



Oklahoma Ad Valorem

FORUM

Director's Notes:

Thanksgiving Time again. At the Ad Valorem Division, we're working hard on the Windows Update and preparing for the next meeting of the State Board of Equalization (SBOE) in December.

This is a busy time of year and I know at most of the county assessors' offices this is a stressful month when the tax bills are out on the streets. Good taxpayer service and assistance is a tough job, and sometimes the "thanksgiving time" part of the effort comes later.

Our Windows update has been challenging. I've appreciated everyone's patience and tolerance. We haven't had anything totally a surprise so far. The CAMA crew has really been putting in the hours to get that system installed and smoothed out. It will be worth it when the transition is complete. We've been keeping the County Assessors' Association officers updated and I appreciate the county assessors and deputies hard work on the project.

I'd also like to thank the county assessors' for their help this year in working so well with our staff in completing the annual Equalization Study and the various legislative reports we're required to complete during the fall. Thanks.

We enjoyed both the County Assessors' Association Convention and the Oklahoma Association of Tax Representatives (OATR) meeting. I was glad that Mike Reynolds of the Oklahoma Association of Tax Representatives (OATR), attended part of the County Assessors' Association meeting. I especially enjoyed John Irwin's presentation on work place stress.

For a number of years until she retired, Betty Price, former Coal County Assessor, used to call all the people that she worked with on the day before Thanksgiving. The Ad Valorem Division was always on the list. What a great tradition. It's always nice to get a thank-you. We should all remember how much a "thank-you" can mean to those we work with. Thanks to each of you for your hard work and dedication to the public. It is sincerely appreciated.

County assessors and deputies have the amazing responsibility to make the ad valorem system fair and equitable. 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. We don't always get a "thank-you", but many people who don't express their appreciation do realize how important the job is. Have a good Thanksgiving. We'll see everyone at the State Board of Equalization (SBOE) meeting.

Jeff Spelman
CAE Director Ad Valorem Division

A Look Ahead...

- December 1: SBOE Meeting, OKC
- December 3-5: Unit V, Personal Property, Norman
- December 18-19: Unit VII, Ag. Land Valuation, El Reno
- December 25: Christmas Day

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P.S. As we finished up this newsletter, we got word about Tresa Engle, who passed away a few days ago. On behalf of the AdValorem Division, we really appreciated her professionalism and the positive attitude that she always had. She was a real example of a public servant that helped make the ad valorem system and county government better than it was because of her contributions. She’ll be missed.

Michigan County Creates Real ‘Stink’ with Scratch and Sniff Brochure

From an article by Ellen Perlman appearing in the November, 2003 issue of Governing magazine:

A brochure with a manure-odor scratch ‘n sniff might not sound like a very good civic advertisement. But it’s what Ottawa County, Michigan, is using to provide a reality check to city folk who hope to move out to the country for the fresh air, quietude and sweet smell of hay.

Ottawa County is the state’s fastest-growing county among those with populations greater than 200,000. It’s also Michigan’s largest agricultural county, with farmers growing fruits and vegetables as well as running large livestock operations including chickens, turkeys, swine and dairy cattle.

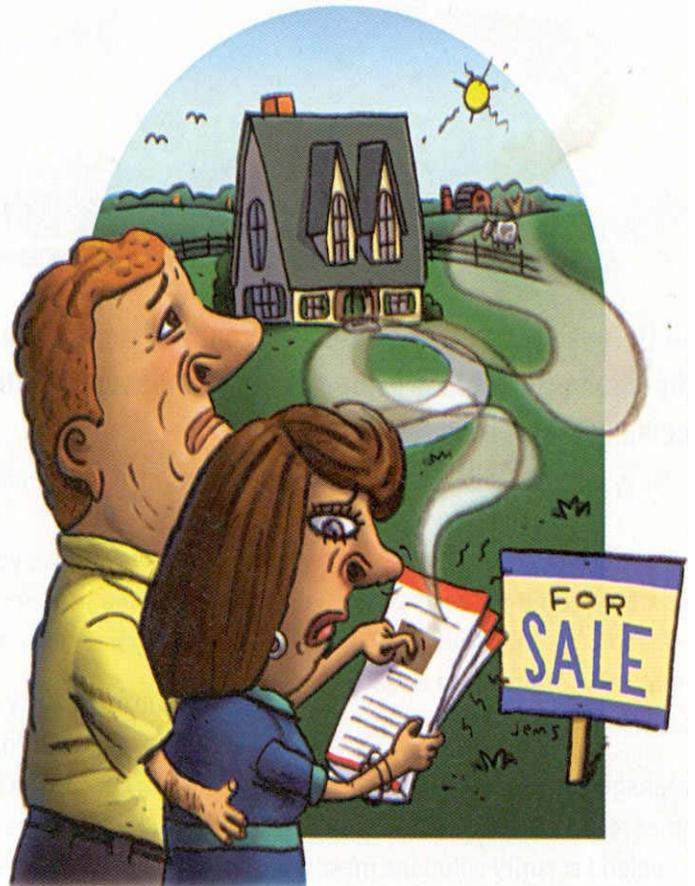
Farmers fire up their tractors at all hours, create noise and dust, spray pesticides, apply fertilizer and spread manure.

