



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're really pleased with the new "crop" of county assessors and deputies who met with the Ad Valorem Division and the County Assessors' Association during the last week of February 2007 for our New Assessor Orientation. The County Assessors' Association attended the session, and they were lots of help in explaining to the new assessors some of the issues and challenges that lie ahead.

We have twenty-four new assessors, and I think that, judging from their interest and good questions, the ad valorem system has recruited some great new leadership. On behalf of the Oklahoma Tax Commission, we appreciated their participation during a busy time of year. If you haven't met all the new group, please take some time to introduce yourself.

Well, last year, we wrote about March Madness. This year it's March Mildness. No major men's teams in the tournament other than ORU, but it looks like the OU/OSU women will have to carry the day. Fortunately, this year unlike last year, we don't have the terrible wild fires faced in so many counties, but we have lots of challenges of another busy homestead exemption filing period, particularly the second year of the new veterans' exemption filing. Everyone is happy to assist with this new program, but we've had to overcome lots of questions in making it work.

We are proceeding on the move of our office. Lots of details are left as you might expect: telephones, computers, parts for cubicles, copying machine, etc. There are many molehills that seem like mountains that are yet to be overcome, but our staff has been working hard to make this a seamless move so that we should be able to be reached by telephone during such a busy time of year.

Planning the move has been an interesting challenge. The most interesting revelation that I've learned is a small piece of wisdom: There's nothing like moving to make you realize that supposedly important piece of paper that you kept for 18 years (that's how long Ad Valorem Division has been its present location) turns out not to be that critical for the survival of

A Look Ahead...

CLGT/ ATAP Courses:

- April 11 - 13: Unit 5 (Business Personal Property)
- April 25 - 27: Oil and Gas I (Valuation)
- April 30 - May 3: Unit 4 (Income Approach) For more information go to <http://clgt.okstate.edu/atap.htm> or call (405) 744-7268.

2007 Assessors' District Meetings

- May 4: SW District (Comanche County)
- May 11: NE District (Rogers County)
- May 18: NW District (Kay County)
- May 25: SE District (Latimer County)



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the world after all, so why didn’t you throw it away the second day after you got it? I’ve also enjoyed reviewing important memorandums “typed” in 1989 concerning something that appeared to be an earth shaking crisis, but now no one can seem to remember what the heat and fire was about. I’ve also found a few pictures of some young county assessors, deputies, and Ad Valorem Division staff from years ago. I wonder if any of those hair-dos, glasses, hair-cuts, or clothes are ever going to come back in style.

As promised, we’re in the final stages on our surveys on Senior Freezes and TIFs. Thanks for everyone’s help. We’re hoping to get some results compiled and available for the Legislature as they consider adoption of any other measures in this area.

Special thanks to everyone for helping Teresa Strawther with the information on millage levies for each county on the Form 993. Everyone has gotten the hang of these forms, and it really helps us with questions we get from Legislative staff on the condition of the ad valorem system

Public service rendition filing will be gearing up for our valuation season. We’ve had lots of calls and questions about renditions as everyone prepares for the next couple of busy months.

The Legislature has under consideration a number of ad valorem bills. Many are significant for the system, but nothing is certain this early. As the session proceeds, many of the ad valorem bills are still making their way through the legislative process.

Mark your calendars. We have a complete schedule now of the 2007 District meeting dates:

- ◆ 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)

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 makes 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
Director, Ad Valorem Division

P.S.: “Usually, the threat of what “might happen” is a whole lot more scary than what actually happens. Don’t worry so much about things.” Anwar Caddo. World famous Ad Valorem Philosopher quote borrowed and reinterpreted from Saul Alinsky.



“These new county assessors attended an orientation program in Oklahoma City held February 22 and 23.”





In the past, we told you about our city limit mapping and asked you to check it against what you have to ensure we are "singing off the same sheet of music". We asked you to tell your cities of any differences and have them contact us to fix it. These city boundaries are used to determine which street addresses are actually inside city limits across the state. The OTC uses the results of this comparison for sales tax assignment, and the State Election Board uses it with the voter database to determine voter eligibility. Here is a press release from the OTC dated February 16, 2007 showing the results of this effort:

Oklahoma Collects \$16.5 Million in New Revenue from Streamlined Sales Tax Project

The Oklahoma Tax Commission has collected more than \$16.5 million dollars in additional state, city, and county sales taxes since 2003 because of Oklahoma's participation in the streamlined sales tax program. The program was boosted when the Streamlined Sales Tax Agreement and its centralized registration system went into full effect on October 1, 2005.

Prior to that date, additional collections came from about 20 retailers that voluntarily elected to begin collecting sales taxes on their internet sales. Since the centralized registration system, which is voluntary, went online approximately 1,400 retailers have enrolled. Of these retailers 268 were not previously registered to collect Oklahoma taxes. The revenues reported today are from the original 20 retailers and from the new registrants. From the total taxes collected \$9.2 million went to the state, \$6.2 million has been collected for cities, and \$1.1 million has gone to counties. These collections are all from retailers that have agreed to begin collecting on sales tax under this new, simplified system.

"We feel that by participating in the streamlined sales tax program this gives a fair playing field for all retailers doing business in Oklahoma, from the traditional brick-and-mortar storefront to those that have an online presence," said Paula Ross, Oklahoma Tax Commission spokesperson.

Oklahoma is one of nineteen states that lead the way in a collaborative national effort to "streamline" the way sales tax is collected and remitted across the country.

Oklahoma is a part of what's considered a centralized registration system. A retailer who operates in many states can go to one centralized website and automatically register in all the states that are members of the agreement at one time. They will no longer need to go to each individual state to register.

The benefits for retailers registered under the streamlined system are many. These include uniform definitions throughout the states, uniform audit procedures and rules that are simplified for sourcing transactions across state and local boundaries.

