



Ad Val Advisor

The Newsletter
for Wyoming
Property Tax
Appraisers

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Property Tax Division Newsletter

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From the Administrator

As I write this, we are just beginning to realize the enormity of the catastrophe bestowed by Hurricane Katrina in its path across the southern U.S. It will probably be weeks or months before the extent of damage will be ascertained and rebuilding efforts begun in the most adversely affected areas of Louisiana, Mississippi, and Alabama. Our thoughts and prayers go out to the hundreds of thousands of people directly affected by this disaster. It is apparent, either economically or otherwise, that virtually every American will be touched by Katrina in one way or another.

I strongly suspect that in those affected parishes in Louisiana (Louisiana has parishes, not counties), and in the affected counties in Mississippi and Alabama, Assessors

and their staffs are already becoming involved in the post-disaster efforts that none of them ever hoped would be necessary.

While most of us in the property tax assessment field are concerned with listing, classifying, and valuing property for property tax purposes in normal times, the critical need



for those records takes on a whole new dimension in a disaster environment. In many cases, particularly in smaller jurisdictions, the Assessor's records of land ownership and the improvements located thereon are the only parcel-level detail records available. Similarly, in many jurisdictions, the Assessor's parcel mapping and/or GIS may be the only parcel-level mapping data that is available for that entire jurisdiction. In some past disasters, Assessor involvement has been even deeper—assessment personnel have been directly involved with damage assessment in conjunction with federal and state authorities. In extreme areas of destruction, the assessment records may become forensic. They establish what *was* there on a particular parcel.

In these circumstances, the stress on those assessment professionals can be extreme. Often, those people are victims of the disaster as well. Their offices may be damaged or destroyed. Field personnel may be out, day after day, personally witnessing and documenting continual scenes of damage and destruction. They will be exposed to the human suffering such a

disaster causes. Assessment personnel often have deep personal attachments to their community and will be contacting friends and professional acquaintances whose property is damaged or destroyed. Simply getting around can be a chore, even days or weeks after the disaster. It can be filthy, uncomfortable, and—at times—even dangerous work. I have talked to assessment people who have been through such natural disasters, and often many of those Assessors and Appraisers show symptoms of post-traumatic stress syndrome. Still, in most cases, the involvement of assessment professionals has been viewed as a critical part of the post-disaster recovery process. We undoubtedly will hear stories about this in the months and years following Katrina.

We certainly hope that a disaster of such magnitude never strikes a Wyoming community. Earlier this summer, though, the tornado that destroyed a good part of Wright, no less severe than Katrina on the impact upon its individual victims, reminded us that natural disasters can and do occur in Wyoming. So, how can an Assessor's office prepare for a natural disaster? Well, the best way that it can prepare is by doing its normal tasks as accurately and professionally as possible. Make sure that property characteristics are accurately captured. Keep records and maps up to date. Have property photographs. Assure redundancy in data—make sure computer backups are done and monthly backups are stored in safe locations off-site. With the new CAMA system, assure that data

replication is occurring to the state. Have staff calling trees and emergency plans in place. Discuss the Assessor's potential role in disaster relief and/or damage assessment with local emergency preparedness personnel before a disaster occurs. Know the county's disaster preparedness plan. Discuss with the Property Tax Division what resources may be available to assist in the event of a disaster. In other words, be prepared.

We certainly hope that no natural disaster befalls any community in Wyoming (or anywhere else for that matter). Katrina gave all of us a harsh reminder, though, that Mother Nature is still in charge. The best we can do in both our work and personal lives is to prepare for events that we pray never occur. Again, join with me in extending our thoughts and prayers to the victims of Katrina. Their road to recovery is just beginning.

Wade W. Hall
Administrator
Property Tax Division



Scope Management

In any computer development and deployment project, one of the greatest dangers is "feature creep." Feature creep happens when the original planned for design and its associated features begin to grow exponentially. While growth is normally a good thing, in this realm it can have a negative impact on the original design goals and it oftentimes greatly increases the project's cost and time to deploy. Subsequently, it is important to set the boundaries of the project and adhere to those guidelines as you move forward.

