

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 enjoyed meeting with everyone who attended the County Officers and Deputies (CODA) meeting last week. Several counties were missing or do not regularly attend CODA meetings. I thought the county assessors break out session was useful and we'll try to get some of the information to those who did not make the meeting.

I heard a wonderful speaker last week at the IAAO Conference making a presentation on his experience as a young person crossing the Sahara desert. (To Patty Hiner in Cimarron County, I am not talking about my home county before they got some recent rains.) This speaker made a great point that the desert is very dangerous with 140 degree heat during the day and near freezing temperatures at night. The people who survive are not the ones who keep pressing on, not taking breaks, meeting schedules, neglecting their families, and not talking to people. The people who survive in the desert stop at every oasis. They get news on changes in the trails, water supply, storms, and new routes. They refresh themselves with new supplies, updated techniques, and ways that travelers can help each other. It is a lesson that can be applied to the experience in the county assessors' offices. We all can do better by communicating, working together, and exchanging ideas.

I enjoyed getting a chance to attend the IAAO Conference. I always learn something and the quality and depth of IAAO sessions is really impressive. We often find lots of information or programs that we can use in our Annual Conference.

I am especially pleased that we had two Oklahomans receive designations from IAAO: Troy Frazier got his CMS, which is the mapping designation, and Lou Newman, Tulsa County, received his RES, which is the designation on residential property. It has been several years since Oklahoma has received an IAAO designation. Oklahoma has been doing well with our IAAO participation. Monica Schmidt was a session moderator; Wade Patterson moderated a session and is serving on the Communications Committee, and Larry Stein was the Master of Ceremony for the IAAO Awards ceremony. He did a great job.

Doug Warr, AAS, is running for the IAAO Executive Board so we're excited about that because it would be the first time that we've had a Board candidate in a number of years. Doug will be a great candidate and hopefully, we can get a member on the Board. I served on the IAAO Executive Board a number of years ago, and it was a really terrific learning experience.

On behalf of our public service section, I appreciate everyone who called in with questions about their distributions. It helps us when you put it in writing, and we also appreciate the help from the company representatives in tracking down answers. There are some areas where we can improve communication between all parties concerned.

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The Ad Valorem Division staff had a good discussion with the County Assessors Association officers on understanding the distribution process and communication. Watch for some more emails and Ad Valorem Forum articles on public service. At the county level, valuations always vary from year to year, and it is difficult for county officials to explain to their taxing jurisdictions. The Ad Valorem Division depends on company information to get the right answer.

I 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. “If you want to make minor improvements in your life, work on your attitude. If you want to make major improvements, work on new approaches and doing things totally differently—a new paradigm.” Otho G. Osage, Ad Valorem Philosopher who stole part of the quote from Stephen Covey.



With another Annual Assessor Educational Conference over and done, we would like to take the time and thank our presenters and instructors. We had Dr. Paul Bendt and his daughter Kyla Bendt teaching MIMS for us. It is nice to have Dr. Bendt teaching again this year. It was also very nice to see his daughter as an instructor as well.

We also had Dr. Mike Sharp, chairman of the Oklahoma State Geographic Information Council, and Scott March of the Center for Spatial Analysis of the University of Oklahoma, who gave fine presentations on what is available online as well as where we can be headed for the future.

When you consider from where we have come in just the last ten years in mapping technology, truly the sky is the limit. Oklahoma County’s mapping website development has proved that all by itself! Consider what they have developed. Oklahoma County has a free website with accurate road centerlines, accurate parcel ownership mapping, years of six inch, color aerial photography, and now the ability to upload your own mapping into their website, customize it, and save it. Wow!

We have finally downloaded all the 2008 Farm Services Administration aerial photos. As time goes on, the FSA may release better versions of these aerials. They have already done so with Roger Mills County which we have downloaded. We are still downloading the scanned township survey maps from the US Bureau of Land Management.

We are offering ArcGIS classes for assessors through CLGT now. They are allowing us to “borrow” their computer lab. Contact them for registration information. 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.

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.





“Good Thing You’re In Oklahoma”

The Central Oklahoma Home Builders Association created that message to advertise the housing market in Oklahoma is not suffering a home valuation decline which is being experienced nationwide. In fact, Oklahoma led the nation in appreciation, first among the 50 states, for the period ending June 30.

With values in a historic general decline in most of the country – and in a freefall in some places – values in Oklahoma rose 4.9 % in the second quarter compared with the second quarter of 2007, according to the Office of Federal Housing Enterprise Oversight Home Price Index.

