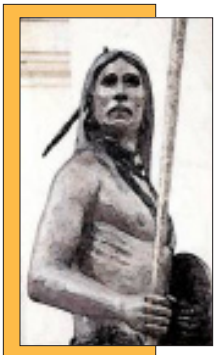

CELEBRATE OKLAHOMA!

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

Volume XVI, Issue X I ● November 2007

Director's Notes:

Happy Birthday, Oklahoma! One hundred years is quite an accomplishment and don't forget it will only take a few years for the state to catch up to the ad valorem system. The office of County Assessor did not come into existence until 1911, but the ad valorem system existed in Oklahoma and Indian Territory before we were granted statehood.

For those of us that are fascinated by Oklahoma history, this has been a really interesting year. Our family has attended several events and it's been an amazing experience. I've also enjoyed trying to count the number of Centennial appearances by the former Pawnee County Assessor, Wayne Spears. He ought to get a state medal for all the times that he's loaded up his horse "Y" and journeyed around the state.

The County Assessors' Association Convention went very well this year. Cathy Hokit and her officers did a good job. I especially appreciated the presentation by Cherry Hefley remembering some of the past assessors.

I will not comment on or condone any of the actions in the CLGT's visual presentation on "How Not to Conduct a Good Field Inspection." Gary Snyder and Doug Warr's humorous presentation was definitely an example how seeing something done wrong really re-enforces how to do the job correctly. Gary and Doug are practically ready for the big screen.

We appreciated the efforts of Daron Frederickson in putting together the audio-visual presentation on drilling rigs and associated equipment. It was good information and useful to everyone who watched the presentation.

Week before last some of our staff attended the National Conference on Unit Value States (NCUVS) in San Diego, California. NCUVS is nearly thirty years old now, and it represents a gathering of forty states that use the unit valuation process for their centrally assessed property. It was a good conference and provided our staff an opportunity to meet with other states with similar responsibilities and challenges.

The Ad Valorem Division represented by Mike Isbell and Ata Bakak attended the fall Oklahoma Association of Tax Representatives (OATR) meeting. It was a productive session.

I've included this message in the last five or six November newsletters, and it's still valid. Sometime around Thanksgiving, be sure and thank all the people with whom you work. The Ad Valorem Division has a list of people to thank and it's a great tradition. It's always nice to get a thank-you. County assessors and deputies and Ad Valorem Division should remember how much a "thank-you" can mean.

Continued on page 2...

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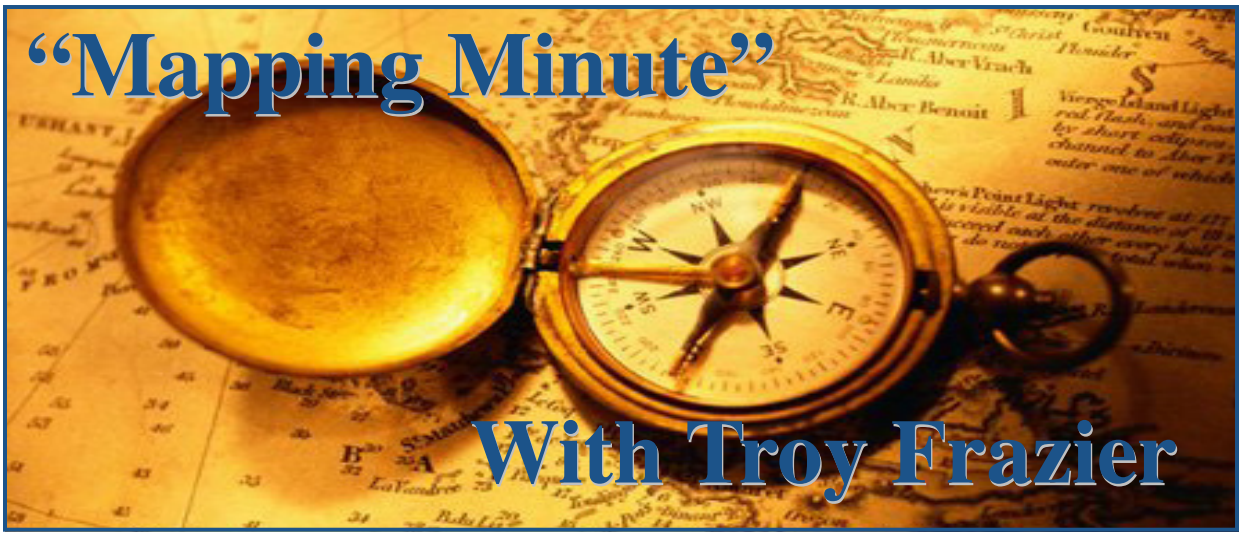
Continued from page 1 "Director's Letter"...

