

1 STATE OF OKLAHOMA

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

3 CONFERENCE COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

5 SENATE BILL 105

By: Justice of the Senate

and

Osborn and Tibbs of the  
House

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10 CONFERENCE COMMITTEE SUBSTITUTE

11 An Act relating to the Ad Valorem Tax Code; amending  
12 68 O.S. 2001, Section 2864, which relates to duties  
13 of the State Board of Equalization; requiring the  
14 Board to set a fee or schedule of fees to be charged  
15 by county assessor for specified services; directing  
16 that fee or schedule of fees be based upon specified  
17 considerations; limiting applicability of fee or  
18 schedule of fees; requiring Board to make certain  
19 review based on specified schedule; authorizing Board  
20 to review county assessor compliance under certain  
21 circumstances; providing for the deposit and  
22 expenditure of certain funds; requiring county  
23 assessor to post fee or schedule of fees; requiring  
24 reasonableness of fees; defining 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 shall only establish fees or a fee schedule wherein the  
16 custodian shall charge reasonable costs for the retrieval of an  
17 existing record, regardless of format. Reasonable costs shall not  
18 exceed the actual cost of duplication of the record. As used in this  
19 section, "actual cost of duplication" means the cost of materials  
20 and supplies used to duplicate or reproduce the record. Costs for  
21 labor may only be charged when the request requires the custodian to  
22 compile data, extract data or redact information in order to create  
23 a new document to comply with a public record request. Records not  
24 readily available at the time of request shall be provided by the

1 custodian of records within a reasonable time after receipt of the  
2 request. A reasonable time shall be presumed to be three (3)  
3 working days or less. The period may be extended by the custodian  
4 if extenuating circumstances exist. The period of extension shall  
5 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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