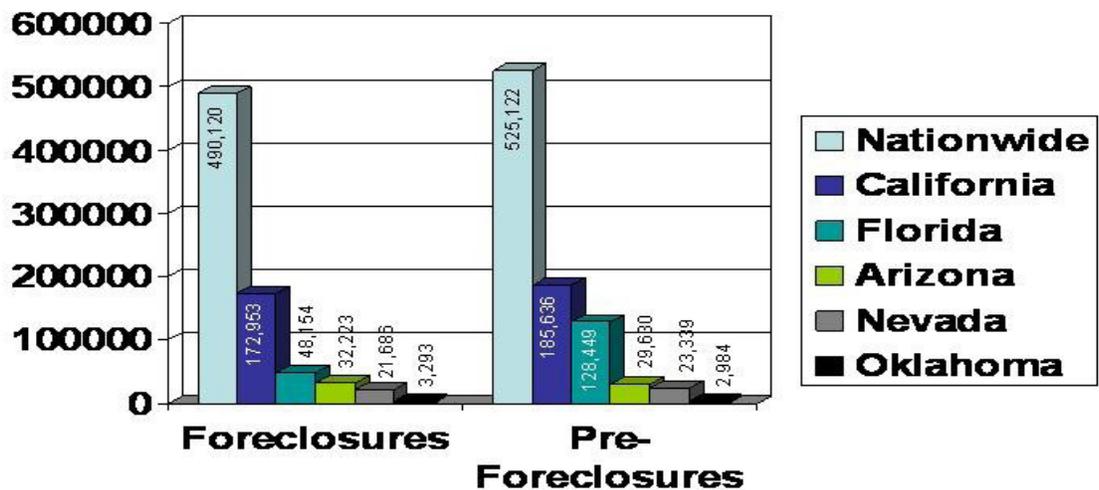
Nationally, the values fell 1.7% during the same period. The U.S. purchase-only index tumbled 4.8% over the year, the agency reported.

The agency further commented:

- Tulsa ranked 10th among metro areas with an increase of 4.87%. Oklahoma City ranked 17th with an increase of 4.68%.
- Quarter to quarter, Tulsa values increased 0.91% and Oklahoma City values increased 1.87%, the federal agency reported.
- Oklahoma city’s median price of \$131,000 was 1.3% higher than the \$129,300 recorded in the second quarter of 2007 and 4.8% higher than the \$124,900 recorded in the first quarter.
- Tulsa’s median price of \$132,000 was 2.3% higher than the \$129,000 recorded in the second quarter of 2007 and 8% higher than the \$122,200 median price in the first quarter.

Sam Rader, with Coldwell Banker Select, said this is the eighth straight year Oklahoma has had a steady increase in home appreciation and has not experienced the sharp increases or decreases in home values that have occurred elsewhere. A slight but steady growth has actually occurred. He speculates that the Oklahoma market is made up of solid demand from home owners rather than from real estate speculators.

Selected Foreclosure Statistics:



Source: foreclosure.com web site, 9/19/2008





September “4C” Committee Meeting

Chairperson, Debbie Gentry, called the County Computer Coordination Committee to order at 10:00 a.m. on September 10, 2008, at the Biltmore Hotel in Oklahoma City.

A CAMA Windows fix has been accomplished which deals with totals not posting correctly on the property record cards. The problem with names disappearing from personal property accounts has been located, and the fix for that will be available in October.

A new AA program has been designed which allows addresses to accumulate to fill a page of labels fully before printing. A selection of 3 label sizes is available.

The CCAP team (County Computer Assistance Program) is gradually removing SA&I references from computers and replacing with new contact information.

CCAP will be hosting Report Writer classes in 3 locations for 2 days each. The locations are McAlester in September, and Stillwater and Weatherford in October. It will be an intermediate level class, but if beginners are in attendance, the instructors will work with them. The same subject matter will be repeated each day.

Efforts are being put forth regarding compressed pictures. It is possible that resizing may work better than compressing. Before attempting any altering to photos, remember first to back them up.

New HP computers have been purchased in Pittsburg County. The Dell computers in the treasurer's office overheated. When the computer flashes a warning that it is about to overheat, it is too late. The damage has already been done. Overheating occurred even though there was plenty of air circulation.

There is a thorough check-list of items that must be done when installing new computers. This ensures that all things are accomplished for the computer to function properly.

The next 4C meeting is scheduled for October 22 in conjunction with the Assessors Convention. It will be held immediately after the convention's opening session.

Public Service Update

By now counties should have received, hopefully, the last of the corrected certificates on public service distributions. Thank you for your patience.

This has been an extremely busy year with mergers, duplication of services, restructuring of companies, and timetable changes. Businesses, as going concerns, make many legitimate decisions based on policy or business strategies that impact valuation and its apportionment, but we are making an effort to minimize the need for corrections in the future. As discussed with the County Assessors Association, we will try to keep counties informed of distribution issues by email or through the Ad Valorem Forum.

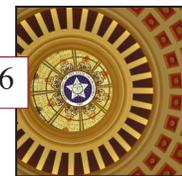
The Public Service Section has had several questions from counties about whether a facility or equipment should be centrally or locally valued.

Our staff reviews Corporation Commission filings, newspaper articles, news releases, and all those things that are available to us here, but we don't necessarily catch it all. So, if you see something that you think should be centrally assessed, please feel free to call us. Counties can be our “eyes and ears” to make sure there is no overlap or “double-counting” of property. This helps everyone, including the companies, in getting the property correctly classified and assessed.

We have been working on some updates in our appraisal system and updated a few of our current models for 2009. We've also looked at some of the systems used by other states doing unit valuation, and those of industry, to develop a more current and flexible platform for 2009 and beyond.

Thanks for your calls and inquiries this year. We appreciate the companies assisting us in researching questions and the counties putting inquiries or concerns in writing by letter or fax, so we can document distribution questions.





INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

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.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

IAAO Conference Banquet in Reno, Nevada



Oklahoma County's Larry Stein served as Master of Ceremony at the IAAO conference banquet in Reno, Nevada.



Larry Stein conducted a training session at the IAAO conference.



Monica Schmidt, Woods County Assessor, served as IAAO session moderator.



Lou Newman, Tulsa County, was awarded the RES designation at the IAAO conference.



Troy Frazier, OTC Ad Valorem Division, received his CMS designation at the IAAO conference.

