

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.

Oklahoma

Ad Valorem

FORUM

A UNIQUE HISTORY. AN EXTRAORDINARY FUTURE.

Director's Notes:

I enjoyed seeing many of the county assessors and deputies who attended the County Officers' and Deputies' meeting last week although I was just back from the IAAO Convention. Nothing like a 4 a.m. wake-up call and two time zones to get a person at their sharpest condition.

Remember if you did not get a copy of the new HUD income levels for the Senior Valuation Freeze that was handed out at the meeting, we will be mailing copies in a bulletin sometime this week.

We enjoyed attending the IAAO Conference this last week. I always learn something, and we never cease to be impressed with the quality and depth of their classes. We find lots of new things to incorporate into our annual conference.

Dr. Grayson Dawson taught a class on how adults learn new material. He's an IAAO staff member who lives in Kansas City now, but just happens to be from Oklahoma. (He is also a long-suffering OSU football fan.) Dr. Dawson presented some new studies on how adults learn material that has application to training and education whether it is a new field person or a new assessor. Gary Snyder, attending an IAAO conference for the first time, said that some of these learning strategies may be included in future CLGT training efforts.

Boiled down to a nutshell, Dr. Dawson says that mature men and women process information differently. Everyone has different learning styles. Traditional school classroom methods don't always work best for adults.

His best example was teaching an adult who's never played basketball how to shoot the ball. Some people want to observe someone shoot a basketball before they try it. Other people learn best by having the shooting technique and its importance explained. Other students don't want an explanation, but learn by experience. They just grab the basketball and start shooting. No learning method is right or wrong. All methods can work, but Grayson says that adults learn differently and the best teaching methods have to include all learning styles to reach all of students.

On behalf of our staff who works with public service, we appreciate everyone who called in with questions about their valuations. It helps us when you put it in writing and we also appreciate the help from the company representatives in tracking down answers. At the county level, valuations always vary from year to year, but overall, public service valuations were up from last year.

Finally, we appreciate all the hard work of the county assessors and deputies this year. We all share a responsibility to make the ad valorem system better than it was when it was given to us. Efforts to constantly improve taxpayer service are extremely important, and we appreciate everyone who has made it happen.

Jeff Spelman

P.S. "Even a two-car parade gets fouled up if you don't decide ahead of time who's going to lead." Stanley T. Cimarron, Ad Valorem Philosopher who allegedly stole the quote from Zig Ziglar.



Important Notice

Agricultural Permit Applications

Taxpayer Assistance Division has asked that the county assessors be advised of the proper address and fax number for sending agricultural permit applications for processing.

Please make a note of the following:

Oklahoma Tax Commission
AG Permits, Attention: Beth
Post Office Box 269057
Oklahoma City, OK 73126
Phone: (405) 521 – 4614
FAX: (405) 521 – 3826

It is important to mail or fax the applications directly to the correct office which will eliminate unnecessary delays and provide a more legible document for processing.



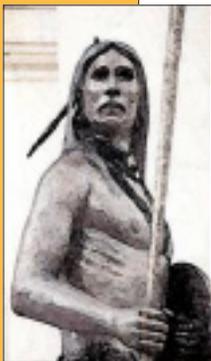
As I sat here at my computer thinking of more profound mapping subjects to discuss at great length, I realized that it was time to take stock in what we are preparing to give you in next year's mapping support DVD. Here's what you'll receive:

- The original township surveys the US Bureau of Land Management have scanned.
- The Farm Services Administration's land use layer as well as its 2003, 2004, 2005, and 2006 aerial photography. (The 2003's were originally contracted by FSA. NRCS and various other agencies, including some county assessors, added money to that flight to make a better resolution.) There will be no 2007 flight by FSA because it was not budgeted the money. FSA may not fly us again until 2010.
- The Natural Resources Conversation Service's digital soil layers. (They have finally finished the entire State!)
- The latest TIGER road layers from the US Census Bureau. These roads are much more spatially accurate. They line up with the aerials.
- The only statewide, leaf-off, digital aerial photo set existing, the 1995 black and white aerials. These aerials were flown by the United States Geological Survey and produced with \$3.5 million of State money.

When you look at all that data, you can easily see why it takes a DVD to hold it all. So this is a reminder, make sure your next computer has a DVD reader!

Another item for discussion, the Oklahoma Conservation Commission, in its role as the State's GIS Council chair agency, is requesting next year's Legislature for \$500,000 to go towards new, leaf-off, color, 2-foot resolution, digital photography. This is about half of the total cost. It has been twelve years (1995) since the last leaf-off set. If you would like a new set of aerials, if you would like to have a continuous method of receiving leaf-off aerials, if you do not want to be asked each time the bucket comes around to pitch in, if you do not want to be told by well meaning folks that you won't get them if you don't contribute,

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tell someone about it! Talk to your elected representatives. Leaf-off aerial photography helps you, law enforcement, economic planning, 911 services, rural fire fighting, everyone. Why shouldn't the State be paying for yearly leaf-off photography? If you do not press the issue as the oldest and most professional digital mapping agency in your county (in most of the counties), who will?

