



# Oklahoma Ad Valorem

# FORUM

## Director's Notes:

Look at this way. It's October already, and this year is better than last since there were no campaign signs on the roadside this August. Football, World Series, and fall leaves. It doesn't get any better, not only that it's time for the County Assessors' Association Convention at the end of the month.

At the Ad Valorem Division we've had a good fall. The budget cuts are still the major factor in things at the State Capitol, but in talking to county assessors and deputies county government has been facing lots of similar problems. We all have to work within available resources.

Progress on our CAMA Windows update is proceeding. The County Computer Coordination Committee (4-C committee lead by Debbie Gentry will be meeting several times this fall.) We appreciate lots of support from the first bold explorers. Glen Blood along with Greg Harmon, Larry Martin, Marsha Rayborn, and Charles Wilson have put many hours into making it as smooth as possible, but like most conversions we'll have a few problems which we can correct.

As we close out the County Assessors' Association year, I would like to thank President Kathi Mask, Vice President Debbie Collins, Secretary/Treasurer Denise Heavner, and Reporter Ralph Wilson for all their hard work this year. I don't think everyone realizes just how much work it is to be an officer. They put on almost as many miles as Jim Kelley, the Assessors' Association Legislative Chair (*Emphasis on Almost!*).

President Kathi has done a great job, and I've enjoyed hearing some of her adventures on the family motorcycle.

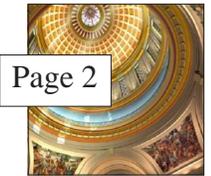
We all share a responsibility to make the ad valorem system better than it was when it was given to us. We're the "guardians of fairness" and we appreciate the efforts of the members of the County Assessors' Association who've made that happen.

Jeff Spelman  
CAE Director Ad Valorem Division

P.S. My wife's mom just recently got a new computer, and her three year old great granddaughter took it upon herself to explain the computer to her: "Grammy, this TV set is the monitor. This thing on a string is the mouse. Those letters are the keyboard and that box on the floor is the motor."

### A Look Ahead...

- November 4-7: Unit IV, Income Approach, Norman
- November 11: Veteran's Day
- November 18-19: Basic Mapping, Clinton
- November 27: Thanksgiving



## AG Opinion On Five Percent Cap Issued

Attorney General Opinion 03-39 issued October 7<sup>th</sup> states that the Legislature acted outside its Constitutional authority when it added certain transfers to the list of those deeds that are not to be considered as transfers, conveyances or changes of title for purposes of removing the five percent cap (constitutional valuation limitation) for assessment purposes.

This opinion is in response to a two-part question:

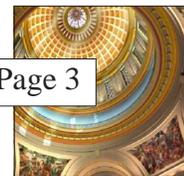
**Was the 2002 amendment to 68 O.S. 2001, Sec. 2802.1(A) (4)(g), which excludes deeds in which “property is transferred from a person to a partnership, limited liability company or corporation of which the transferor or the transferor’s spouse, parent, or child, or other person related within the second degree of consanguinity to the transferor, or trust for the primary benefit of such persons, are the only owners of the partnership, limited liability company or corporation, “from being “title to the property which is transferred, changed or conveyed to another person” under Article X, Section 8B of the Oklahoma Constitution, within the authority of the legislature?**

**If so, may this amendment be applied retroactively to prior tax years?**

This decision by the Attorney General states “The legislature, by excluding certain deeds from the definition of transfer, conveyance or change of title in the 2002 amendment, acted outside the preview of the authority given it in the constitution”. The opinion also states “ Article V, Section 53 of the Oklahoma Constitution prohibits the liability for ad valorem taxes validly assessed prior to the 2002 amendment to be extinguished by retroactive application of the 2003 amendment”.

This opinion will be discussed in detail at the Assessor’s State Convention October 30, 2003. Any questions that you may have may be addressed at the meeting. If you need immediate clarification, please don’t hesitate to call the Ad Valorem Division at (405) 521-3178.





## The Roots of Cadastral Mapping

***Excerpts from an article by Richard J. Norejko, CMS, Published in the July, 2003 IAAO Magazine Fair And Equitable.***

As a property/cadastral mapper, have you ever wondered about the history of the property you are mapping? Did anybody famous ever own that parcel? How was it surveyed? Why are the property lines located where they are instead of a more convenient location? What equipment was used in the very first survey of the property? How much training and education did the surveyor have? Why aren't these sections exactly square? Why doesn't this deed description close? This article will answer those questions.

