

JANUARY 2010

- County Assessor lists, appraises and assesses all property for ad valorem taxation, based on the estimated fair cash value on January 1. 68 O.S. § 2831
- Do not apply current year Freezes until after values are rolled.
- Prepare laptop for small town visits (see: CAMA Procedures Manual-January)
- Accepts personal property renditions from individuals and businesses, homestead exemption applications and manufacturer's exemption applications. 68 O.S. § 2832, 68 O.S. 2003, §§ 2892, 2902
- Remove Double homestead exemptions that are not permanent 68 O.S. §5890 (C) (D)
- Remove homestead exemption from properties that had a transfer of title. 68 O.S. §2892 (C)(D); 68 O.S. §2802
- Process Homestead Exemption Claims (...may be filed at any time. 68 O.S. §2892(A)
- Take assessments in regional areas (each city and incorporated town) between January 1 and March 1 68 O.S. §2836 (C)
- Begin valuation analysis of real estate

FEBRUARY 2010

- Do not remove homestead exemptions from this time forward due to title transfer. O.S. §2888(A)
- Continue taking personal property assessments
- Spring CODA Meeting
- Progress Report to the Legislature and State Board of Equalization on County Visual Inspection Program form mailed to Counties

MARCH 2010

- Run Excise Board Report - Date & save for value change after rolling real/personal values
- Assessor must be in the office and available to take assessments March 1 through March 15 68 O.S. §2836(C)
- Final Personal Property Assessment due by March 15
- After the 15th of March, run list of arbitrary personal property assessment from CAMA
- Apply 10% penalties to any rendition received after March 15th
- OTC sends Additional Homestead Reimbursement Claim forms to counties
- Finalize real estate values in CAMA; roll to AA (Radiant system; see: CAMA Procedures Manual-March)

APRIL 2010

- Assessments after March 15 and before April 16 are required to include a 10% penalty...68 O.S. §2836(C.1) and Failure to add penalty 68 O.S. §2836(D)
- County board of Equalization begins meeting after April 1 in all but largest counties 68 O.S. §2863(A)
- Additional Homestead Reimbursement Claim forms due to OTC by April 30
- Mail Notices of Change in Value for real property by April 1 68 O.S. §2876(D)...change from calendar to working days (see: AA Timeline-January to April)
- Save number of Change of Value notices for next year's Annual Audit information
- Create Real Estate History file in CAMA
 - Builds file with value only (Radiant; See: CAMA Procedures Manual-April)

MAY 2010

- Resolve informal protests
- Update CAMA history file to reflect any changes
- Personal assessments after April 15th get a mandatory 20% penalty 68 O.S. §2836(C.2) (See: CAMA Procedures Manual-May)
- After Equalization Board has finished meeting, by May 31st, 68 O.S. §2863(A) values are set, transfer CAMA data to previous year file (using CAMA utilities), so you can continue for the next tax year. Personal property should also be copied. (See: CAMA Procedures Manual-May)
- Roll Personal Property file (Radiant) (See: CAMA Procedures Manual-May)
- Run CAMA (delinquent) business personal detail sheets
- OTC mails Base and Additional Homestead report forms and Annual Abstract of Valuation forms to counties
- Assessors' District Meetings
- Create Personal Property History file in CAMA
 - Builds file with value only (Radiant) (See: CAMA Procedures Manual-May)

JUNE 2010

- Prepare Annual Abstract and Homestead Report. Due to OTC office by June 15th.
- Approved applications for exempt Manufacturing to OTC by June 15th
- File the Certified Abstract with County Excise Board within ten days after receiving certification from the State Auditor's Office.
- Begin land valuation analysis
- Clear 'Change of Value Notice' notes (See: AA Timeline-June-July)
- Homestead Reports due to OTC by July 1

AUGUST 2010

- Run Excise Board Report after receiving Public Service values.
- OTC Annual Education Conference
- Reimbursement for Additional Homestead sent to County Treasurer (if funds are available)

SEPTEMBER 2010

- Fall CODA Meeting
- First review of Equalization Study Data mailed to counties by second Monday
- Extend tax levies 68 O.S. §2869(A) (Extend Program-AA) (See: AA Timeline-October)
- Freeze Tax Roll (AA) (See: AA Timeline-October)
- Create Excise Board Report and balance to 'Master File Change Report' (See: AA Timeline-October)
- Run tax rolls 68 O.S. §2869(D) and deliver to Treasurer no later than October 1 (See: AA Timeline-October)
- Certify the Tax Roll Abstract with the county Clerk on or before October 1

OCTOBER 2010

- Run LCAMAHIS to create History File
- Equalization Study Data Review returned to OTC by first Monday
- Run list of 'Notes' and RX codes for items to be handled for coming year
- Send notices for removal of homestead exemptions due to unpaid taxes 68 O.S. §2892(C.4) 'Forfeiture of homestead - delinquent taxes'
- Final listing of Equalization Study Sample Data results to Assessor by third Monday
- Report of Net Assessed Valuation and Millage (form 993) sent to counties
- Report to the Legislature Questionnaire mailed to counties
- Assessors' Assoc. State Meeting in OKC
- Complete Visual Inspection data collection

NOVEMBER 2010

- Report of Net Assessed Valuation and Millage (form 993) returned to OTC by November 1
- Notice of Equalization Study Informal Protest filed with OTC by first Monday 68 O.S. §2883
- Review and final disposition of any equalization Study Informal Protests by the second Monday
- Run Master File Change Report
 - Could be run from October - December, depending on the operation of your office (See: AA Timeline-October-December)

DECEMBER 2010

- State Board of Equalization meets (Dec. 1 or first working day thereafter)
- Notice and Orders of Non-compliance sent the first week of December
- New schedules, procedures, laws, forms and depreciation tables are received from OTC for the next tax year
- Remove non-permanent Double Homestead Exemptions
 - Mail Notice of Removal letters by Dec. 31
- Remove CAMA Personal Property Penalties (See: CAMA Procedures Manual-December)
- Before printing and mailing Personal Property Renditions, enter new business tables and reset system year (SYSYR, TCNTY and TSYs in Radiant Systems)(See: CAMA Procedures Manual-December)

YEAR-ROUND 2010

- If you are using a laptop, it should be downloaded the first of each month (See: CAMA Procedures Manual-January)
- Create and mail Sales Confirmations at least monthly depending on volume in your county
- Homestead Exemptions Claims (...may be filed at any time. 68 O.S. §2892(A))
- 100% Disabled Veterans' Exemption - Okla. Constitution, Art 10, Sec 8E
- Coding new improvements, sales and overrides
- Periodically clean up Sales Report
- Edit and review database