of the structure, or the correct depreciation table to be used. Refer to the book "IQ & MORE" for a list of these procedures.

Another check built into the CMA system, the MISMATCH report, checks DRAW screens, BLDG screens, and also checks for invalid area codes on the drawing.

In the DATABASE:

- Are NBHD codes present for each parcel?
- Have all IQ edits and checks been performed?
- Has the MISMATCH report been run?

In the SALES REPORT:

- Do all qualified sales have a sales price?
- Do all sales have a land value?
- Are the land values adequate and consistent?
- Are all vacant sales vacant?
- Do all improved sales have an improvement value?
- Are all duplicate sales coded correctly?

In the TABLES:

- Is the system year set correctly?
- Do all NBHDs have a blank line, a TAB line, a MOB line, and a COM line?

Oklahoma 2007 Centennial Moment



The celebrations of Oklahoma's 100th birthday continue with interesting and entertaining events taking place throughout the state. This is a wonderful time to reflect on our state's history and educate our children regarding the great heritage Oklahoma has.

For example, the Lawton Centennial Celebration will be held August 3 – 5, 2007 and will feature historical reenactments. For more information, access the City of Lawton website.

The celebration is not contained just within our state boundaries. An Oklahoma exhibit will be featured at Epcot Center/Disney World in Orlando, Florida. The dates for this are September 1 – 30, 2007. This is the first time Epcot has used a State as an exhibition focus. It's captioned "Exhibition of Oklahoma History and Heritage".

There are far too many events to list in this column, but you may browse an extensive list on the Oklahoma Centennial Commission web page, <http://www.oklahomacentennial.com>. Click on the link "statewide, then "projects" and you will find a wide variety of interesting things to see and do in your area and around the state.