The Property Tax Division has discovered such a boundary that needs clarification. The deployment

plan in each county is to provide computers for every full time employee with additional unit(s) for the front counter for customer support. We are not, however, authorizing the deployment of hardware/software resources under our current contract with CCI to any local agency outside of the Assessor's office. This includes the Treasurers, Clerks, etc.

This does not affect the Assessor's ability to pass on an assessment roll or to provide a download for other county functions (i.e., GIS, etc.). It does, however, reduce the Assessor's ability to put a public access PC in the other offices with a direct link to RealWare.

Please note the word "reduce" in the paragraph above. Physically, there is no reason that access couldn't be provided throughout the courthouse. The primary reason for not doing this, or at least for the Property Tax Division to pay for this connectivity, is "feature creep." With a deployment this size, it is important that we carefully watch our spending habits. In this particular case dollars were not budgeted for other county agencies.



If the county chooses to extend the RealWare public access piece to the other county agencies they will need the following two items:

1. PC workstation that is capable of running the RealWare public access piece.
2. Additional Oracle licenses for each additional workstation. The county can expect to pay around \$150 - \$160 per seat the first year and \$40 per year in annual maintenance and a support agreement per seat.

The licensing for RealWare itself is being taken care of by the Department of Revenue. The Assessor should plan on coordinating this portion of the installation with the Project Manager, Ko Clifton, at CCI. Ko will make sure that you have all

the information you need to successfully extend your data to other county agencies!

David Chapman
CAMA/GIS Manager
Property Tax Division



Tax District Status

Over the last eight months, we have seen a great increase in documentation received from special districts and governmental entities. In general, a taxing entity must file an acceptable legal description and/or a boundary map and a forming document depending on formation date. If formed before January 2003, the taxing authority is not required to have a forming document. We highly recommend that a copy of the forming document as well as a legal description and boundary map be on file. For an entity formed after January 2003, a forming document is required.

The special districts non-compliance rate dropped from 70% to 11%. This new non-compliance percentage represents a total of 41 special districts out of a total 378. The majority of those still missing required data are either Improvement and Service Districts or Water and Sewer Districts. In both cases, these entities are usually lacking either an acceptable boundary map or a legal description.



The current non-compliance rate for governmental entities not in the special district category (such as schools, community colleges and city/towns) is 31%, or 48 out of 153. Per a recent AG's opinion, these governmental entities do not lose their taxing ability for non-compliance.

As of August 9th, 2005, a new compliance status letter was sent to each taxing entity with the ability to levy a mill. This letter advised each entity of document(s) that may be missing from the Department's file. In the letter, we also advised the entity that the deficiencies are to be submitted by November 1st, 2005, in order to process the data in a timely matter and to meet the new statutory requirements.

Despite the enormous amount of additional paperwork we have received from taxing authorities, we have discovered a number of entities that have been formed but have not submitted any documentation. Nine of these entities are in Natrona County and four new districts are still a "work-in-progress". When discovered, these entities receive a letter detailing any compliancy problems.

As far as entities being removed, there have been very few. Only three special districts were dissolved as a result of statute change. The removals of these entities were the result of the county concluding that their function was no longer needed.

The biggest continuing issue is the fact that most Assessors do not track all special districts. Some Assessors are complaining that tracking a special district that normally charges only a fee will increase their workload and the amount of detail required to produce an assessment roll. This workload entails mapping the entity, putting a new tax district code in CAMA, properly identifying every parcel in the district, and communicating this new information to the Treasurer. In return, some districts ask the Assessor for a list of property within the district boundary. This is very useful information, but oftentimes constitutes additional work for the Assessor and their staff. Nonetheless, it is important that the Assessor tracks *all* taxing authorities with the ability to levy a mill.

On the Property Tax Division side, the CAMA/GIS/IT staff has undertaken a massive cross training effort to train all staff members about special district issues. This has already helped in processing and grading documentation. It has also helped expedite our notifications to taxing entities. The next step in the process is training staff members in working the district data from beginning to end. This will include all of the steps required to implement a special district from the raw materials received from the taxing authority to the creation of the tax district map. To this end, each staff member will eventually have the ability to create and manage tax district data.

