

ENROLLED HOUSE
BILL NO. 1169

By: Claunch, Liotta, Reese,
Nance, Bengel, Calvey, Case,
Dank, Piatt, Winchester and
Worthen of the House

and

Dunlap, Herbert, Campbell,
Cain and Williams of the
Senate

An Act relating to revenue and taxation; creating the Task Force on Ad Valorem Tax Assessment Practices; setting forth membership; requiring appointments to be made by certain date; providing for meetings; authorizing reimbursement for travel expenses; providing for staffing requirements; setting forth duties of the Task Force; requiring certain report of findings and recommendations; providing for codification; 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 2950 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. There is created the Task Force on Ad Valorem Tax Assessment Practices.

B. The Task Force shall consist of eleven (11) members to be appointed as follows:

1. The Speaker of the House of Representatives shall appoint the following individuals:

- a. two members of the House of Representatives,
- b. one county assessor from a county with a population of fifty thousand (50,000) or less, and
- c. one person residing and owning real property in a county with a population of more than fifty thousand (50,000);

2. The President Pro Tempore of the Senate shall appoint the following individuals:

- a. two members of the Senate,

- b. one county assessor from a county with a population of more than fifty thousand (50,000), and
 - c. one person residing and owning real property in a county with a population of fifty thousand (50,000) or less; and
3. The Governor shall appoint the following individuals:
- a. one member of the State Board of Education,
 - b. one person who is a Certified Public Accountant, and
 - c. one person owning real property in the state.

All appointments pursuant to this subsection shall be made no later than July 1, 2001.

C. The Task Force shall elect from its members a chairperson. The Task Force shall meet at such times and places as it deems necessary to perform its duties as specified in this section. Meetings shall be held at the call of the chair.

D. Legislative members of the Task Force shall be reimbursed by their appointing authorities for necessary travel expenses incurred in the performance of their duties in accordance with Section 456 of Title 74 of the Oklahoma Statutes. All other members of the Task Force shall be reimbursed by their appointing authorities for necessary travel expenses incurred in the performance of their duties in accordance with the State Travel Reimbursement Act.

E. The Oklahoma Tax Commission and the Senate and the House of Representatives staff shall provide such staff support as is required by the Task Force.

F. The duties of the Task Force shall be as follows:

1. To study and review the assessment practices used by the county assessors in this state to determine the fair cash value of locally assessed property;

2. To review the various constitutional and statutory provisions governing the assessment of locally assessed property in Oklahoma;

3. To compare the assessment practices in Oklahoma with the practices used in the other states; and

4. To determine what constitutional and statutory changes are necessary to implement the recommendations of the Task Force.

G. The Task Force shall set forth its findings or recommendations in a report to the Governor and the Legislature no later than July 1, 2002. The Task Force shall be terminated as of July 1, 2002.

SECTION 2. 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.

Passed the House of Representatives the 22nd day of May, 2001.

Presiding Officer of the House of
Representatives

Passed the Senate the 23rd day of May, 2001.

Presiding Officer of the Senate