

STATE OF OKLAHOMA

2nd Session of the 43rd Legislature (1992)

HOUSE BILL NO. 1981

BY: CROCKER

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68
O.S. 1991, SECTION 2823, WHICH RELATES TO THE
COMPREHENSIVE VISUAL INSPECTION PROGRAM; MODIFYING
COMPUTATION FOR PAYMENT OF THE COSTS OF THE
PROGRAM; MODIFYING MANNER OF PAYMENT FOR CERTAIN
COSTS OF THE PROGRAM; PROVIDING AN EFFECTIVE DATE;
AND DECLARING AN EMERGENCY.

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~~ E 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~~ Except as provided in subsection D of this section, such amounts shall constitute a charge and be included in or added to the budgets of each such recipient and 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 amounts to the county assessor for expenditure for the expenses of administering the visual inspection program each year.

D. The amounts of such costs which are directly attributable to the sinking funds of any of the recipients of revenues from ad valorem mill rates within a county shall not be included in the total tax collection of any such recipient for the purpose of determining the apportionment of such cost by the county excise board or the county budget board pursuant to the provisions of subsection B of this section. The amounts of such costs which are attributable to such sinking funds for any fiscal year may be paid by any such recipient out of the general fund of the recipient in the fiscal year for which the apportionment of such costs is made by the county excise board or county budget board. In the event any such recipient does not pay such costs out of its general fund, the costs shall be paid out of the sinking fund of the recipient in the fiscal year immediately following the fiscal year for which the apportionment of such costs was made by the county excise board or the county budget board.

E. 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.~~ F. 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~~ E 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.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

43-2-7857

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