Bob Eicher
GIS Analyst
Property Tax Division

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Microsoft Access & RealWare:

HELP!?!?!?

As we move forward with the CAMA conversion to RealWare, many counties have expressed concerns regarding the level of training in Micro-soft Access that will be required to maintain their day-to-day duties. In fact, some offices feel they need to go as far as bringing a Microsoft Access "expert" on staff. While Microsoft Access does provide a lot of powerful tools that will eventually provide a great deal of flexibility in your day-to-day job, it is unnecessary (and unrealistic, for that matter) to have a level of expertise in Access "right out of the gate."



Once RealWare is initially installed in your office, a majority of your time will be devoted to familiarizing yourself with the new application. For typical county user, specifically in the beginning of this process, RealWare will provide all of the functionality required to be successful in your day-to-day duties. RealWare provides a Windows based interface that comes built-in with all of the reports, batch processes, search functions and a variety of other tools that will help ensure continued success in your duties.

Nonetheless, the Property Tax Division recognizes that as we move forward, there is a definite value in developing a well-rounded skill set in Microsoft Access. As a result, we are currently working on an introduction to Microsoft Access course. Look for details on this course offering to come in the near future. This course will be designed for even the most novice users of Access.

As for the "power users" in each county, there will be opportunities to develop advanced skills through CCI's Power User Training. These seminars will provide a little more advanced look at query building, including how to account for versioning in RealWare. At the completion of this training the "power users" should have a good feel for creating basic Ad Hoc Reports to supplement those already provided by RealWare.

However, please understand that Microsoft Access can be a very complex database management system. It will take a lot of training and experience to develop a real level of "expertise." **The Good News:** For the beginning RealWare user it will not be necessary to be a Microsoft Access "professional" to be successful in your duties. RealWare comes complete with all of the tools necessary for you to be effective in your job. Access is really designed to be a supplement to RealWare for the more advanced "power users."

I hope this information helps to ease some of your anxieties about

working within RealWare. Again, if you have any questions or concerns regarding the content of this article please contact the CAMA/GIS/IT section of the Property Tax Division.

David Ray
Appraiser
Property Tax Division

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CAMA Q and A

A lot of questions have been generated this month. I have tried to encapsulate a few of these with the answers for your review. I would like to thank Ko Clifton from CCI on his contributions to this article.



Question #1: Several County Assessor's have requested to contract with Colorado CustomWare (CCI) to provide educational services outside of the contract. What are the guidelines on this?

Answer #1: We would encourage each County to work through the normal education process that has been set in place to learn RealWare. The training agenda that was put together by CCI is based on years of experience in deploying RealWare in jurisdictions around the country. If you are looking for appraisal training, which includes subjects such as Marshall & Swift, please contact Ken Uhrich of the Appraisal Services Group.

Question #2: Oil & Gas/Personal Property. What is the plan for renditions? Several counties send renditions out in December (or before). As I understand it the

personal property and oil/gas program is still not working and won't be available until December.

Answer #2: The CAMA/GIS Group spoke with CCI a week or so ago on the personal property renditions. CCI tested the routine to print those items and have identified no additional problems in the routine. CCI indicated that this portion of the software will be available when the next sets of counties go live in October. Please note that a big part of any process within RealWare is the condition of a county's data after conversion. Normally, CCI will generate an error list several weeks before the conversion process begins to help with data cleanup. This process continues through the go-live week. The use (or non use) of the personal property rendition in December will depend greatly on the status of each individual county's data after the conversion.

Question #3: Regarding the Legacy CAMA system, I keep hearing repeatedly that counties need to have the mainframe available for an extended length of time after converting to be able to run reports, if nothing else. Counties are using it to run reports in an effort to find properties that had problems in the conversion. In most cases, that is the only way they can find those properties.

Answer #3: Our original intent was to turn off the legacy system after ninety days. This decision has been reconsidered and a new alternative is being implemented. In last month's edition of the Ad Val Advisor, Ed Schmidt's article, "Thinking Outside the Box", announced our intention of deploying a PC version of the mainframe that each county will have access to indefinitely. The mainframe will not be shutoff in any county until this program is ready for the County Assessors.