For a history of property descriptions in the United States, it is important to go back in time before the country was settled. The profession of surveying is more than 5,000 years old and originates in the riverside communities of the Middle East, primarily Egypt, where each spring the Egyptians marked off boundaries of areas to be farmed once the annual flooding of the Nile River was over. The act of measuring distances goes back even further, to the Book of Deuteronomy. Since then, measuring land has evolved to a precision that staggers the imagination.

Mapping in the United States has its origins in England, which leads me to ask this question: Who came first, the assessor or the mapper? Many of you will argue that it was the assessor because property mapping is a recent development. Actually, the mapper came first—or, to be more technical, the surveyor.

In the 16<sup>th</sup> century, a surveyor in England filled his original feudal role as the executive officer of a landed nobleman. His duty was primarily to oversee—from the French, *sur* (over) and *voir* (see) the estate. He was to walk over the land and make a note of the boundaries—the “buttes and bounds”—of the tenant's holdings, and then to draw up the official record or court roll of what duties or taxes were owed. Sound familiar?

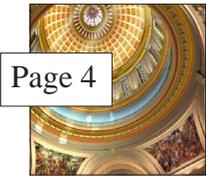
Not only did the surveyor describe where and how much land was involved, he also levied the taxes as suggested by “he lyeth between the mill on the north side, and the south field on the south, butted upon the hyway, and conteyneth xii perches and x fote (feet) in bredth by the hyway, and ix perches in length and payeth...two hennes at Christmas and two capons at Easter.” It wasn't until decades later that the role of the surveyor split into one of technically measuring land and one of inventorying and establishing value.

Did you note the word “butted” in the English land description? To butt upon something is to encounter or meet it, for which the equivalent word was *mete*. This ancient method of surveying, which identified the boundary of an estate by the points where it met other boundaries or visible objects, became known as “metes and bounds.” Even as early as the 16<sup>th</sup> century, English landlords were engaged in a practice that was to lead to the colonization of America, its property ownership, and the ability of the common man to own it.

In England, the land belonged to the state, and only the head of state could own land outright. The dukes and barons, the king's tenants-in-chief, technically held their broad acres of the Crown in return for the dues or services they paid. The vassals, who worked for the barons, held their narrower farms in return for rent, or services, and so on down to the villeins who exchanged goods and services for the right to work the land. Naturally, prime agricultural land was prized and more valuable. These areas were cleared of trees and stones, which were piled and stacked to form boundaries of the tenant holdings—just as would be done in the New England territory of America.

In the course of the 16<sup>th</sup> century, it became a habit of English landowners to have their estates and surrounding countryside measured and then graphically mapped. Even today, the graphic portrayal of ownership has a tremendous impact on the human psyche. That's why geographic information systems (GIS) is so important to land ownership and assessment.





## 2002 Ad Valorem Tax Levies (mills) by School District, FY 2002-2003

	Co. Gen. Fund	Co. Bld. Fund	Co. Snk. Fund	City Sinking Fund	City Building Fund	Co. Health Dept.	EMS & Fire M&O	EMS Snk. Fund	Sid. Wst. M&O	Sid. Wst. Snk. Fund
<b>% of Total Levy</b>	12.17%	0.00%	0.31%	1.18%	0.00%	2.42%	1.05%	0.01%	0.00%	0.00%
<b>AVERAGE</b>	10.19	0.00	0.85	9.61	0.15	2.21	2.90	2.32	0.00	0.00
<b>MEDIAN</b>	10.23	0.00	0.28	11.02	0.15	2.50	3.00	0.91	0.00	0.00
<b>MINIMUM</b>	10.00	0.00	0.07	0.56	0.15	0.76	1.00	0.10	0.00	0.00
<b>MAXIMUM</b>	10.62	0.00	7.37	26.25	0.15	2.64	7.16	7.47	0.00	0.00