Remember: Working as a state employee, I can assure you the money will all be spent! Will it be spent on things that will benefit you?

Focus On Texas County

Texas County was formed at statehood from the central one-third of "Old Beaver County", also known as "No Man's Land". Through the Texas Cession 1850, Texas passed the territory to the U.S. Government. From 1850 to 1890, the land was never attached to any state or territory, never surveyed and never divided into townships and sections. In 1890, the Organic Act joined "No Man's Land" with Indian Territory to form Oklahoma Territory. From 1890 to 1907, it was part of Beaver County. The Constitutional Convention of 1907 authorized and named it Texas County because it had come from the land Texas gave to the U.S. Government.

As the Rock Island Railroad pushed southwest reaching Liberal, Kansas, in the spring of 1888, Edward T. Guymon, owner of Star Grocery Company in Liberal, speculated the next town along the future railroad would be west of the Beaver River. In the 1890s, he purchased a section of land, which eventually became the original town of Guymon. First named Sanford, the railroad changed the name to avoid confusion with the city of Stratford further down the line. The Rock Island officials telegraphed Guymon and asked his permission to name the town Guymon.



Texas County Courthouse, located in Guymon, Oklahoma

Farming grew rapidly after the discovery of the Ogalala Aquifer and the natural gas reserves. The abundance of wheat, corn and milo prompted the development of the feedlots followed by beef processing plants. More recently pork production has been added to the agricultural pursuits. Guymon is home to a pork plant which processes 16,000 hogs per day.

Cultural attractions include "No Man's Land Historical Museum" located in Goodwell. For a drive filled with many and varied types of wildlife, take the "Great Plains Trail of Oklahoma – Playa Lakes Loop", a 75-mile loop beginning on Hwy. 136 and looping around on Hwy. 412.

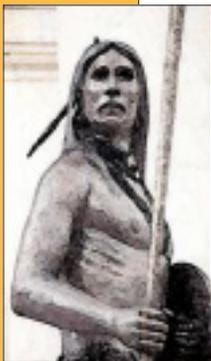
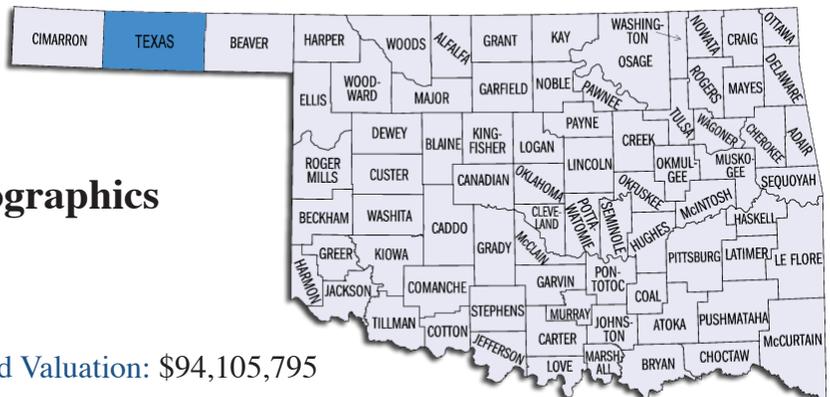
Texas County Demographics

Population: 20,112

Area: 2,040 square miles

2006 Real Property Assessed Valuation: \$94,105,795

2006 Personal Property Assessed Valuation: \$64,991,907





The CAMA Valuation Process, Part 5

Neighborhood Adjustments

The neighborhood adjustment process begins with the establishment of neighborhood boundaries. These boundaries can be physical, such as highways or railroad tracks, or governmental, such as city limits or school districts. These boundaries should establish the larger groups of neighborhoods, which can then be broken down into smaller groups of properties, affected by the same factors in the market.

Usually a neighborhood will be composed of properties of similar quality, style and age. A neighborhood may be composed of a part of an addition, an entire addition, or a combination of several additions. In some cases, a single neighborhood may be composed of additions several blocks apart. The NBHD numbers should be set at intervals to allow for adding new numbers where necessary.

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

After the boundaries have been set and NBHD numbers assigned, the NBHD adjustments can be calculated. The adjustments are calculated in the same manner as the countywide adjustment is:

$$100 \text{ (where we want to be) } \div \text{ (} \div \text{) the median sale ratio (where we are) equals (=) indicated NBHD adjustment}$$

After the NBHD adjustments are calculated the factors must be entered in the NBHD Table on the

