

ENGROSSED HOUSE
BILL NO. 1981

BY: CROCKER of the HOUSE

and

EASLEY of the SENATE

(REVENUE AND TAXATION - AMENDING 68 O.S. 1991,
SECTION 2823 - VISUAL INSPECTION PROGRAM -
EFFECTIVE DATE)

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2823, is amended to read as follows:

Section 2823. A. For the fiscal year beginning July 1, 1992, and each year thereafter, the cost of the comprehensive program of visual inspections for real property shall be paid by appropriate warrants from those who receive the revenues of the mill rates levied on the property of the county as prescribed by this section. The county assessor shall prepare a budget for the comprehensive program of visual inspections for real property and file such budget with the county excise board or county budget board.

B. The county excise board or county budget board shall apportion such cost among the various recipients of revenues from the mill rates levied, including the county, all cities and towns, all school districts, ~~excluding any~~ all sinking funds of such recipients, and all jurisdictions specified in subsection D of this section, in the ratio which each recipient's total tax collection authorized from its mill rates levied for the preceding year bears to the total tax collection authorized of all recipients, ~~excluding~~

~~sinking funds,~~ from all their mill rates levied for the preceding year.

C. ~~Such amounts shall constitute a charge and be included in or added to the budgets of each such recipient and~~ Upon receipt of the billing statement provided for in subsections D and E of this section by each such recipient, the mill rates to be established by the board for each such recipient for the current year shall include and be based upon such amounts. ~~Then the board and each such recipient shall appropriate the said~~ and shall constitute an appropriation of such amounts to the county assessor for expenditure for the expenses of administering the visual inspection program each year. If, after approving its budget, the governing body of a recipient determines that there are no funds available to pay the amount of the billing statement, the governing body shall serve written notice to that effect to the board. Such notice shall constitute conclusive evidence of a financial obligation of the recipient. The board may seek a judgment for the amount of such obligation and court costs in the district court of the county in which the board is located.

D. The county assessor shall render a statement to each of the jurisdictions within the county which receive revenue from an ad valorem mill rate ~~excluding sinking funds.~~ Such statement shall include the following information:

1. The current fiscal year in which the charge has been incorporated in the jurisdiction's budget;

2. All jurisdictions receiving statements from the county assessor, the mill rate for each in the previous year, and the proportion of each to the combined mill rates of all jurisdictions within the county for the previous year; the proportions specified in this paragraph should sum to one hundred percent (100%); and

3. The charge for the entity receiving the statement as well as the charge for each jurisdiction of the county based upon the

proportions specified in paragraph 2 of this subsection; the total of all current year charges for all county jurisdictions should sum to the total county assessor's budget for the current fiscal year.

E. In any county wherein any jurisdiction's budget and mill rates are not subject to review and approval by the county excise board, the county assessor shall nevertheless include any such jurisdiction in the calculations required under subsection A of this section. The county assessor shall also render a billing statement to any such jurisdiction showing the charge for the current fiscal year due from the jurisdiction. Such billing statement shall also show all the information specified in paragraphs 2 and 3 of subsection D of this section. Such billing statement shall clearly indicate that the charge payable by the jurisdiction is due and payable by December 31 of the current fiscal year.

SECTION 2. This act shall become effective July 1, 1992.

Passed the House of Representatives the 5th day of March, 1992.

Speaker of the House of
Representatives

Passed the Senate the ____ day of _____, 1992.

President of the Senate