We'll see everyone at the State Board of Equalization (SBOE) meeting. The most important thing in a democracy, Tom Cusack says, is to make sure that the system is fair, not just to the person who protests but also to the person who doesn't complain. They don't always get a "thank-you", but some people who don't express their appreciation just realize how important the job is. I hope all had a good Thanksgiving.

P.S. "Minds are like parachutes. They only function when they are open." Stanley T. Cimarron, Ad Valorem Philosopher borrowed from Stephen Covey.



Just think about it, this State is finally 100 years old! As a young state, you might not think that we have done much compared to other states, but you would be wrong.

We have accomplished a lot in the area of mapping. This is important because most of it is being done at the county level by your offices. Either by in-house mappers or through contractual arrangements, most of the counties have most of the ownership mapped. We have one county just starting out with its computerized mapping. We have four counties with most of their rural, large acreage ownership mapped. We have about 20 counties that are missing their harder-to-map irregular tracts and some of their harder-to-map subdivision. That leaves around 52 counties with fairly complete computerized ownership mapping.

We have a dozen or two counties mapping their agricultural land use. This allows counties to update land use as it changes through visual inspections and creates an automated way to listing the new ag breakouts to create more up-to-date ag land values.

We have several counties using mapping to confirm tabular parcel data. Counties are looking at school and city codes to see if they match actual boundaries. Counties can check neighborhood codes to see if they make sense. Doing this in a colorful, visual way helps to find the oddball parcels that are just coded wrong in the databases.

At the county level, we are getting to a point where we can integrate the tabular parcel data and mapping in ways to really help clean and standardize the data. Not bad for such a young state!

Remember: Usually, the only thing holding us back is ourselves.

Receive The "Forum" By Email:

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Focus On Tillman County

The first known people to inhabit what is now Tillman County were the Plains Indians, primarily Kiowa and Comanche. All of Tillman County was included in a 4,639 square mile Indian reservation.

For many years this area was full of big cattle operations, cowboys, round-ups, brandings, and trail-drives because much of the land was rented by cattle barons such as W.T. Waggoner and Burk Burnett.

Built in 1921, the Tillman County courthouse has a style that is similar to many other of the state's courthouses.

The county seat was named by a St. Louis and San Francisco Railroad official. For naming the town after his son, he donated an iron flagpole and flag to the new town legally established as Frederick on December 26, 1902. Six decades passed before the Frisco Railway became aware of the unfulfilled flagpole promise. The flagpole was dedicated on August 11, 1962. Mounted on a granite base, it displays the history of the pole and commemoration of the city's naming.

The area near Frederick was among the last of the Oklahoma Territory land to be opened to settlement. The "Big Pasture" and 3 smaller pastures were not apportioned for settlement until 1906, when it was divided and sold based on a sealed bid procedure. These lands almost doubled the size of what would become Tillman County.

The Oklahoma Constitutional Convention created the County of Tillman, which had been part of Comanche County. It was named for Senator Ben Tillman of South Carolina, who had no part in Oklahoma history. In 1910 and 1924 part of Kiowa County was added to the north side of the county.

During World War II, and Air Force training base for B-25 bomber pilots was located in Frederick. It was a large base with a concrete runway, and was deeded to the City of Frederick in 1944. It is now used as an auxiliary airfield by Sheppard Air Force Base, Wichita Falls, Texas, and also by the local airport.

Tillman County has been described as "where cotton and wheat meet," being a large producer of cotton and wheat and a variety of other crops. The fertile lands are comparatively level and slightly rolling while dotted with oil wells both old and new.

