

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 SUBCOMMITTEE RECOMMENDATION  
4 FOR ENGROSSED

5 SENATE BILL NO. 857

6 By: Ballenger of the Senate

7 and

8 Jackson of the House

9 SUBCOMMITTEE RECOMMENDATION

10 An Act relating to revenue and taxation; amending 68  
11 O.S. 2001, Section 2816, as amended by Section 4,  
12 Chapter 346, O.S.L. 2007 (68 O.S. Supp. 2008, Section  
13 2816), which relates to ad valorem taxes; requiring  
14 specified entities to provide certain computer  
15 support and training to certain counties; providing  
16 for expenses incurred to be paid from certain fund or  
17 by fee; providing an effective date; and declaring an  
18 emergency.

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

20 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2816, as  
21 amended by Section 4, Chapter 346, O.S.L. 2007 (68 O.S. Supp. 2008,  
22 Section 2816), is amended to read as follows:

23 Section 2816. A. The Director of the Ad Valorem Division of  
24 the Oklahoma Tax Commission, the first deputy within such division,  
all field analysts or equalization and assessment analysts within  
such division, each elected county assessor assuming office on or

1 after January 1, 1991, all first deputies within such assessors'  
2 offices and all personnel involved in the actual appraisal of real  
3 property shall be required to achieve educational accreditation as  
4 prescribed by this section. Such accreditation shall be achieved  
5 within the time prescribed. Failure to achieve such accreditation  
6 shall result in forfeiture of office or termination of employment.  
7 A vacancy in a public office created for failure to achieve such  
8 accreditation shall be filled in the manner provided by law.

9 B. Accreditation for persons designated in subsection A of this  
10 section shall consist of initial accreditation and advanced  
11 accreditation as follows:

12 1. Within one (1) year from the date an assessor is elected to  
13 office, the assessor shall be required to successfully complete  
14 initial accreditation. If the assessor does not successfully  
15 complete testing or some part of the requirement, initial  
16 accreditation shall be completed within eighteen (18) months from  
17 the date of the assessor's election to office. Initial  
18 accreditation shall consist of successful completion of two (2)  
19 academic units. The first academic unit shall consist of basic ad  
20 valorem taxation law, legal responsibilities of the assessor's  
21 office, the role of the county assessor, valuation requirements and  
22 assessment administration. The second academic unit shall consist  
23 of basic appraisal and assessment processes.

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1           2. Within one (1) year from the completion date of initial  
2 accreditation, the assessor shall be required to successfully  
3 complete advanced accreditation. If the assessor does not  
4 successfully complete advanced accreditation testing or some part of  
5 the requirement, advanced accreditation shall be completed by July  
6 1, 1995, for persons holding office on May 27, 1993, or for persons  
7 assuming office after May 27, 1993, within eighteen (18) months from  
8 the date initial accreditation is completed. Advanced accreditation  
9 shall consist of successful completion of four (4) academic units.  
10 Each unit shall consist of one of the following topics:

- 11           a. appraisal procedures,
- 12           b. valuation of personal property,
- 13           c. valuation of agricultural property, and
- 14           d. mass appraisal procedures.

15           3. A county assessor's deputy not previously accredited  
16 pursuant to paragraphs 1 and 2 of this subsection shall be subject  
17 to the same requirements as the county assessor. Failure to  
18 complete the accreditations within the times prescribed shall result  
19 in dismissal of the deputy.

20           4. For any person required to achieve accreditation pursuant to  
21 this section and for whom the period of time to complete the  
22 accreditation is not otherwise prescribed, the accreditation shall  
23 be completed within eighteen (18) months of January 1, 1991 or  
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1 within eighteen (18) months of the beginning date of employment if  
2 such person is initially employed after January 1, 1991.

3 C. Each county assessor who has successfully completed advanced  
4 accreditation shall thereafter be required to complete a continuing  
5 education requirement of thirty (30) hours every three (3) years.  
6 Failure to complete the continuing education requirement shall  
7 result in forfeiture of any travel reimbursement until the  
8 requirement is completed. Continuing education shall consist of  
9 successful completion of academic units on changes in Oklahoma  
10 Statutes affecting ad valorem taxation, real estate or appraisal,  
11 valuation and appraisal methods, mass appraisal methods or other  
12 topics appropriate to the improvement of county assessor's offices.  
13 A deputy who has completed advanced accreditation as required by  
14 this section shall be subject to the continuing education  
15 requirement.

16 D. The Oklahoma State University Center for Local Government  
17 Technology, in cooperation with the Oklahoma Tax Commission and the  
18 County Assessors' Association, shall develop educational  
19 requirements, curriculum materials, appropriate study resources and  
20 examinations for an education program for accreditation purposes  
21 established in this section. The Center for Local Government  
22 Technology shall provide necessary classes, seminars and materials  
23 in support of the accreditation requirements. Nothing in this  
24 section shall be construed to prohibit use of the International

1 Association of Assessing Officers' course work, where applicable, or  
2 any of its professional designations, as a substitute for or  
3 supplement to the accreditation program requirements.

4 E. For purposes of the administration of the accreditation  
5 requirements, the Oklahoma State University Center for Local  
6 Government Technology shall be responsible for keeping an official  
7 record as to the accreditation of individual county assessors and  
8 deputies and others who are required to achieve accreditation. Such  
9 record shall be the sole responsibility of Oklahoma State University  
10 and shall be defined as an open record under Section 24A.1 et seq.  
11 of Title 51 of the Oklahoma Statutes. The Oklahoma State University  
12 Center for Local Government Technology shall be responsible for  
13 forwarding only the pass/fail results of individual testing to the  
14 Tax Commission. The Tax Commission shall issue the accreditations  
15 to all persons who have so qualified. All expenses incurred in the  
16 performance of the duties imposed upon the Oklahoma State University  
17 Center for Local Government Technology shall be paid out of funds  
18 appropriated or otherwise made available to the Tax Commission or  
19 the university may charge a reasonable fee to defray the cost of  
20 sponsoring the educational accreditation academic units required by  
21 this section.

22 F. The Oklahoma State University Center for Local Government  
23 Technology, in cooperation with the Tax Commission, the County  
24 Assessors' Association and the County Treasurers' Association shall

1 provide computer software programs, support of software and hardware  
2 including installation, maintenance, data management and training,  
3 to counties currently using the services previously provided by the  
4 State Auditor and Inspector. All expenses incurred in the  
5 performance of the duties imposed upon the Oklahoma State University  
6 Center for Local Government Technology shall be paid out of funds  
7 appropriated or otherwise made available to the Tax Commission, or  
8 the university may charge a reasonable fee to defray the cost of  
9 sponsoring the County Computer Assistance Program support services  
10 required by this section.

11 SECTION 2. This act shall become effective July 1, 2009.

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

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17 52-1-7574 CJB 03/31/09

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