

THE HOUSE OF REPRESENTATIVES
Tuesday, April 14, 2009

Committee Substitute for
ENGROSSED
Senate Bill No. 857

COMMITTEE SUBSTITUTE FOR ENGROSSED SENATE BILL NO. 857 - By:
BALLENGER of the Senate and JACKSON of the House.

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

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

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

4 Section 2816. A. The Director of the Ad Valorem Division of the Oklahoma Tax
5 Commission, the first deputy within such division, all field analysts or equalization and
6 assessment analysts within such division, each elected county assessor assuming office
7 on or after January 1, 1991, all first deputies within such assessors' offices and all
8 personnel involved in the actual appraisal of real property shall be required to achieve
9 educational accreditation as prescribed by this section. Such accreditation shall be

1 achieved within the time prescribed. Failure to achieve such accreditation shall result in
2 forfeiture of office or termination of employment. A vacancy in a public office created for
3 failure to achieve such accreditation shall be filled in the manner provided by law.

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

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

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

UNDERLINED language denotes Amendments to present Statutes.
BOLD FACE CAPITALIZED language denotes Committee Amendments.
~~Strike thru~~ language denotes deletion from present Statutes.

- 1 a. appraisal procedures,
- 2 b. valuation of personal property,
- 3 c. valuation of agricultural property, and
- 4 d. mass appraisal procedures.

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

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

14 C. Each county assessor who has successfully completed advanced accreditation
15 shall thereafter be required to complete a continuing education requirement of thirty (30)
16 hours every three (3) years. Failure to complete the continuing education requirement
17 shall result in forfeiture of any travel reimbursement until the requirement is completed.
18 Continuing education shall consist of successful completion of academic units on changes
19 in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation
20 and appraisal methods, mass appraisal methods or other topics appropriate to the
21 improvement of county assessor's offices. A deputy who has completed advanced

1 accreditation as required by this section shall be subject to the continuing education
2 requirement.

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

13 E. For purposes of the administration of the accreditation requirements, the
14 Oklahoma State University Center for Local Government Technology shall be
15 responsible for keeping an official record as to the accreditation of individual county
16 assessors and deputies and others who are required to achieve accreditation. Such
17 record shall be the sole responsibility of Oklahoma State University and shall be defined
18 as an open record under Section 24A.1 et seq. of Title 51 of the Oklahoma Statutes. The
19 Oklahoma State University Center for Local Government Technology shall be
20 responsible for forwarding only the pass/fail results of individual testing to the Tax
21 Commission. The Tax Commission shall issue the accreditations to all persons who have
22 so qualified. All expenses incurred in the performance of the duties imposed upon the

1 Oklahoma State University Center for Local Government Technology shall be paid out of
2 funds appropriated or otherwise made available to the Tax Commission or the university
3 may charge a reasonable fee to defray the cost of sponsoring the educational
4 accreditation academic units required by this section.

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

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

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

19 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,
20 dated 04-13-09 - DO PASS, As Amended.