

BOARD OF EQUALIZATION SUBCOMMITTEE
MAY 22, 2020, 10:30 AM
VIA ZOOM VIDEOCONFERENCE
MINUTES

Members present:
Cindy Byrd, Chairman
Blayne Arthur
Mathangi Shankar
Gary Snyder
Wade Patterson

The meeting was called to order by Chairman, Cindy Byrd.

Ms. Byrd: This meeting has met the requirements for the open meeting act.

Ms. Byrd: Nancy would you please call the roll?

Ms. Byrd: Nancy? Nancy? Can we wait just a few minutes until we can get Nancy in attendance?

Ms. Byrd: Does anyone oppose me going ahead and calling roll? I know Wade has another meeting at 11:30 and we need to get this meeting going.

Okay, I will call the roll:

Wade Patterson – Here
Gary Snyder – Here
Mathangi Shankar – Here
Blayne Arthur – Here
And I'm here as well.

Ms. Byrd: We have a quorum and have followed the open meeting laws to best of our ability. I would remind everyone to please state your name whenever you are responding so everyone will know who is talking just in case we have any disconnection problems. At this point we are going on to agenda item #1 – Update on CAMA and LandMark conversion – Gary Snyder, Director, Center for Local Government Technology, OSU, you are recognized to present.

Agenda Item #1 – Update on the CAMA/Landmark conversion – Mr. Snyder

Mr. Snyder: Thank you. If you will open your chat at the bottom of your screen, I have uploaded a progress report. You may be able to open or download it. Do you have a copy Cindy?

Ms Byrd: Yes, I have a hard copy.

Mr. Snyder: July 1, 2019 was the effective date for the new CAMA project – Landmark Systems. July, August and September were spent training OSU/CLGT staff on the Landmark CAMA system. First training for pilot counties was the week of September 16. Pilot Landmark counties were Noble, Major, Pittsburg, Marshall, McIntosh and Carter. There were several issues with these counties during the conversion. The majority of the conversion problems were how the data was entered into the Radiant system and converted to the Landmark system. There appears to be some mapping issues as well.

Counties converted after the six pilot counties were:

Fall 2019 - Grant, Kay, Kingfisher, Pawnee

January 6 – Cimmaron, Beaver, Nowata, Craig

February 10 – Atoka, Bryan, Coal, Hughes, Seminole

The weeklong training was scheduled with half the staff coming in on Monday and Tuesday. The remainder of the staff would come in on Wednesday and Thursday and then on Friday we would concentrate on mapping component. This way the office did not have to shut down for training.

Starting on February 18 we started training through Microsoft Teams through Zoom and Rescue Assist, which is a program that each of the CAMA staff has use of to mentor and shadow each employee in the office. During that week of training there was a CAMA staff or LandMark staff in the office to assist.

March 30 – Garvin, Grady, McClain, Murray – Training was done remotely. Grady County dropped out of the conversion due to personnel issues due to the pandemic. Training/conversion was rescheduled on April 20 for Garvin County due to the courthouse was closed due to the pandemic.

May 18 – Muskogee

May 26 – Sequoyah

June 1 – Haskell and Okfuskee

As of June 30, there will be 26 Counties live on the Landmark system.

July 6 – Alfalfa, Ellis, Woods, Woodward.

Ms. Byrd – Are any of the Counties experiencing difficulties or is the conversion going as scheduled?

Mr. Snyder – Landmark Conversations are getting easier with time – the six pilot counties were rough but working through the problems. Mapping is an ongoing issue.

Guyla Hart, Johnston County Assessor, Landmark user, made a comment it took approximately 1 year to feel comfortable with the new system.

Ms. Byrd – How many Counties will be converted as of June 30, 2021?

Mr. Snyder – 28 Counties

OSU/CLGT will be offering in-person and online training classes.

Ms. Byrd – **Discussion and possible action on the 2020 Visual Inspection Cycle – Field Staff required to halt inspections during the pandemic.** – Survey sent to all 77 Counties about the status of visual inspection.