"We anticipate the revenue generated from the streamlined sales tax will continue to increase over time, with city and county governments benefiting," Ross said. To date many cities have seen more new





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sales tax revenue since the beginning of the program. Ada has seen a total increase of \$55,000; Ardmore an increase of \$72,000; Edmond an increase of \$266,000; Lawton an increase of \$152,000; Midwest City an increase of \$77,000; Muskogee an increase of \$111,000; Norman an increase of \$241,000; Oklahoma City an increase of \$1.6 million and Tulsa an increase of \$1 million.

Retailers that are interested in learning more and registering for the Streamlined Sales Tax Project should visit <https://www.sstregister.org/sellers>.

Remember: None of us are as good as all of us! Help me and I will help you (no, my help is not conditional).

GIS Day At The Capitol

"GIS Day at the Capitol" is designed as an opportunity for the public and private sectors to highlight their uses of Geographic Information Systems (GIS) and to showcase how the technology is used as a decision-making tool throughout the state of Oklahoma.

Event coordinator Shellie Willoughby explained, "Better GIS technology enables better decision making which leads to a better future for Oklahoma. With over 100 GIS professionals from 30 local, state, and federal agencies, GIS Day at the Capitol allows our legislators and their constituents the unique opportunity to visit with these professionals as they showcase their accomplishments and the latest technology in the GIS field. GIS Day at the Capitol provides an opportunity for those curious about GIS to see its applications in action."



Mike Morrison and James Mallory are with the Oklahoma County Assessor's Office, Mapping Section. This is Oklahoma County's twelfth year to participate in GIS Day.



Mike Sharp and Shellie Willoughby are with the Office of Geographic Information. Troy Frazer is the Mapping Coordinator for the Ad Valorem Division of the Oklahoma Tax Commission.





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.



The Benefits Of IAAO Membership

The IAAO offers a variety of membership benefits to help keep the assessment professional at the top of his or her level of expertise. The assessment profession is constantly changing, and as an IAAO member, you need access to the most up-to-date, relevant information. Some of your membership benefits include:

- **Education:** Low-cost education programs help you meet the challenges of an increasingly complex career. IAAO offers a variety of courses from hi-tech to the basics of tax assessment. IAAO publications and textbooks are known as credible information sources, for their depth and quality of information.
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Visit IAAO online at www.iaao.org to obtain a membership application.

Ad Valorem Division Is Moving

The long awaited move to new office facilities for the Ad Valorem Division is taking place. Scheduled for April 2, the new location is in a two-story office building at the northeast corner of N.W. 36th and N. Classen. Watch for news of an “open house” when all the unpacking is completed.

New office address: 3700 N. Classen, Suite 200
Oklahoma City, OK 73118

Telephone: 405-319-8200
Fax: 405-521-0166

NOTE: Our mailing address will remain the same for the time being.

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.





Oklahoma 2007 Centennial Moment

Zoo Opens New Exhibit To Coincide With State Centennial

“Oklahoma Trails” Reflects Life Zones Realistically and Naturally

Article written by Melissa Kesler

Oklahomans are familiar with the famous lyric “Oklahoma, where the wind comes sweeping down the plains,” but there is so much more to the great state of Oklahoma than plains. Oklahoma hosts more shoreline than the United States’ east coast and the Gulf of Mexico combined. It is also home to the rugged Arbuckle Mountains are considered to be some of the oldest on earth and now present us with stunning waterfalls. In addition, Oklahoma features dense hardy forests, thick marshes, harsh salt plains, natural springs, and intricate systems of gypsum caves. The beautiful and complex landscape hosts a very wide diversity of wildlife and plant life. It is this spectacular diversity that has inspired the Oklahoma City Zoological Park and Botanical Gardens’ new exhibit, Oklahoma Trails, was unveiled on March 10, 2007 to coincide with Oklahoma’s year-long centennial celebration.

Oklahoma Trails, which was funded by an eighth of a cent sales tax approved by Oklahoma City residents in 1990, will consist of 7.7 acres carefully designed to accurately represent all of Oklahoma’s eleven life zones as realistically and naturally as possible. This state-of-the-art exhibit will allow zoo visitors to come face-to-face with more than 100 different species of native Oklahoman animals and numerous native plant species in very naturalistic arrangements. This exhibit, which is presented as a boardwalk through the state, has spacious exhibits that simulate the complex ecosystems while blurring the lines of traditional caged-animal displays through the clever utilization of hidden fences and thick glass viewing panels. Other features will include a scaled replica of Turner Falls, which has been described as one of three geological windows into history, cascading down from atop the roof of an exhibit building.



Photo by James Plumlee, The Oklahoman

Featured animals included in Oklahoma Trails will be black bears, cougars, alligators, porcupines, western diamondback rattlesnake, bison, and paddlefish. In addition, it will feature more commonly seen species, such as whitetail deer, opossum, skunk, and a variety of native birds. Grizzly bears once resided in Oklahoma, so the zoo’s famous twin grizzly bears, Will and Wylie, who were rescued as cubs from the wild of Alaska, will be featured in a very large, naturalistic enclosure. In addition to the free-flight aviary and specially landscaped exhibits, Oklahoma Trails will feature a dimly lit barn housing a colony of bats and various nocturnal and cavernous species. A farm-style house will serve as an Oklahoma history museum and will feature a looping film about Oklahoma, a host of photographs and historical information chronicling the history of the zoo and Oklahoma, and serve as an educational facility to allow keepers and educators to enable visitors opportunities to ask questions and experience native wildlife up-close-and-personal.

For additional information about the Oklahoma City Zoological Park and Botanical Garden or Oklahoma Trails, please visit www.okczoo.com or call (405) 424-3344.