STATE OF OKLAHOMA CURRENT YEAR			
Table ID:NBHD		Table Name: Neighborhood Table	
Seq	Table Key 99999999 XXXX	Table Data XXXXXXXXXXXXXXXXXXXX	999 999 999
01	00000000	CAMA	100 100 100
02	00000000 TAB	CAMA	100 100 100
03	00090000	RURAL RES	100 100 100
04	00110000	WALTERS	100 100 100
05	00110000 TAB	WALTERS	100 100 101
06	00120000	WALTERS	100 100 100
07	00120000 TAB	WALTERS	100 100 133
08	00130000	WALTERS	100 100 100
09	00130000 TAB	WALTERS	100 100 104
10	00140000	WALTERS	100 100 100
11	00140000 TAB	WALTERS	100 100 100
12	00150000	WALTERS	100 100 100
13	00150000 TAB	WALTERS	100 100 102
14	00160000	WALTERS	100 100 100
15	00160000 TAB	WALTERS	100 100 114
16	00170000	WALTERS	100 100 100
17	00170000 TAB	WALTERS	100 100 131
18	00510000	TEMPLE	100 100 100
19	00510000 TAB	TEMPLE	100 100 100
20	00520000	TEMPLE	100 100 100
21	00520000 TAB	TEMPLE	100 100 084
22	00520001	SOUTHEAST ADDITION	100 100 100
23	00520001 TAB	SOUTHEAST	100 100 196
24	00540000	TEMPLE	100 100 100
25	00540000 TAB	TEMPLE	100 100 077
26	00700000	RANDLETT	100 100 100
27	00700000 COM	RANDLETT COMMERCIAL	100 100 100
28	00700000 TAB	RANDLETT	100 100 114
29	00800000	DEVOL	100 100 100
30	00800000 TAB	DEVOL	100 100 091
31	00900000	RURAL RES	100 100 100
32	00900000 TAB	RURAL RES	100 100 100
33	00900001	RURAL RES	100 100 100
34	00900001 TAB	RURAL RES	100 100 100
35	00900002 TAB	RURAL RES	100 100 100
36	00900003 TAB	RURAL RES	100 100 100
37	00950000	HUNT-HILL	100 100 100
38	00950000 TAB	HUNT-HILL	100 100 100
39	00990000	COMMERCIAL	100 100 100
40	00990000 COM	COMMERCIAL	100 100 100
41	00990000 TAB	COMMERCIAL	100 100 100

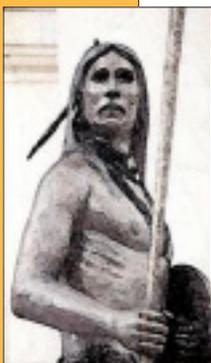
proper line. There must be a line with NBHD number with the NBHD description and three columns all reading 100. There must be a second line with the NBHD number, the letters TAB, the NBHD description, and 100 in the first two columns and the indicated adjustment in the third column (See NBHD table example to the left).

A new SALEX must be run and the new medians for the neighborhoods examined. The neighborhoods that do not reach 100 should be adjusted up or down to reach a median of 100. This may take several tries to achieve.

The NBHD adjustment factors should be examined to ensure that they make sense and that they reflect the difference or similarity of areas.

After all NBHD adjustments are set to satisfaction, the individual sales ratios should be examined, perhaps even platted on a map to ascertain if some neighborhoods need to be combined or split.

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AARP's Policy On Property Tax Relief

The American Association of Retired Persons (AARP) has a policy against property tax relief which is founded on aged-based entitlement. The organization does not promote tax breaks based on age, nor does it support tax policies that benefit seniors at the expense of others.

Nancy Griffin, State Director of AARP in Indiana, stated that AARP believes property tax relief should be provided in an equitable manner to low- and moderate-income homeowners, without consideration of age.



Oklahoma 2007 Centennial Moment

Oklahoma's Centennial Parade

Oklahoma - A Unique History...An Extraordinary Future

TIME: Parade will step-off at 2:00 p.m. on Sunday, October 14th rain or shine and last approximately one and a half hours from any one point. The Parade will also be broadcast live throughout the state of Oklahoma on OETA.

ROUTE: The Parade will begin at Sheridan Ave. and Hudson and travel down Sheridan turning right onto Robinson, left onto Reno, left onto Gaylord and following onto Broadway before ending at 8th St.

In 1907, Oklahoma began what has become a great journey as the 46th state in our great Union. A proud spirit drives this journey forward into the next hundred years with the accomplishments of her citizens, the contributions of her diverse cultures and a genuine warmth and friendliness. This journey will also wind through the streets of Oklahoma City on Sunday, October 14, 2007 as the Oklahoma Centennial Parade echoes this legacy: Oklahoma - A Unique History...An Extraordinary Future.

With floats, giant helium-filled balloons, celebrities and marching bands, The Oklahoma Centennial Parade Presented by The Noble Corporation will be an event unlike any other the state has seen. Hundreds of thousands spectators will gather along the streets of Oklahoma City in addition to those watching at home on OETA. It is our chance to celebrate as a community that which binds us together - being an Oklahoman.

The Oklahoma Centennial Parade will include the following bands:

- Oklahoma All*Star Centennial Band
- Pride of Oklahoma (OU)
- Cowboy Marching Band (OSU)
- Langston University Marching Pride Band
- Broken Arrow High School
- Altus High School
- Konawa High School
- Wilburton High School
- Antlers High School
- Oklahoma Centennial Massed Pipes and Drums

Visit the Centennial Commission's website at <http://www.oklahomacentennial.com/> for additional information regarding centennial celebrations statewide.