At the last Board of Equalization subcommittee meeting the board agreed to present to the state board that as Counties were converted..... would only be audited on the cycles that had been updated through visual inspection and though we wanted to make sure and target, through the audit process, what we are getting back from this new system. Due to the pandemic a lot of Counties are behind, but the state statutes should stand for this year. However, if there was a severe hardship, the performance audit could be modified for next year. This could affect next year, not this year.

Mr. Snyder, what are your thoughts about the pandemic vs visual inspection and the survey results for the visual inspection?

Mr. Snyder – According to the survey results (60 Counties responded) as it stands about 2/3 of the Counties are on schedule the way they answered the survey on completing visual inspection, unless something happens to prevent them from getting back out in the field. Some Counties concentrate on the VI after the June abstracts are filed. I am a little surprised to see progress, most counties were in the 20% range. I thought they would be a little behind.....most Assessors were doing VI differently during the pandemic. Some Assessor's noted that if they had questions, they would revisit those parcels later.

Ms. Byrd – Will this affect VI inspection for next year in any way? Do you think this will affect it to the point that it would be unfair for a County to go thru a performance audit and be audited on it?

Mr. Snyder – According to the survey results, unless something drastically changes, I think we will be able to do that.

Ms. Byrd – At any time were there any counties that were on lockdown that couldn't go out on visual inspections?

Donise Rogers, Major County Assessor – Our courthouse has been on lockdown and we are not going out. Maybe next week. We are going to really work hard and try to get caught up. This is the year that will be difficult for everyone but next year we should be right on track with a little extra effort, if we do not have a repeat of the coronavirus.

Guyla Hart, Johnston County Assessor – We are opening next week as well, if there are no other shut down/quarantines, we should be on track. If there are more shutdowns/quarantines we need to have this conversation again.

Ms. Byrd – No action taken at this time.

Mr. Snyder – Blayne Arthur has a question.

Ms. Arthur - On question 2 of the survey it states that 30% are using other methods of inspection. What are the other methods? The statutes are not clear as to what the definition is for visual inspection so different people have different ideas. Every four years the Assessor is required to visually look at the property, walk around the property, take pictures and make sure the characteristics that were previously collected are the same as what you are currently seeing. The options on the survey were typical approach, traditional drive by approach and aerial approach. The other option would be contracting with a company to visually inspect.

Ms. Byrd – Next on the agenda item #3 – **Discussion and possible action on the 2020 Performance Audit.**

Mr. Hapgood – The Ad Valorem Division of the Oklahoma Tax Commission has not been able to collect audit data in the County. At this point, what our plan is to catch up on the items we have fallen behind on which relate to questions D and then 1C and 2C, data collections, going back to 2019. (Video breaking up)And then pick up where we left off on the remainder. Another item we will deal with is the second extract for the sales file download for the sales ratio to calculate the assessment levels. For coordinating with Counties, we want to make sure we contact the county and work with them individually so that we do not disrupt their office any more than they have been disrupted by COVID-19. We will try to keep our visits on a limited basis, so we do not cause any unnecessary problems for the Assessors. They will work with the Assessors about the timing for information they will be needing. The back and forth communication that we have in the fall will continue as we normally would to have all the mail outs, edits along with the discussion and exit conferences that we would normally do per the existing schedules that were sent to the Assessors earlier this year. The BOE Subcommittee and some Assessors have expressed some concern regarding the final process at the end of year relating to the exit conferences. We are trying to make it more definitive or clear or straight forward and will be working with the subcommittee to see what we can do there to improve things.

Ms. Byrd – Thank you Mr. Hapgood for giving a presentation on the performance audit with late notice. I don't believe there is any action to be taken on this item. Thanks for the update on the performance audit.

Mr. Patterson – Would you give a timeframe schedule of what you do at what time of the year?

