

County assessor offices fared better on a 2014 state performance audit compared to last year, but more than a quarter still received a failing grade on their property evaluation practices, according to the review. The audit, conducted by the Oklahoma Tax Commission, gave passing scores to 56 of 77 county assessor offices across the state. Overall, 14 more offices received passing scores in 2014 compared to the 2013 review. However, most of those that continued to receive failing audit scores received large point deductions on review criteria dealing with the use of computers to appraise large numbers of properties. One goal of the government audit was to see how the use of computer programs by counties to place valuations of properties compared to their actual cash values when the properties were sold. County assessor offices have been under a mandate for over 20 years to utilize so-called computer-assisted mass appraisal to value properties. But some county officials, citing a lack of funding, have been slow to fully implement the systems, according to officials. "Computer-assisted mass appraisal) valuations continue to be significant areas for county improvement," the audit stated. Failing the audit were Adair, Bryan, Choctaw, Coal, Garvin, Haskell, Johnston, Latimer, LeFlore, Lincoln, McCurtain, Murray, Nowata, Okfuskee, Ottawa, Pittsburg, Pontotoc, Pushmataha, Seminole and Woodward counties, in large part due to receiving scores of zero in areas of the review dealing with mass appraisal. Counties that did not actively value properties using computer-assisted mass appraisal and place the scores on the assessment roll received a zero score on that portion of the review. The audit otherwise generally praised assessors for work in the areas of mapping, educational accreditation, agricultural use value methodology, constitutional valuation limitations and other general administrative and procedural items. Tulsa County scored slightly in its 2014 audit score compared to 2013. In 2013 it received the highest score among the counties, a 265 out of 275 possible. This year, Tulsa County scored 246 out of 275 possible points. It tied with Oklahoma and Osage counties in scoring, receiving deductions in areas dealing with commercial property valuations. "They are fairly minor things," said Pat Milton, first deputy and chief of staff for the

Tulsa County Assessor. A recent surge in apartment complex sales in Tulsa County has contributed to some property appraisal measures being off, Milton said, adding "there's very little we can do about that." "We put the value on it that we believe is accurate as of Jan. 1 and then somebody comes along and makes a speculative purchase on some of this stuff," Milton said. "It's not only apartments, but apartments is where we are seeing the biggest variation." "It's sort of good news," Milton said. "If we had a stable commercial market, we wouldn't have got dinged on anything. It's a little bit unstable, but it's unstable for the right reasons."

Woods County, which flunked the audit in 2013, received a score of 268 out of 275 total possible. The score was the highest among the 77 counties. Curtis

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