There is an abundance of fishing and wildlife for the delight of hunters and photographers. Many hunters come into the county for the quail and dove seasons. Probably the most famous hunter coming to the area to hunt for wolves was Teddy Roosevelt.

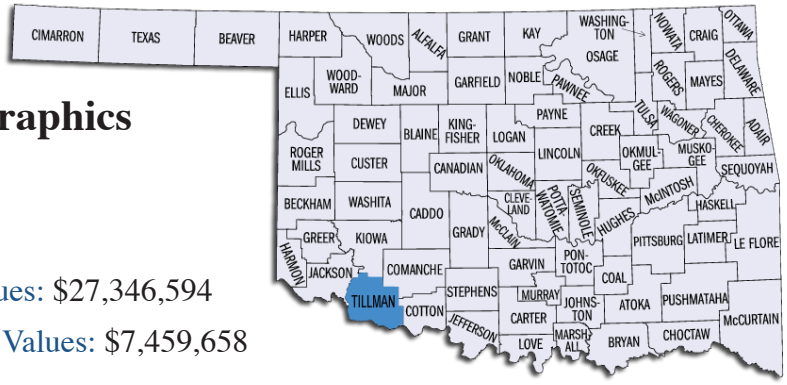
Tillman County Demographics

Population: 10,384

Area: 904 square miles

2006 Real Property Assessed Values: $27,346,594

2006 Personal Property Assessed Values: $7,459,658



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Property Tax News From Around The Country

California

The latest sign of a slumping housing market is indicated by one of every nine property tax bills being reduced compared to last year's assessed value in Sacramento County. Known as "Proposition 8 reductions", the assessed value must be the lesser of the market value on January 1 or a property's acquisition value. The Sacramento County assessor stated these reductions indicate a decline in home prices since early 2005.

Texas

Voters in Texas have two propositions to consider regarding property, one affecting valuation increase limits and the other dealing with eminent domain.

Proposition 3: This amendment would limit increases in a homeowner's homestead property valuation to 10% increments for taxing purposes. Currently a homestead can increase in appraised value by a maximum of 10% of the property's previous appraised value for each tax year since the last appraisal. Because appraisal districts can wait as long as three years between appraisals, some homeowners face spikes up to 30% in a single tax year. This amendment would prevent these huge, sudden increases by limiting to 10% the amount by which a valuation can increase in a given tax year no matter how many years have passed since the last appraisal. The amendment puts into practice the intent of lawmakers who voted in 1997 to cap property valuation increases at 10% per tax year.

Proposition 7: This measure would ensure that if a government entity acquired property through eminent domain but failed to use the property within a certain number of years, or if the need for the parcel changed, the property owner could repurchase the land at the price paid by the governmental entity.

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 Election Deadline Draws Near

Voting for the new IAAO Executive Board Members is currently taking place. A good slate of nominees is available from which to select.

Also, on the ballot is a proposal to increase the executive board member's term of office from 2 years to 3 years.

All IAAO members are encouraged to take the time to cast votes for the executive board and by-law change proposal. If you would like any additional information on any of the candidates, please contact the Ad Valorem Division or CLGT staff, who have worked closely with many of the candidates.

The ballot is easily accessed at www.iaao.org. The deadline for casting your ballot is December 15, 2007.

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Satellite Photos Disclose Under-Taxed Properties

The province that includes Buenos Aires, which contains much of the wealth of Argentina, is using the Google Earth satellite picture search engine to look for under-taxed properties. Tax officials say they have uncovered 1,214 undeclared constructions and 11 undeclared swimming pools with an area of 1.5 million square feet in the state capitol of La Plata. The tax evasion amounts to some $414,000.

Tax officials drew a digital map of the area, working with a provincial census and the statistics office, and compared it with photos taken by Google Earth. Taxpayers can see for themselves since officials put the pictures on the Economy Ministry website. Taxpayers can see the picture of their properties along with the government's built-area estimate and anticipated value of the property for tax purposes.

(Published in the Federation of Tax Administrator's newsletter "Tax Exchange", Sept. 17. 2007.)

