



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:

Assessor Convention time again! We're looking forward to seeing everyone at the County Assessors Association Convention. It is always a good meeting, well attended with great participation, and historically, we've had some productive sessions since everyone has settled into the fall routine.

The Ad Valorem Division has had a really busy fall. The Public Service Section has worked on a number of questions and inquiries from counties regarding distribution. With the last of the company's distribution information in, we've answered most of the remaining questions.

Thanks to the county assessors for their patience and the company representatives for helping us track down information and getting the right information to county, school, and budget officials.

Mike Isbell, Ata Babak, and I enjoyed meeting with the NW assessors at the Kingfisher meeting hosted by Eloise McCully. Eloise always puts on a good meeting, but it was interesting that we met in the courtroom and some of the assessors sat in the jury box and others were at the district attorney's desk. Anyway, we always enjoy getting out of the office, and I think that the smaller meetings give everyone some time to get questions answered and get some good information.

We will begin our process for the 2009 equity rate and valuation process at the end of this month. As you recall from last year, we had a successful conference that was well attended by a number of public service companies as well as some county assessors and school and career tech representatives. Several company representatives made presentations on issues related to public service valuation. This year's conference will be less formal, and we'll rely on written responses or one-on-one meetings with the companies.

Our equalization studies have been completed for the year. Joe Hapgood and his staff have finished up the last county studies. We appreciate the assistance of counties in helping our staff complete those studies. The Assessment and Equalization Analysts have traveled a lot of miles to finish up this important work for the State Board of Equalization meeting in December.

The Ad Valorem Division has completed all our inspections of the five-year exemption projects in the forty-five plus counties. Doug Brydon, Paula Gibson, and Patty Heath have made numerous inspections of manufacturing applicants across the state. As we will discuss at the Convention, the five-year exemption continues to be a very popular program, and we rely on county assessors and their deputies to provide the necessary information we need to complete the applications. We've prepared our initial projections on the amount of that program in time for the next Legislative session.



Continued from page 1 “Director’s Letter”...

Finally, President Todd Mathes will join the illustrious “Past President’s Club” later this month. On behalf of the Ad Valorem Division, we’d like to express our appreciation to Todd. He has been a terrific President. He’s been a patient, thoughtful counselor for the Association, and the Ad Valorem Division has enjoyed working with him. Todd’s worked very hard this year as President of the County Assessors Association and kept good lines of communication open with all the parties. As those of you know who’ve served the Association, the President’s job is tough and Todd has logged many miles on Association business. Todd has great energy and a positive attitude.

Thanks for all your help this year. Have a good month. We appreciate all you do for your taxpayers and all the hard work of county assessors and deputies everywhere. It’s a tough job, but ad valorem is an extremely important part of local government in Oklahoma. We’re all working to pass the system on better than it was given to us.

Sincerely,

Jeff Spelman, CAE

P.S. “A good listener is not only popular everywhere, but after a while he knows something.” Anwar Caddo, Ad Valorem Philosopher. Quote borrowed from Wilson Mizner.



We would like to take the time to thank the Center for Local Government Technology for their support and for the use of their computer lab for the ArcGIS classes held September 23rd - 25th and September 30th - October 2nd. CLGT had previously offered its computer lab to the Tax Commission. When CLGT hosted an ArcGIS class earlier this year with an instructor paid for the by tribal authorities, it was mentioned that CLGT had ArcGIS on all twelve computers in the lab as part of the OSU site license. Because of a couple of extra seats, a couple of assessor deputies were able to attend that class as well. As a result, we started talking in earnest about creating a class.

By July 24th, we had decided to offer an ArcGIS class focusing on assessor mapping at the CLGT computer lab. We started the process of getting continuing education hours for the class. We also settled on offering the class free with CLGT providing the computer lab, the ArcGIS licenses, and the name placards, and the OTC providing rest of the class materials and the instructor. The class filled in just a few days of being formally announced at the Tulsa school in the mapping track. At Gary Snyder’s encouragement, we agreed to a second class scheduled for the following week for those left out of the first class.

Altogether, we had eighteen deputies and one assessor participate. Twelve counties were able to send students coming from as far away as Beaver, Beckham, and Garvin counties. During the three days of each class, we covered everything from starting with a blank project (map), to creating and modifying parcels, to mapping, to subdivisions, to importing scanned subdivision plat maps.

We are planning to offer this class twice a year, once in the Spring and once in the Fall. The Fall class is scheduled for November 18th - 20th. This class is listed on the CLGT / ATAP website training schedule. You may enroll from the website <http://clgt.okstate.edu/atap.htm> or by calling the CLGT office.

