

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1467

By: Hamilton (James)

COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; abolishing the Ad Valorem Task Force; transferring duties, property, personnel and rules of the Task Force to the Ad Valorem Division of the Oklahoma Tax Commission; providing procedures relating to the transfer of personnel; creating the Ad Valorem Transition Oversight Committee; providing for membership; providing for reimbursement of certain expenses; specifying duties; providing for staffing of committee; amending 68 O.S. 1991, Sections 2947 and 2948, which relate to computer-assisted mass appraisal-related revolving funds; changing reference; repealing 68 O.S. 1991, Section 2946.1, which relates to the Ad Valorem Task Force; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2946.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The Ad Valorem Task Force is hereby abolished, effective July 1, 1993.

B. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the Ad Valorem Task Force are hereby transferred to the Ad Valorem Division of the Oklahoma Tax Commission.

C. The coordinator position of the Task Force shall cease to exist July 1, 1993. Such employees of the Ad Valorem Task Force as may be needed may be employed by the Ad Valorem Division of the Oklahoma Tax Commission.

D. All rules of the Ad Valorem Task Force pertaining to the functions and powers herein transferred and assigned to the Ad Valorem Division of the Oklahoma Tax Commission, in force at the

time of such transfer, shall continue in force and effect as rules of the Ad Valorem Division of the Oklahoma Tax Commission until duly modified or abrogated by the appropriate body.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2946.3 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. There is created the Ad Valorem Transition Oversight Committee. The Committee shall be composed as follows:

1. The State Auditor and Inspector or designee;
2. The Director of the Oklahoma State University Center for Local Government Technology;
3. The Superintendent of Public Instruction or designee;
4. The President of the County Assessor's Association of Oklahoma;
5. The immediate past President of the County Assessor's Association of Oklahoma; and
6. Two members appointed by the Governor, two members appointed by the President Pro Tempore of the Senate, one of whom shall be a member of the Senate, and two members appointed by the Speaker of the House of Representatives, one of whom shall be a member of the House of Representatives. One member appointed by the Governor, one member appointed by the President Pro Tempore of the Senate and one member appointed by the Speaker of the House of Representatives shall have a professional appraiser designation from at least one of the following organizations: American Institute of Real Estate Appraisers, American Society of Appraisers, American Society of Farm Managers and Rural Appraisers, International Association of Assessing Officers, International Right-of-Way Association, National Association of Independent Fee Appraisers, National Society of Real Estate Appraisers, and the Society of Real Estate Appraisers, or experience with computer-assisted mass appraisal systems.

B. The chairman of the Committee shall be the State Auditor and Inspector. The vice-chairman of the Committee shall be elected by the membership of the Committee.

C. No member of the Ad Valorem Transition Oversight Committee shall receive a salary for duties performed as a member of the Committee. Reimbursement for necessary travel expenses incurred in the performance of their official duties as a member of the Committee shall be paid by the appointing authority in accordance with the provisions of the State Travel Reimbursement Act.

D. The Committee shall work together as required to:

1. Monitor the progress of and coordinate the transition of the Ad Valorem Task Force's operations to the Ad Valorem Division of the Oklahoma Tax Commission;

2. Review and make recommendations concerning state-appropriated funds for the implementation and continued operation of the computer-assisted mass appraisal system in the counties of the state;

3. Receive suggestions, complaints or other information from county assessors or other county officers pertaining to the operation of the system and to make recommendations pertaining thereto to the Oklahoma Tax Commission or the Legislature; and

4. Perform such other duties as provided by law.

E. Staff for the Committee shall be provided by the Ad Valorem Division of the Oklahoma Tax Commission.

F. The Committee shall be terminated as of July 1, 1994.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2948, is amended to read as follows:

Section 2948. A. There is hereby created in the State Treasury a revolving fund for the Office of the State Auditor and Inspector to be designated the "Computer-Assisted Mass Appraisal Local Assistance Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of appropriations made by the Legislature. Monies appropriated to the fund shall be expended by the Ad Valorem ~~Task Force~~ Division of the Oklahoma Tax Commission for the purpose of making payments to entities that receive revenues from the mill rates levied on the property of the county that can demonstrate that it would be an extreme fiscal hardship for the entity to make the payments required by Section 2481.4 or Section 2823 of this title.

B. The Ad Valorem ~~Task Force~~ Division of the Oklahoma Tax Commission shall determine which entities or counties are eligible to receive payments from the "Computer-Assisted Mass Appraisal Local Assistance Revolving Fund". ~~Those entities that receive monies from the fund shall be required to reimburse the fund, not later than ten (10) years from the receipt of the monies, in an amount that equals the original payment to the entity from the fund.~~

SECTION 4. AMENDATORY 68 O.S. 1991, Section 2947, is amended to read as follows:

Section 2947. There is hereby created in the State Treasury a revolving fund for the Office of the State Auditor and Inspector, to be designated the "Computer-Assisted Mass Appraisal Implementation Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of appropriations made by the Legislature. Monies appropriated to the fund shall be expended by the Ad Valorem ~~Task Force~~ Division of the Oklahoma Tax Commission for the purpose of implementing the visual inspection program and the computer-assisted system of mass appraisal as required by law.

SECTION 5. REPEALER 68 O.S. 1991, Section 2946.1, is hereby repealed.

SECTION 6. This act shall become effective July 1, 1993.

SECTION 7. 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.

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