Question #4: It appears that special districts are still a problem.

Counties are not able to track special districts through RealWare.

Answer #4: It is important that we clarify the term "special districts." CCI presently handles any special district with the ability to levy a mill. These types of districts are an integral part of the RealWare application and must be entered to create an assessment roll. CCI's software also handles fee based special districts, albeit the current functionality is somewhat limited. But not to worry, the project team has created a work order that will allow the user to define a dollar or percentage type adjustment. This type of approach will allow the system to handle most any special district we can collectively throw at it. Due to the fact that these types of districts are not currently contained in the mainframe, we put a lower priority on the development of this module. Nonetheless, this change is scheduled for release 4.11 and should be in place by December, 2005.

Question #5: Veterans Program. How is the veterans program coming? Will it be ready for next spring, and if so how does it work?

Answer #5: The veteran's state-wide research program has been delayed do to changes in programming staff. We are still pushing to have this database completed by December, 2005. Nonetheless, the RealWare product is still capable of recording and handling the veteran's exemption at the account level. The tracking of the exemption amounts available for veterans state-wide will occur in the veteran database. CCI and DOR are working on an integration piece between the two systems.

Question #6: Notice of Value or NOV. Has anybody seen a Notice of Value form yet?

Answer #6: RealWare currently has a Notice of Value form. This form is different than what counties have been traditionally

exposed to. However, the format of the NOV is very consistent with the requirement's set forth in Wyoming statute and rules. The problem with any of the "canned" reports generated out of RealWare is Wyoming's ability to adapt to the way they are presently developed and not trying to change the reports simply for change sake.



This is not to be mistaken with those changes that are more than just cosmetic in nature. In Wyoming, the Property Tax Division has heard a lot of requests to include veteran's exemptions, fee-based special districts and other assorted sundry items. This is definitely a modification from the current CCI NOV format.

Nonetheless, here is what has occurred so far:

1. CCI and DOR have collected a wide range of examples of current NOV's. This research has also included all of the different sizes, paper types and content variations from several counties.
2. CCI and DOR developed work orders to help group like accounts together to help minimize the overall number of NOV's that the county may need to print. This was a request that started with the Beta counties.
3. The project team was initially pushing to have the Beta counties use the NOV's this year. Unfortunately, time constraints made that an impossible task. With the NOV being delayed by a full year, we have had other pressing matters to take care of. While the NOV hasn't been forgotten, it has, by necessity, taken a back seat to more current topics.
4. The overall plan for NOV's is to have everything developed and ready for use by the beginning of next year.

Question # 7: It was asked by Fremont County if there could be a

box to indicate if the square footage came from the sketch or is hand calculated.

Answer #7: This would be an enhancement request and should be handled by the Property Tax Division and the Wyoming User Group (WUG).

Question #8: The counties wanted to know what the turn around time is on alterations to the new system and when they will be able to use the new fixes.

Answer #8: The answer to this question depends on many factors:

An "enhancement" (if approved) will take 3 to 8 months. An enhancement already in development will be ready according to the CCI release schedule available from the Wyoming Project sharepoint site.

A "bug" will be evaluated by CCI staff, DOR, and the county involved to grade its severity, scope and the possibility of a "work-around". Based on that, the schedule for the fix will be determined and in VERY RARE cases "Hot Fixed". Otherwise it is scheduled for the next possible service release.

A "conversion issue" will be evaluated to determine if the error is a result of the conversion routine, bad data, or simply unexpected (by the county) results in the mapping. Based on that, the appropriate action will be taken. In some cases no action will be taken other than assistance to the county on how to fix the data or change their processes to accommodate the new system.

Question #9: Weston County wanted to know when the GIS interface is going to happen.

Answer #9: There is not a firm date for the GIS deployment yet. We should have an estimated timeframe by the middle of September, 2005.



Question #10: Carbon County asked when the state assessed properties would be loaded into the new system.

Answer #10: The data for state assessments has already been provided to CCI. CCI will be testing the State Assessed module by the end of August, 2005. Based on that test the data will be downloaded to the county sites within a few weeks.