If you want to host a regional training class for ArcGIS or MIMS, let me know!

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





“And the Winner Is...Oklahoma County”

GIS in Action Video Contest Winners Announced

Congratulations to the very first GIS in Action Video Contest winners: Mike Morrison, James Mallory, and Larry Stein for their video, “Tracing the Trails”. That video tied with one by Garrett and Robbi McKinney, creators of “Due South”. The two winning teams produced entertaining videos that creatively demonstrated the use of GIS in very different ways.

So difficult was the decision in selecting a winner that a tie vote between the ESRI judges yielded awarding two first place prizes which included a Magnabrite magnifying glass page viewer, ESRI Map Book, ESRI 2Gb flash drive, ESRI cap, and an ESRI mini mouse.

“Tracing the Trails” was the collaborative effort of a trio of colleagues in the Oklahoma County Assessor’s Office. The group incorporated James’ passion for historic maps to demonstrate how GIS and existing historic maps were used to determine the precise route of the Chisholm Trail. Larry applied his professional journalism talents to the storyline and narration. And Mike executed the video recording, editing, music, layout, and graphics. The result is an intriguing glimpse into GIS in Action in the workplace.

In “Due South”, the McKinney husband and wife team used 3D animation to depict GIS in action for infrastructure and environmental projects.

Here is the information from the Environmental Systems Research Institute (ESRI) webpage regarding the Geographic Information Systems (GIS) Action Video Contest. Both videos may be seen by going to the ESRI website http://www.esri.com/events/uc/results/gis_in_action.html.

“There Goes the Neighborhood Adjustment Factor!”

eBay Bid Gets Abandoned Michigan Home

With a winning bid of just \$1.75, a Chicago woman has won an auction for an abandoned home in Saginaw, Michigan. Joanne Smith, 30, recently was the top bidder for the home during an auction on eBay, The Saginaw News reported. Her bid was one of eight for the home.

Smith said she hasn’t seen the property or visited Saginaw, which has been hard-hit by economic troubles in recent years.

“I am going to try and sell it,” she told the newspaper. “I don’t have any plans to move to Saginaw.”



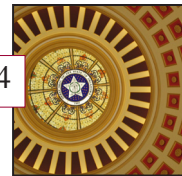
Note of Interest:

Leon Hurt, Delaware Co. Assessor is recovering from heart surgery. We wish Leon the very best for a quick and complete recovery.

Reminder:

Daylight savings time ends November 2, 2008 at 2:00 a.m. Set your clocks back!





Helpful Hints for Successfully Processing Agriculture Sales Tax Exemption Permits

This information was provided by the Oklahoma Tax Commission's Taxpayer Assistance Division - Business Service Section.

- If an applicant is a partnership; corporation; or LLC...the entity must have a Federal Employers Identification Number (FEIN) issued to the entity by the Internal Revenue Service before the exemption card can be processed. This number can be obtained by the applicant online at www.irs.gov or by FAX at 1-859-669-5760 or by telephone at 1-800-829-4933. The Federal Employers Identification Number (FEIN) is a nine-digit number. It will be nine actual numbers.....not seven leading zeros and two digits (i.e. 73-1234567 NOT 00-0000067).
- An individual's Agriculture Exemption card is issued in the Social Security Number of the holder of the card. If the holder of a card dies and the surviving spouse wants to obtain an Agriculture Exemption, the surviving spouse must apply with the County Assessor using his/her own Social Security Number.
- If an Agriculture Exemption card holder changes mailing addresses they must go through the County Assessor to update their information. The County Assessor will update their records and forward the application to the Tax Commission to process a new card. The information for the exemptions comes from the County Assessor's records. Changing the record directly with the Tax Commission does not update the Assessor's records.
- Renewals should not be sent to the Commission unless the taxpayer has signed a current application with the County Assessor. (Copying a file from a previous year and sending it to the Tax Commission as a current renewal should not be done.) Any renewals sent to the Commission on diskette should have a currently signed application with valid information that has been verified by the County Assessor and the County Treasurer on file with the County Assessor's office.
- To assure the diskettes download properly at the Tax Commission, the fields must be filled in correctly, dates updated to a current date, etc. (Reversing information in the fields will cause the diskettes not to download properly. Not changing the date for updating the diskette can result in multiple cards being issued to a taxpayer, etc.) If you are having technical problems with your diskette, you should contact Scott Warren at OSU Center for Local Government Technology for assistance.
- Please advise your applicants that their Sales Tax Exemption Card will be mailed from the Oklahoma Tax Commission. They should not discard an Oklahoma Tax Commission envelope without opening it.