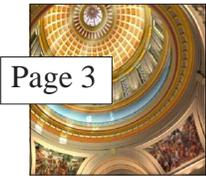
Not exactly what many urbanites were expecting when they bought a plot of land to build a dream getaway in the country. “It’s amazing to us how naïve city people can be moving into the country,” says Mark Knudsen, director of the county’s planning department. “They have no conception of what goes on on a farm.”

New neighbors commonly call and complain to officials about the odors and the noise. But Michigan is a “right to farm” state and there is little recourse for homeowners who built houses right next to fields.

So the county created a brochure that is being distributed through real estate agents and mortgage bank companies, warning new homebuyers of what they’re in for—before they make the big purchase. It’s too soon to tell whether the brochure is having an impact on country home sales.

But the scratch ‘n sniff sample is proving irresistible, despite being labeled “manure odor.” Curiosity overcomes people. “It takes forever to get off their fingers, and they wished they’d never scratched it,” chuckles Knudsen. “The good part is, it’s not real manure.”





OSSBA Asks Schools to Challenge Law

From an article by Bobby Anderson appearing in the November 13th edition of the Oklahoman:

Oklahoma school districts and Career Tech centers are being asked to challenge a state law opponents say will drain millions from public education funding.

Letters mailed from Oklahoma State School Boards Association Director Keith Ballard urge the state's 541 public school districts and 29 Career Tech centers to ask the state Supreme Court to declare House Bill 1712 unconstitutional.

The bill, authored by Rep. Clay Pope, D-Loyal, and Sen. Angela Monson, D-Oklahoma City, grants property tax exemptions to refineries required by federal law to remove sulfur from gasoline.

Gov. Brad Henry signed it into law June 7.

Ballard said an unincorporated group called Save Ad Valorem Funding for Students will be the plaintiff in a lawsuit challenging the law.

"Every student, teacher and school in the state is directly and adversely affected by this," said attorney Margie McCullough Galt, hired to represent the group.

Ballard's letter encourages school boards to join the challenge and send a \$500 check to become a party to the suit. The effort is backed by the Cooperative Council for Oklahoma School Administration, the Organization of Rural Oklahoma Schools, and Ballard's group.

Bethel, Chandler, Deer Creek, Midwest City-Del City, Little Axe, Mustang, Tuttle and Yukon are among districts that have agreed to join the suit.

At least 200 school districts must join the suit for it to continue, Ballard said. He estimates Oklahoma schools, libraries and emergency services that rely on local property tax funding could lose \$8 million in funding next fiscal year.

The exemption in question allows any "facility, device or method" used in the desulfurization process to be exempt from property tax until the property changes ownership.

Ballard said the portion of the bill dealing with refineries was added late, and his group never saw it before it was approved by the Legislature on the last day of the session.



MVIN Data Connection

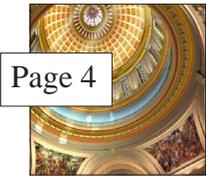
Contact: Robert Randell
OTC MIS Division
(405) 521-2734 or (800) 522-8519

Program: Provides the county assessor with a 24/7 direct access to all manufactured home records. Instantly updated as changes are entered into the system. Fast and reliable.

Cost: The current cost is \$200 per month for turnkey installation and maintenance.

Comments: There are currently five counties connected to this program. Counties indicate that the time saved by direct access is a bargain compared to calling the motor license agent for each inquiry. For the counties that have considerable manufactured home activity, this program is an asset and a great time-saver.





“Mapping Minute” with Troy Frazier

Why Map?

68 O.S. § 2821 (D) states: In order to conduct the visual inspections of real property during the four-year cycle, each county assessor shall acquire and maintain cadastral maps and a parcel identification system. The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force.”

This sections concludes with the following language: Each county assessor shall ensure that the office is equipped with adequate drafting facilities, tools, equipment and supplies in order to produce or update maps, sketches or drawings necessary to support the proper administration of the ad valorem tax and such other tools or equipment as may be required to perform duties imposed by law for the discovery and valuation of taxable property.”

In some counties, this statutory requirement has been treated as an auxiliary or optional function of the office. While it is true that computerized mapping is not required, I have only seen a half dozen cases where the entire county was adequately mapped on paper. In all but one of these cases, these counties now have finished and are maintaining their computerized mapping. The other county is now in the process of converting from paper to computerized mapping.

Although most of the counties are wrapping up and maintaining their computerized mapping, some seem not to be making much headway during the past few years. This might be from dealing with government lots along rivers or irregular subdivisions.

If your county needs mapping data, consultation, or training, please let me know.

Remember: *“I’m from the State, and I’m here to help!”*

