

By Jamie Johnson
12/15/82

COMANCHE COUNTY Commissioners today hired an outside firm to review and reevaluate all of the more than 40,000 parcels of land in Comanche County over a five-year period.

The move is intended to bring the county in compliance with state Supreme Court orders issued during the past 10 years to achieve statewide equalization of assessments for residential, commercial and agricultural property. County governments were told to assess all property for tax purposes at an average of 12 percent of fair market value, with a 3 percentage point deviation either way.

In 1981, assessment rates in Comanche County Placed residential property at 8.70. Agricultural property at 7.15 and commercial property at 10.22.

Over the five-year span, Comanche County will spend more than \$900,000 on the revaluation project, this more than doubling the county assessor's current budget of \$90,000 for each of those five years. Total contract price is based on a fee of \$21.50 for each parcel of land, estimated at about 42,000 parcels in Comanche County.

A special, separate budget will be set up by the county assessor for the revaluation project. Costs will be shared by the public schools, Great Plains Area Vocational-Technical School and the Health Department, Comanche County Assessor Richard Dalton said.

ALTHOUGH PERIODIC re-assessments have been completed by the county assessor, revaluations every five years have never been accomplished as required by law.

Since county governments cannot enter into contractual agreements for more than one year, the contract with G.E.M. & Associates of Kiowa reads that the firm will field review and inspect taxable real estate and improvements for one year with annual renewals options.

The revaluation will be an ongoing project, since state law requires revaluations to be repeated every five years. Monies spent on the revaluation for the first time next year will be a permanent part of the county budget.

The contract will be put into immediate action after being signed by the three county commissioners, the county assessor, the county clerk and the three members of the county excise board.

Each year, about 20 percent of the property in Comanche County will be revalued. Which portions to be revalued first has yet to be decided. Officials also are considering a plan to go ahead with the revaluation process but put all the new assessments on the tax rolls at the same time.

All the parties involved in the contract met to discuss its contents Tuesday. G.E.M. & Associates is Glenn E. Mask and his son Rick, who have been involved in county revaluation in a total of 45 years. county revaluation process but put all the new assessments on the tax rolls at the same time. An initial \$63,000 will be allotted as a down payment for set-up cost and special cards for each parcel of land in the county, numbering between 40,000 and 45,000.

The end result of the revaluation will be a complete inventory of each parcel of land, including scale outline sketches of the parcel and improvement, construction data, statements on condition, depreciation, obsolescence, additions, deductions and other pertinent data. The contractors have agreed to inspect every piece of property, including the exterior of the any improvements. All property recorded on file will be reviewed for correctness, accuracy and classification, according to the contract.

The firm also agreed to be present at county equalization hearing for property owners grieving new assessment ratios. As part of the contract, the Masks will represent the county for 120 hours, or 15 full, eight-hour days, for the yearly hearing.

Glenn Mask said that in previous experience at other counties, property owners had complained about the new assessments initially, but protest hearings were relatively quiet every five years hence.

Richard Dalton, county assessor, said that while some property owners may fight the revaluation, the project is a long time coming.

" This is something I think everyone, if they were honest, would know is needed," Dalton said. " We all pay taxes."

Hiring an outside firm removes political pressure from the county assessor to assess property at lower rates than required, said Western District Commissioner Frank Hawthorne.

With an outside firm being responsible for new valuations, Hawthorne said, this " takes the politics out" of assessment ratios.

Dalton said his job during the five year project will be to oversee the

reevaluation process, analyze the reports and maintain records.