

1 ENGROSSED SENATE
BILL NO. 857

By: Ballenger of the Senate

2
3 and

4 Jackson of the House

5
6 [revenue and taxation - ad valorem taxes - computer

7 support - effective date -

8 emergency]

9
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

14 Section 2816. A. The Director of the Ad Valorem Division of
15 the Oklahoma Tax Commission, the first deputy within such division,
16 all field analysts or equalization and assessment analysts within
17 such division, each elected county assessor assuming office on or
18 after January 1, 1991, all first deputies within such assessors'
19 offices and all personnel involved in the actual appraisal of real
20 property shall be required to achieve educational accreditation as
21 prescribed by this section. Such accreditation shall be achieved
22 within the time prescribed. Failure to achieve such accreditation
23 shall result in forfeiture of office or termination of employment.

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1 A vacancy in a public office created for failure to achieve such
2 accreditation shall be filled in the manner provided by law.

3 B. Accreditation for persons designated in subsection A of this
4 section shall consist of initial accreditation and advanced
5 accreditation as follows:

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

18 2. Within one (1) year from the completion date of initial
19 accreditation, the assessor shall be required to successfully
20 complete advanced accreditation. If the assessor does not
21 successfully complete advanced accreditation testing or some part of
22 the requirement, advanced accreditation shall be completed by July
23 1, 1995, for persons holding office on May 27, 1993, or for persons
24 assuming office after May 27, 1993, within eighteen (18) months from

1 the date initial accreditation is completed. Advanced accreditation
2 shall consist of successful completion of four (4) academic units.

3 Each unit shall consist of one of the following topics:

- 4 a. appraisal procedures,
- 5 b. valuation of personal property,
- 6 c. valuation of agricultural property, and
- 7 d. mass appraisal procedures.

8 3. A county assessor's deputy not previously accredited
9 pursuant to paragraphs 1 and 2 of this subsection shall be subject
10 to the same requirements as the county assessor. Failure to
11 complete the accreditations within the times prescribed shall result
12 in dismissal of the deputy.

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

19 C. Each county assessor who has successfully completed advanced
20 accreditation shall thereafter be required to complete a continuing
21 education requirement of thirty (30) hours every three (3) years.
22 Failure to complete the continuing education requirement shall
23 result in forfeiture of any travel reimbursement until the
24 requirement is completed. Continuing education shall consist of

1 successful completion of academic units on changes in Oklahoma
2 Statutes affecting ad valorem taxation, real estate or appraisal,
3 valuation and appraisal methods, mass appraisal methods or other
4 topics appropriate to the improvement of county assessor's offices.
5 A deputy who has completed advanced accreditation as required by
6 this section shall be subject to the continuing education
7 requirement.

8 D. The Oklahoma State University Center for Local Government
9 Technology, in cooperation with the Oklahoma Tax Commission and the
10 County Assessors' Association, shall develop educational
11 requirements, curriculum materials, appropriate study resources and
12 examinations for an education program for accreditation purposes
13 established in this section. The Center for Local Government
14 Technology shall provide necessary classes, seminars and materials
15 in support of the accreditation requirements. Nothing in this
16 section shall be construed to prohibit use of the International
17 Association of Assessing Officers' course work, where applicable, or
18 any of its professional designations, as a substitute for or
19 supplement to the accreditation program requirements.

20 E. For purposes of the administration of the accreditation
21 requirements, the Oklahoma State University Center for Local
22 Government Technology shall be responsible for keeping an official
23 record as to the accreditation of individual county assessors and
24 deputies and others who are required to achieve accreditation. Such

1 record shall be the sole responsibility of Oklahoma State University
2 and shall be defined as an open record under Section 24A.1 et seq.
3 of Title 51 of the Oklahoma Statutes. The Oklahoma State University
4 Center for Local Government Technology shall be responsible for
5 forwarding only the pass/fail results of individual testing to the
6 Tax Commission. The Tax Commission shall issue the accreditations
7 to all persons who have so qualified. All expenses incurred in the
8 performance of the duties imposed upon the Oklahoma State University
9 Center for Local Government Technology shall be paid out of funds
10 appropriated or otherwise made available to the Tax Commission or
11 the university may charge a reasonable fee to defray the cost of
12 sponsoring the educational accreditation academic units required by
13 this section.

14 F. The Oklahoma State University Center for Local Government
15 Technology, in cooperation with the Tax Commission, the County
16 Assessors' Association and the County Treasurers' Association shall
17 provide computer software programs, support of software and hardware
18 including installation, maintenance, data management and training,
19 to counties currently using the services previously provided by the
20 State Auditor and Inspector. All expenses incurred in the
21 performance of the duties imposed upon the Oklahoma State University
22 Center for Local Government Technology shall be paid out of funds
23 appropriated or otherwise made available to the Tax Commission, or
24 the university may charge a reasonable fee to defray the cost of

1 sponsoring the County Computer Assistance Program support services
2 required by this section.

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

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

8 Passed the Senate the 4th day of March, 2009.

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Presiding Officer of the Senate

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12 Passed the House of Representatives the ____ day of _____,
13 2009.

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Presiding Officer of the House
of Representatives

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