

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

5 SENATE BILL NO. 105

By: Justice of the Senate

and

Osborn of the House

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9 COMMITTEE SUBSTITUTE

10 An Act relating to the State Board of Equalization;
11 amending 68 O.S. 2001, Section 2864, which relates to
12 duties of the State Board of Equalization; requiring
13 the Board to set a fee or schedule of fees to be
14 charged by county assessor for specified services;
15 directing that fee or schedule of fees be based upon
16 specified considerations; limiting applicability of
17 fee or schedule of fees; requiring Board to make
18 certain review based on specified schedule;
19 authorizing Board to review county assessor
20 compliance under certain circumstances; providing for
21 the deposit and expenditure of certain funds;
22 requiring county assessor to post fee or schedule of
23 fees; requiring reasonableness of fees; defining
24 term; allowing labor costs under limited
circumstances; requiring providing of records within
specific time period; allowing for extension of
period under certain circumstances; requiring notice;
and providing an effective date.

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

1 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2864, is
2 amended to read as follows:

3 Section 2864. A. The Governor, State Auditor and Inspector,
4 State Treasurer, Lieutenant Governor, Attorney General,
5 Superintendent of Public Instruction and President of the Board of
6 Agriculture shall constitute the State Board of Equalization, and
7 the Board must hold a session at the Capitol of the state,
8 commencing at 10:00 a.m. on December 1, or the first working day
9 thereafter, of each year for the purpose of equalizing the taxable
10 property values of the several counties for the next following
11 assessment year. The State Auditor and Inspector shall notify all
12 other members of the Board of the time and place of the annual
13 session as herein required. The Governor shall serve as chair and
14 the State Auditor and Inspector shall serve as secretary of the
15 Board, and a vice-chair shall be elected from the other members. In
16 case of the absence or failure of the chair and secretary, or either
17 of them, to so act on the statutory meeting date, any four or more
18 members thereof shall proceed on such date to conduct the Board's
19 session and carry on its work as herein required. Any official
20 action by the Board shall require approval by a majority of all
21 members of the Board.

22 B. It shall be the duty of the Board to examine the various
23 county assessments and to equalize, correct and adjust the same as
24 between and within the counties by determining the ratio of the

1 aggregate assessed value of the property or any class thereof, in
2 any or all of them, to the fair cash value thereof as herein
3 defined, and to order and direct the assessment rolls of any county
4 in this state to be so corrected as to adjust and equalize the
5 valuation of the real and personal property among the several
6 counties during the next succeeding assessment year. The Board is
7 hereby authorized to appoint a committee of its members or designate
8 a third party to assist the Board in the resolution of any dispute
9 between a county assessor and the Oklahoma Tax Commission. Any
10 recommendation or proposed means of resolving the dispute developed
11 by such committee or third party shall be submitted to the Board for
12 final action.

13 C. In determining the assessment ratio for all air carrier
14 property and all railroad property, the Board shall be subject to
15 the provisions of paragraph 3 of subsection A of Section 8 of
16 Article X of the Oklahoma Constitution.

17 D. In order to equalize, correct and adjust the various county
18 assessments within the counties as required by this section, the
19 Board shall analyze the relationship between the assessed value and
20 the fair cash value for each use category of real property and
21 separately analyze the relationship between the assessed value and
22 the fair cash value for the agricultural use category, the
23 residential use category and the commercial/industrial use category.
24 The Board shall order any increase or decrease determined by the

1 Board to be necessary for equalization of property values within the
2 county, including, but not limited to, the authority to require an
3 assessment ratio for a use category bearing a specific relationship
4 to the percentage used to determine taxable value of real property
5 in the county for the applicable assessment year pursuant to the
6 provisions of Section 8 of Article X of the Oklahoma Constitution.

7 E. The Board shall equalize, correct and adjust the various
8 county assessments as between the counties as required by this
9 section by ordering any increase or decrease required as prescribed
10 by this subsection. The Board shall order any increase or decrease
11 required to comply with the assessment ratio in effect for the
12 applicable assessment year pursuant to the provisions of Section 8
13 of Article X of the Oklahoma Constitution.

14 F. The Board shall set a fee or schedule of fees to be used by
15 county assessors for the search, production and copying in
16 electronic and/or digital format of property data, administration
17 files, sketches and pictures for the real property maintained within
18 the county assessors' computer systems for commercial purposes.
19 Such fee or schedule of fees shall be uniform across the state to
20 the extent possible with variances between the counties permitted to
21 allow for the ability of various counties to produce data based on
22 available technology, personnel and budget resources. The fee or
23 schedule of fees shall not apply or be charged to individual
24 property owners obtaining information on the owner's property for

1 the owner's use. After establishing the fee or schedule of fees
2 each year at its December 1 meeting, the Board shall review the fee
3 or schedule of fees and make adjustments necessary to ensure uniform
4 application to the extent possible across all counties and to take
5 into account technological changes that may occur over time. The
6 Board may direct that a county assessor's compliance with the fee or
7 schedule of fees be considered when the county assessment
8 examination is performed pursuant to the requirements of this
9 section. Fees collected pursuant to this subsection shall be
10 deposited in the applicable county assessor revolving fund, as
11 provided in Section 2829.1 of this title, and the expenditure of
12 such funds shall be subject to the provisions of such section. The
13 fee or schedule of fees applicable to a county assessor shall be
14 posted within its principal office and with the county clerk. The
15 Board of Equalization shall only establish fees or a fee schedule
16 wherein the custodian shall charge reasonable costs for the
17 retrieval of an existing record, regardless of format. Reasonable
18 costs shall not exceed the actual cost of duplication of the record.
19 As used in this section, "actual cost of duplication" means the cost
20 of materials and supplies used to duplicate or reproduce the record.
21 Costs for labor may only be charged when the request requires the
22 custodian to compile data, extract data or redact information in
23 order to create a new document to comply with a public record
24 request. Records not readily available at the time of request shall

1 be provided by the custodian of records within a reasonable time
2 after receipt of the request. A reasonable time shall be presumed
3 to be three (3) working days or less. The period may be extended by
4 the custodian if extenuating circumstances exist. The period of
5 extension shall not exceed seven (7) working days, unless:

- 6 1. The period of extension is agreed to by both parties;
- 7 2. The request is voluminous; or
- 8 3. Fulfilling the request would impair the custodian's ability
9 to discharge its duties.

10 The custodian shall notify the person requesting the records
11 within seven (7) working days of the reason why the request cannot
12 be fulfilled within the time period requested by the requestor and
13 when the custodian will provide the records.

14 SECTION 2. This act shall become effective November 1, 2011.

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