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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:

Hello from the Ad Valorem Division. We're settled into our new offices and things seem to be working out pretty well. We've had a punch list of things that need to be done in our new location, but most of them have been addressed.

We've had a number of visitors coming by to see how everything is going. Hopefully, by the end of the summer, we'll hold an open house.

The ad valorem year, as we all know, has a rhythm to it. It has a basic cycle that repeats each year in much the same fashion as it has since before statehood: homestead, assessment roll preparation (usually about the same time as the redbud bloom), county board meetings and abstract preparation.

The district meetings also have a standard schedule. May is the OATR and district meeting season. This year's meetings have gone very well. OATR was a good session with lots of discussion. We also had a well attended session in Comanche County hosted by Charlotte Hamilton followed by our meeting in Rogers County hosted by Melissa Anderson. Next is Kay County for the Northwest District meeting and will finish up with Latimer County.

About the only problem we've seen has been the evening social activity planned by Rogers County on the barge in McClellan-Kerr waterway. The event had to be cancelled because of high water. The loading dock was practically underwater. Last year, the same area had drought problems, and the whole state had wildfire problems; this year they had too much water. Melissa Anderson has suggested that the barge ride might be an after hours County Assessors Association social event for later in the year.

We're meeting with the County Assessors' Association officers and Center for Local Government Technology tomorrow to finalize some of our plans for the Annual Conference. (Remember the Annual Conference is early this year because Tulsa is hosting a major PGA golf tournament at Southern Hills). Conference dates are July 24-27, 2007.

This year's centennial version of the Annual Conference is going to be a good one. We've got some surprises at the opening session related to the state's hundredth year birthday party. No one is going to jump out of a cake; however, we will provide special recognition of those assessors and deputies who achieved their accreditation in the centennial year.

Our staff has done some initial planning on conference topics. Some of the usual topics will be included again this year. CAMA and State Auditor and Inspector Software training, updates on legislation and any new statutes, mobile home issues, veteran's exemption, deeds and trusts, GIS mapping, personal property class,

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ag stamp methodology, oil and gas equipment identification, adding omitted property appraisal track, including a session on reviewing commercial appraisals and subsidized housing programs, and our introductory classes on basics of the county assessor’s office. The introductory class has been trimmed down to focus the more common basic issues facing new staff.

We’ve also added some new topics: Tax Incremental Financing Districts (TIFs), Basic Data Collection (CLGT will teach this class), an all new CAMA case study, and a session on “big box” retail appraisals.

Another class that we hope to develop is in response to some comments we received last year about the need for advanced appraisal topics. We’re preparing a new two-day session on advanced appraisal topics on sale time adjustments, introduction to modeling, and neighborhood analysis. We’ll be using SPSS software, and it should be a challenging class.

Once again we will rely on State Auditor and Inspector, Center for Local Government Technology, and the County Assessors’ Association to help us pull off the Annual Conference. I also know that the County Assessors’ Association is working on some evening social events.

As we move through the ad valorem year toward abstract season, I know that every office has been working hard getting things organized, county boards through their hearings, and preparing for final abstract numbers. We’ve appreciated everyone’s efforts this year. The job of county assessor is difficult, challenging and sometimes a thankless endeavor, but well appreciated. Thanks for all that you do for taxpayers and the State of Oklahoma.

Jeff Spelman,

P.S. “Worry is nothing less than the misuse of your imagination.” Anwar Caddo, Ad Valorem Philosopher. Quote borrowed from Ed Foreman.



The SW district provided a magician who is demonstrating to Jeff Spelman the fine art of knot-tying while holding fast to both rope ends.



Jeff is well on his way to mastering the technique.



As everyone is getting into the full swing of doing visual inspections this year, I have an idea. Why don't you print the 2006 aerial photos out by section for your field hands? If you have ArcView, you can print them out with the current ownership too. Either way, this can serve three purposes.

First, the aerials will help your appraisers to find new improvements and in some cases, access to those improvements. If you can print them with the ownership lines on them, they will help to ensure that the improvements are added to the right parcels.

Second, your appraisers have something with them to write on to correctly mark changes in ag land use. If you use the old soil books to do your ag, the aerial photos are 40 to 50 years old. The ag use has changed. If you are using the 1991-1993 mylar aerials that the Tax Commission gave you, they are 14 to 16 years old. The ag use has changed. I looked at one county in the southeast part of the state and compared what they had mapped to the 2005 aerial. Around 60% to 70% of what they had as timber/waste was actually crop! How could I tell? The 2005 aerial had the plow lines. You couldn't miss it!

Third, you can use this opportunity to check your ownership mapping against the real world. Back when I worked in Noble County, the field men requested that I print out the ownership for some of our rural townships to take with them for reference. They caught about half a dozen silly mistakes like me missing a quarter, quarter call. I printed these out with MIMS before the digital aerials became available. So even if you can't print the ownership on top of the aerials, printing the ownership separate can still be useful to take to the field.

Call if you need help.

Remember: Usually, the only thing you can't do is what you chose not to do. "Can't" and "won't" are NOT synonyms. (Never be afraid to ask us for help!)