Assessors Conduct "Ad Valorem Day" For District Attorney's Staff

By Monica Schmidt, Woods County Assessor

In May, Hollis Thorp, District Attorney for District 26, found himself needing to be in three counties at equalization board hearings on the same day. District 26 consists of Alfalfa, Dewey, Major, Woods, and Woodward Counties. Having recently been elected district attorney and having been the only attorney on staff who dealt with ad valorem issues, Mr. Thorp realized that things would have to change. It was from that situation that we began discussing the idea of hosting an "Ad Valorem Day" for his staff.

Hollis had the perfect location in mind. There was a facility far away in the wilderness that has been used previously for family reunions and retreats. It was a location away from distractions, and yet provided an enjoyable learning environment.

Woodward County Assessor, Debbie Gentry and I lead the session to help educate the staff on the many ad valorem issues. We enlisted the help of Steve Sutterfield, William Mack, and Jerry Wisdom to update the group on common issues that many of the counties face and on pending hearings.

The session began with an explanation of the roll the assessor's office plays in relationship to county government, schools, and the taxpayers. This included the functions of the assessor's office, the educational mandates and requirements, and what information is available from the assessor's office. We presented the assessment process for personal, real, and public service and assessment ratios.

The next topic was the board of tax roll corrections and the difference between the excise board and the equalization board. We described in detail the appeals process and distributed the various OTC forms along with applicable deadlines.

There was discussion about the abolishment of household personal and livestock, house trailers, agricultural permits, and our websites.

I had put together a quick reference of Oklahoma Statutes used by assessors that are found in Title 68 which would be beneficial to the staff now and in the future.

Much discussion followed our presentation. The day was productive and very well received. If anyone is interested in organizing this type of training for your District Attorney's staff, we would be glad to assist you. Just give us a call.

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Oklahoma 2007 Centennial Moment

Oklahoma Centennial Spectacular

What A Celebration!

Oklahoma's 100th year celebration on November 16 was outstanding! If you did not witness it in person, hopefully you watched the reenactment of Statehood Day and parade in Guthrie on TV as well as the Centennial Spectacular that night at the Ford Center.

Actors portrayed historical men and women who took part in the original celebration. The reenactment began with a gunshot fired in the air as was done 100 years ago. Hugh Scott fired the pistol just as his grandfather did 100 years ago announcing that Oklahoma had become a state. Hugh stated that the original Colt .45 pistol was stolen off his grandfather's desk that very same day, thus making Dr. Scott the first crime victim in the State of Oklahoma.

The audience witnessed the swearing in of the first governor, Charles Haskell, and a reading of part of his speech. A symbolic wedding was recreated marrying Indian Territory to the State of Oklahoma. Children from a Guthrie elementary school sang. A free lunch was provided in the same park with the same menu as 100 years ago which was a slice of smoked meat, a slice of white bread, a pickle spear, lemonade and coffee.

Five thousand people participated in the Guthrie parade. It included floats, a covered wagon pulled by oxen, cowboys on horseback, marching bands, children carrying flags of the 39 tribes in Oklahoma, and the peace chiefs of the Cheyenne Tribe wearing traditional feathered headdresses.

The Centennial Spectacular that evening showcased some of Oklahoma's wide and varied talent in a grand fashion. The Oklahoma City Philharmonic Orchestra opened the show with the salute "Celebrate the Century". Vince Gill and Reba McIntyre sang their duet "Oklahoma Swing" while square dancers performed. Toby Keith performed his song "American Soldier" and Checotah native Carrie Underwood sang "I Ain't in Checotah Anymore".

Non-Oklahomans at the event were Willard Scott and Shirley Jones. Scott was at the Oklahoma History Center Friday morning greeting five Oklahoma centenarians ranging in age from 100 to 105.

Shirley Jones performed show tunes "Oh What a Beautiful Morning" and "People Will Say We're in Love". An honorary Oklahoman, Jones said due to her portrayal of Laura in the movie "Oklahoma!", many people believe she is from Oklahoma.

Oklahoma's Centennial Motto was "A Unique History… An Extraordinary Future." Along with that statement, may the words of our state song ring forever true: "You're doin' fine, Oklahoma!"

Photos from NewsOK.com