Nevada High Court Halts Tax Cap Proposal

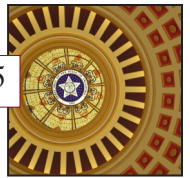
The State Supreme Court rejected a move to keep alive a Nevada version of California's tax-capping Proposition 13.

Challenged by the Nevada State Teachers' Association, the proposal was pushed by former Assemblywoman Sharron Angle, an anti-tax conservative, who has tried for years to get a property tax limit into the Nevada Constitution.

Angle's proposed amendment would have limited property tax increases to 2% per year for all property until a property is sold. The current cap, set by the Legislature in 2005, is 3% per year for owner-occupied homes and 8% for other property, including commercial.

Information provided by the "State Capitals Newsletters" printed September 22, 2008.





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Focus on Pawnee County

The Pawnee County area was originally home to the Pawnee Agency. The town of Pawnee, which is the county seat, was not established until after the opening of the Cherokee Strip in 1893. The agency, with many of the original buildings, is located just east of downtown Pawnee.

The courthouse square is flanked by original turn-of-the-century native stone buildings. Many downtown structures as well as some of the agency buildings are on the national Historic Register.

Major Gordon W. Lillie (Pawnee Bill), of wild west show fame, made his home there which is now the property of the Oklahoma Historical Society and is open to the public. As a youth, he read dime store novels about the Old West and Buffalo Bill who was epitomized as a wild western adventurer. Gordon wanted to pattern his life in the same manner. Gordon became a teacher to the Pawnee Indians and an interpreter to Major Bowman, the Indian Agent. During this time he became known as Pawnee Bill, a name the Indians gave him.

In 1888 Gordon and wife, May Lillie, launched their show known as "Pawnee Bill's Historic Wild West". In 1908 rival showman 'Buffalo Bill' Cody contacted Gordon and encouraged him to buy a share of the show. The "Two Bills" merged shows and became "Buffalo Bill's Wild West and Pawnee Bill's Far East" with Gordon as the managing partner. The show was a great financial success for a time.

Pawnee was the birthplace of the Dick Tracy creator, Chester Gould, and a mural painted on the side of a building at Sixth and Harrison Streets is the world's largest Dick Tracy cartoon.

The Pawnee Bath House, a WPA (Works Projects Administration) project, is a fully restored 1939 architectural masterpiece.

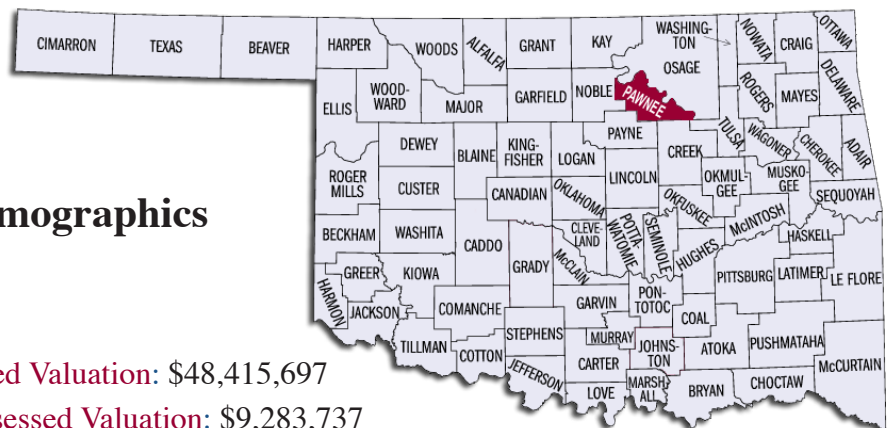
With the motto "Out Where the West Remains", Pawnee takes every opportunity to host a parade as well as other events including:

- The southwest's largest steam and gas engine show in May.
- PowWow in July.
- Pawnee Bill's Memorial Cattle Drive & Rodeo in August.
- Lights on, Pawnee! Festival of Lights in November.



www.barnfield.net/oklahoma

The Pawnee County Courthouse, located in Pawnee, OK was built in the 1930's.



Pawnee County Demographics

Population: 16,834

Area: 551 square miles

2007 Real Property Assessed Valuation: \$48,415,697

2007 Personal Property Assessed Valuation: \$9,283,737