	Co. Lib.	Co. Ind. Dlp.	Sch. Gen. Fund	Sch. Bld. Fund	Sch. Snk. Fund	VT Gen. Fund	VT Bld. Fund	VT Snk. Fund	JC Gen. Fund	JC Snk. Fund	Total Levy
<b>% of Total Levy</b>	1.86%	0.00%	47.64%	6.11%	13.89%	9.92%	2.81%	0.02%	0.54%	0.08%	100.00%
<b>AVERAGE</b>	3.82	0.00	39.90	5.12	14.32	9.70	3.18	1.33	7.42	1.18	83.75
<b>MEDIAN</b>	4.00	0.00	39.76	5.10	12.99	10.00	2.07	1.32	7.21	1.18	82.46
<b>MINIMUM</b>	1.00	0.00	39.00	5.00	0.01	5.00	1.00	1.15	5.08	1.15	54.00
<b>MAXIMUM</b>	5.32	0.00	51.75	6.80	34.15	13.83	5.30	1.58	10.34	1.18	136.14



*Information Produced By Notie Lansford, Jr., PhD., Professor & Rural Development Specialist, Dept. of Agricultural Economics, Oklahoma State University*

## “Mapping Minute” with Troy Frazier

### **A New Tool:**

For the past three years, we have been giving you updated school district and municipal boundary mapping layers. We have been giving you these mapping layers to help you keep track of these boundary changes as they occur.

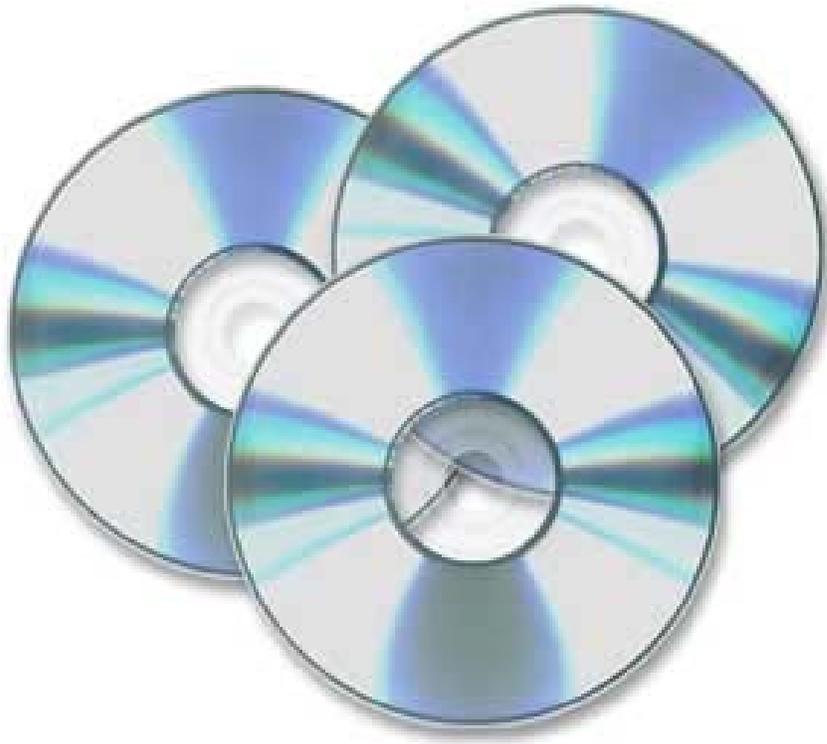
If at any time your office feels that these boundaries are incorrect, please have the city send us the changes or have the school districts submit changes to the Dept. of Education. If they have no disputes, please make sure that your tax roll matches these boundaries.

If you are not to the point of using your in-office mapping to look at these mapping layers, or if you want to make sure that you are looking at the latest boundaries, here is a website for you: .

This website is provided by Geo Information Systems of OU. This agency does the school district and municipal boundary mapping for the State. They will have the latest boundaries available. They have an interactive mapping program called the “Oklahoma Data Warehouse Interactive Mapper.”

Click this button in the upper left-hand corner of the screen to start it up. You can zoom to the area of interest and turn on which mapping layers you want to see.

**Remember:** *The only constant in mapping is change!*



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## Receive The “Forum” By Email:

To receive the “Ad Valorem Forum” by email, please forward your email address to Cyndi Heath at [cheath@oktax.state.ok.us](mailto:cheath@oktax.state.ok.us).