Mr. Hapgood – Data collection process is winding down in August after our fall conference. The first mail out of all the sales ratio data to the Counties which occurs in early September and the edits are due back from the Assessors to us by September 21. Then in September we are reviewing the information, finding the bad sales that we were not able to pull out or didn't get removed because of circumstances we were not aware of, that kind of thing. The next big date would be October 5 and that is the mailing of all non-ratio performance audit findings to the Assessor with a bulletin letter so that's when the Assessor gets the initial notifications of what everything that is not related to the appraisal details, appraised ratios that we calculate the sales questions we ask, it gives them an opportunity to look at those for the first time. Then after that we have the exit conferences with our Assessors to go over the results and discuss any concerns and then in certain cases making any revisions that might be necessary based on the discussions that occur at that point and time. And then after that, the final mailing of the sales samples that will actually be in the study, for both performance audit and the equalization study are mailed back to the

Assessor's on October 12. November 2 is the date that we actually have set for return of non ratio performance audit findings with any corrective action plan. And those corrective action plans when Assessor's submit them..... we have shared those with the subcommittee members so you will see those at that point and time when we submit the report to the subcommittee. November 2 is the deadline for any informal protests regarding the results. November 9 is the date for any disposition protest regarding the results and then we are in the final phase of producing the report and preparing it to submit to the State Board subcommittee at that time. Then we take the audit in front of the Commission and get approval to transmit to the State Board and coordinate with the State Board subcommittee prior to the December 1 meeting so you can receive the audit and figure out what you want to recommend to the State Board for actions regarding the audit, etc. That kinda lays it out of everything leading up to that December 1 date.

Ms. Byrd: Okay, Joe you did say that you would get us some formal procedures written for the exit conference process so that everyone can understand the expectations. So can we maybe expect to see that in the next month or so?

Mr. Hapgood: We will look at all of that further, we have already made adjustments based on previous comments from the subcommittee and if there are continuing issues and concerns, we will look at that further and see what else we can do....like I said to make things more definitive, more clear, more precise....just so there is complete transparency, no confusion, everyone knows exactly what is happening and there is a clear and defined process.

Ms. Byrd: And you asked how the State Auditor's office conducted our exit conferences so I will get that to you as well, just so you can see our procedures.

Ms. Grantham: Hi Joe, just wondering the status of the public service values? I know this is not on the agenda. Are you on track with that for the June meeting? How are you doing with your tax conferences?

Mr. Hapgood: That's a great question. A lot of people are wondering about that. We have had calls to see how the situation was....our public service division is back in the office, a large number of us are lurking around the house. They are working to conduct the valuations as they normally do, we are expecting to be on track with everything. It has been awkward with the companies because, think of this, all the tax reps are separated from their documents or the people they need to visit with to get things so there are issues there. Everybody has been good from a company standpoint at meeting the filing requirements and deadlines, you know we had problems with the delays in filing income tax, etc. but none for this. They have been very accommodating and we expect to certify values at the June meeting.

Ms. Grantham: Thank you

Ms. Hart: This is Guyla. I have a question. As far as our June abstracts, I know in the past we have had a lot of hand delivery to your office are you going to restrict that this year?

Mr. Hapgood: We will have to figure out how we are going to do that this year. It depends on the Commission leadership indicates as far as if that is acceptable for public contact goes. I have to work out

a process and I will share with all of you. I anticipate in some fashion we will still accept the delivery, it may mean running it up and down to you or something like that, while you wait for it or something like that. We will work through those procedures and share that with you and your officers.

Ms. Hart: Okay, thank you.

Mr. Hapgood: You bet

Ms. Byrd: So in conclusion for agenda item number three, we are all in agreement that the performance audit will continue as is this year. That's what I heard from everyone; I believe. Everyone agree with that? Okay, so no action is needed for that agenda item.

Ms. Byrd: Agenda Item #4 – New Business. Is there any new business? A couple of these things could have been under new business, but we will get that next time. Does anyone have any new business to discuss at this time? If not, we will move to adjournment. I want it to be noted that this is the first time we have ever stayed within our time constraint on a subcommittee meeting, so that's a good thing. I appreciated everyone's attendance and help with this. Stay safe and have a good day. Oh wait, adjournment, everyone in favor of adjournment say "aye". Anyone opposed? Okay, the meeting is adjourned.