

3 Senate Bill No. 857

4 As Amended

5 SENATE BILL NO. 857 - By: Ballenger of the Senate and Jackson of the  
6 House.

7 [ revenue and taxation - ad valorem taxes - computer support  
8 - effective date -  
9 emergency ]

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

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

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

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

1 shall consist of successful completion of four (4) academic units.

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

3 a. appraisal procedures,

4 b. valuation of personal property,

5 c. valuation of agricultural property, and

6 d. mass appraisal procedures.

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

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

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

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

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

1 appropriated or otherwise made available to the Tax Commission, or  
2 the university may charge a reasonable fee to defray the cost of  
3 sponsoring the County Computer Assistance Program support services  
4 required by this section.

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

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

10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 2-18-09 - DO  
11 PASS, As Amended and Coauthored.