Question #11: Fremont County asked if there is a way to identify the last time a parcel was reviewed. They would be happy with a report as long as it gave a date of an actual review and not just the fact that they changed an address etc. that you would see in View History.

Answer #11: There are several ways to track the last appraisal date, but to date there is not a report for it. If this is a state required report we will need to define the report and generate a work order for scheduling.

Question #12: It still appears that totals for oil and gas reports are lacking. The totals do not appear in the Reports of Totals by Class in the jurisdiction reporting or any other jurisdiction report other than the Top 10. This seems to be the same case with personal property.

Answer #12: There are two issues here; one is the canned reports currently in the Oil and Gas module. In a nutshell, they were designed around how oil and gas worked prior to the Wyoming work order which added the line detail items for trending purposes. These reports need to be modified to accommodate those changes. Secondly, CCI is presently in the process of creating the Custom Report Database for Wyoming and some of these issues can be resolved using that tool. The rest of the reporting requirements will be addressed in the current work order to enhance reports within O&G in Version 4.11. Again, these enhancements are scheduled for completion by December, 2005.

Question #13: Will the counties be able to load their pictures of personal property or oil & gas into RealWare?

Answer #13: The ability to add photos or documents already exists as of version 4.08.01 of RealWare in both the personal property and oil and gas module by simply navigating to the Document Tab.

Question #14: Would there be a way for a county to populate their oil and gas owners, legals and API numbers from the Wyoming OGCC web site?

Answer #14: The answer is probably yes; however, this would definitely be beyond the scope of the current project and would be considered a future enhancement.

Question # 15: Counties have asked about the Marshall & Swift books and their yearly updates.

Answer #15: After each county goes live with RealWare, the county executes an agreement with CCI and Marshall & Swift for delivery of the books. That form is then faxed to Marshall & Swift and the books and subsequent updates are shipped directly to the county.

Question #16: Fremont County wondered if there was a way to expand the accepted instruments for the non-sale drop down list.

Answer #16: All requests for changes in "state-wide" lookup codes will be processed through the committees and the Wyoming User's Group. This will ensure these lists are managed for uniformity into the future.

David Chapman
CAMA/GIS Manager
Property Tax Division

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The RealWare Add On Table (tlkpAddon)

It seems this table is creating a lot of controversy among the counties that have gone live. The term **tlkpAddon** may seem foreign to some of you who have not yet converted to RealWare. This table is the equivalent of the CLT OBY's and the WYS BKMI tables. The only difference is that this table contains only 166 items and is not editable by the jurisdictions. The limitations put in place by the Department of Revenue on this table are related to the following:

1. Uniformity must be ensured when the Department of Revenue and State Board of Equalization are analyzing or researching data across county lines. For example, if we are running statistical measures on certain property characteristics or items like gazebos, we need to be sure that only one code exists for every item. This does not mean that codes or items cannot be added to the table. The OBY/BKMI Committee diligently communicated that additional property characteristics would be added through agreement and approval of the Wyoming Users Group. This will allow the table to remain uniform in all jurisdictions.
2. Many of the items Assessors had in the existing OBY or BKMI tables are included in the base code of the occupancy code in Marshall & Swift and are no longer applicable.
3. It would be impossible to have a uniform CAMA system statewide if all assessing jurisdictions were editing and adding to the tables.

As a final point, it should be stressed that the values that reside in the tlkpAddon table are the sole responsibility of the Assessor. The Department of Revenue will not be supplying costs for the items in this

table. We are providing you with Marshall & Swift resources so you can develop these costs and will assist you in this process if needed. We realize that the initial research and development of these costs appear to be overwhelming, but ultimately it will allow you to support and defend your appraisals.

Jeffery Moore
Principal Appraiser
Property Tax Division

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Upcoming Property Tax Division Sponsored Education

09/22/05 – 09/23/05

Basic Real Property (Land Title)
Casper, WY

10/03/05 – 10/04/05

IAAO Workshop 163,
Marshall & Swift Cost Approach –
Commercial,
Evanston, WY

10/31/05 – 11/04/05

AG Land Course
Cheyenne, WY

For information on classes, please
contact
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