

1 STATE OF OKLAHOMA

2 2nd Session of the 53rd Legislature (2012)

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 SENATE BILL NO. 1664

By: Barrington of the Senate

and

6 Johnson of the House

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9 COMMITTEE SUBSTITUTE

10 [revenue and taxation - modifying duties of Oklahoma

11 Tax Commission - effective date -

12 emergency]
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17 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

18 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2816, is
19 amended to read as follows:

20 Section 2816. A. The Director of the Ad Valorem Division of
21 the Oklahoma Tax Commission, the first deputy within such division,
22 all field analysts or equalization and assessment analysts within
23 such division, each elected county assessor assuming office on or
24 after January 1, 1991, all first deputies within such assessors'

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

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

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

23 2. Within one (1) year from the completion date of initial
24 accreditation, the assessor shall be required to successfully

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

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

- 9 a. appraisal procedures,
- 10 b. valuation of personal property,
- 11 c. valuation of agricultural property, and
- 12 d. mass appraisal procedures~~;~~i

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

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

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

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

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

3 F. The provisions of this subsection shall remain effective
4 until funds are appropriated each fiscal year to the Office of the
5 State Auditor and Inspector to reimburse the expenses incurred by
6 the Oklahoma State University Center for Local Government Technology
7 due to the transfer of the computer-assisted mass appraisal system
8 pursuant to subsections I and J of this section. The Oklahoma State
9 University Center for Local Government Technology, in cooperation
10 with the Tax Commission, the County Assessors' Association and the
11 County Treasurers' Association shall provide computer software
12 programs, support of software and hardware including installation,
13 maintenance, data management and training, to counties currently
14 using the services previously provided by the State Auditor and
15 Inspector. All expenses incurred in the performance of the duties
16 imposed upon the Oklahoma State University Center for Local
17 Government Technology shall be paid out of funds appropriated or
18 otherwise made available to the Tax Commission, or the University
19 may charge a reasonable fee to defray the cost of sponsoring the
20 County Computer Assistance Program support services required by this
21 section.

22 G. The provisions of this subsection shall be effective upon
23 funds being appropriated each fiscal year to the Office of the State
24 Auditor and Inspector to reimburse the expenses incurred by the

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

21 H. The provisions of this subsection shall be effective upon
22 funds being appropriated each fiscal year to the Office of the State
23 Auditor and Inspector to reimburse the expenses incurred by the
24 Oklahoma State University Center for Local Government Technology

1 pursuant to subsections I and J of this section. The Oklahoma State
2 University Center for Local Government Technology, in cooperation
3 with the Office of the State Auditor and Inspector, the County
4 Assessors' Association and the County Treasurers' Association, shall
5 provide computer software programs, support of software and hardware
6 including installation, maintenance, data management and training,
7 to counties currently using the services previously provided by the
8 State Auditor and Inspector. 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 Office of the State
12 Auditor and Inspector, or the University may charge a reasonable fee
13 to defray the cost of sponsoring the County Computer Assistance
14 Program support services required by this section.

15 I. The provisions of this subsection shall be effective upon
16 funds being appropriated each fiscal year to the Office of the State
17 Auditor and Inspector to reimburse the expenses incurred by the
18 Oklahoma State University Center for Local Government Technology
19 pursuant to this subsection and subsection J of this section. As
20 approved by the State Board of Equalization, the Oklahoma State
21 University Center for Local Government Technology, in cooperation
22 with the County Assessors' Association, shall provide the
23 administration, support, training, and implementation of the state-
24 sponsored computer-assisted mass appraisal computer software program

1 to counties currently using the services previously provided by the
2 Ad Valorem Division of the Oklahoma Tax Commission. All expenses
3 incurred in the performance of the duties imposed upon the Oklahoma
4 State University Center for Local Government Technology for the
5 computer-assisted mass appraisal program shall be paid out of funds
6 appropriated or otherwise made available to the Office of the State
7 Auditor and Inspector.

8 J. The provisions of this subsection shall be effective upon
9 funds being appropriated each fiscal year to the Office of the State
10 Auditor and Inspector to reimburse the expenses incurred by the
11 Oklahoma State University Center for Local Government Technology
12 pursuant to this subsection and subsection I of this section. All
13 powers, duties, responsibilities, property, assets, liabilities,
14 fund balances, encumbrances and obligations of the Ad Valorem
15 Division of the Oklahoma Tax Commission relating to the computer-
16 assisted mass appraisal system, including but not limited to program
17 management, support and training, are hereby transferred to the
18 Oklahoma State University Center for Local Government Technology.

19 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2947, is
20 amended to read as follows:

21 Section 2947. There is hereby created in the State Treasury a
22 revolving fund for the ~~Oklahoma Tax Commission~~ Office of the State
23 Auditor and Inspector, to be designated the "Computer-Assisted Mass
24 Appraisal Implementation Revolving Fund". The fund shall be a

1 continuing fund, not subject to fiscal year limitations, and shall
2 consist of appropriations made by the Legislature. Monies
3 appropriated to the fund shall be expended by the ~~Ad Valorem~~
4 ~~Division of the Oklahoma Tax Commission~~ Office of the State Auditor
5 and Inspector for the purpose of implementing the visual inspection
6 program and the computer-assisted system of mass appraisal as
7 required by law.

8 SECTION 3. This act shall become effective July 1, 2012.

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

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