OTC Educational Conference July 24 - 27, 2007

Plans are well underway for the Oklahoma Tax Commission's 63rd Annual Educational Conference for Assessing Officers. The Marriott Southern Hills in Tulsa will again be the conference location.

The conference dates fall the last week in July which is a little earlier than usual. This is due to the availability of the conference location.

The theme this year will center around Oklahoma's 100th birthday celebration and is captioned "Remembering Our Past....Assessing Our Future".

More information regarding conference registration and hotel accommodations will be forthcoming soon.





The CAMA Valuation Process

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 adjustments
- ✓ Review, revise and finalize neighborhood boundaries
- ✓ Set final values
- ✓ Review final values
- ✓ Roll values to AA system

This is the first in a series of articles detailing the key steps for the valuation process utilizing the CAMA system.

There is a sequence of logical steps in the CAMA valuation process that should be followed in order to generate the most accurate value estimates for each of the taxable parcels in your county.

Each of these steps is critical, and taking “shortcuts” to this valuation process will result in significant problems later on. The first step in this process is developing and maintaining an accurate and current CAMA sales file.

Part 1: Sales File Maintenance

The CAMA sales file is the basis for the entire valuation system. It is used to establish land values, neighborhood boundaries and adjustment factors to arrive at fair and defensible market values for properties. To accomplish this, there are specific areas that must be continually monitored for accuracy.

Initial data entry of sales information:

The accuracy of the information is crucial. Care must be taken to ensure the sale price, sale date and deed information is entered correctly. In addition, the person responsible for entering the sales should have a cursory knowledge of property values in most residential areas of the county.

Sales verification letters should be mailed in a timely fashion:

Depending on the number of sales occurring, sales verification letters should be mailed at least once a month, and in some cases weekly. In areas of the county with few sales, a follow-up letter may be necessary if no response is received.

Current property characteristics should be gathered:

A few days a month should be set aside for field review of the land and building characteristics of sold properties. In many cases, this will be as simple as a “drive-by” review of the information reflected on the last field card. Some properties will require a complete work-up. The field personnel who normally work in the area should do this review to ensure that the quality and condition of sold properties are consistent with the unsold properties.

Any sale in which the sale price does not accurately represent the value of the property should be classified as “unqualified”. In the initial data entry a sale may be discovered to be unqualified. It may be obvious from the deed information that the buyer and seller have some relationship, or there may be notes on the deed about corrections, or legal descriptions that involve several properties.

When a verification letter is received, it may disclose information to unqualify a sale. This again could be a relationship between the parties not obvious on the deed. It may show the deed fulfills an unrecorded Contract for Deed, or that a trade or some personal property was involved in the transaction. The field review, if done soon after the sale, may discover the property had been abandoned and run down, or that an additional structure has been added since the last review.

After looking at all the information available on the sold properties, if it still appears to be an arm’s-length transaction and indicative of the value of other properties in the area, it can be used in further studies.





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Oklahoma 2007 Centennial Moment Tulsa's Golden Jubilee Week

"Tulsarama!" June 15, 1957

On June 15, 1957, a new gold and white 1957 Plymouth Belvedere Sport Coupe was buried in a time capsule in downtown Tulsa, OK. The time capsule was part of Golden Jubilee Week: Tulsa's celebration of Oklahoma's semi-centennial. The car is buried under the sidewalk in front of the Tulsa County Courthouse, approximately 100 feet north of the intersection of Sixth Street and Denver Avenue.

The car was seen as a method of acquainting twenty-first century citizens with a suitable representation of 1957 civilization. According to event chairman Lewis Roberts Sr., the Plymouth was chosen because it was "an advanced product of American industrial ingenuity with the kind of lasting appeal that will still be in style 50 years from now."

The contents of a women's purse, including bobby pins, a bottle of tranquilizers, cigarettes and an unpaid parking ticket, were added to the glove compartment of the car shortly before burial.

Other items included in the time capsule were:

- 10 gallons of gasoline and 5 quarts of oil
- A Douglas Aircraft Co. aerial map of airport facilities and legend
- Statement from Tulsa council of Churches and prayer for greatest good next 50 years a recently completed history of churches in Tulsa and a directory of the present churches
- Statement from board of education - historical data related to 50 years of education in Tulsa and copies of "School Life" all-high school publication issued by Tulsa high schools each month
- Statements from Mayor and Chamber of Commerce officials
- Flags which have been flown over the national capitol, state capitol and in the county and city
- Other aerial photos of the area
- Statement from Tulsa Trades and Labor Council
- Statements from all former mayors of the city - their record of service and civic accomplishments in the city, state and nationally.

As part of the "Tulsarama!" festivities, citizens of Tulsa were asked to guess what the population of Tulsa would be in the year 2007. The guesses were then recorded on microfilm and sealed in a steel container buried with the car. When the car and artifacts are excavated, the person whose guess is closest to Tulsa's 2007 population is to be awarded the Belvedere.

The unearthing of the Plymouth Belvedere and Time Capsule will take place on June 15th at 12:00 noon, at the Tulsa County Courthouse.

To see more of the buried Belvedere and other rare Tulsa film clips, go to Tulsafilms.com.

