

1 **SENATE FLOOR VERSION**

2 February 15, 2011

3 As Amended

4 SENATE BILL NO. 105

By: Justice of the Senate

and

Osborn of the House

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8 [State Board of Equalization - requiring Board to
9 set fee or schedule of fees charged by county
10 assessor for certain services - outlining basis for
11 determining fees - providing for deposit and
12 expenditure of funds - effective date]

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

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

16 Section 2864. A. The Governor, State Auditor and Inspector,
17 State Treasurer, Lieutenant Governor, Attorney General,
18 Superintendent of Public Instruction and President of the Board of
19 Agriculture shall constitute the State Board of Equalization, and
20 the Board must hold a session at the Capitol of the state,
21 commencing at 10:00 a.m. on December 1, or the first working day
22 thereafter, of each year for the purpose of equalizing the taxable
23 property values of the several counties for the next following
24 assessment year. The State Auditor and Inspector shall notify all

1 other members of the Board of the time and place of the annual
2 session as herein required. The Governor shall serve as chair and
3 the State Auditor and Inspector shall serve as secretary of the
4 Board, and a vice-chair shall be elected from the other members. In
5 case of the absence or failure of the chair and secretary, or either
6 of them, to so act on the statutory meeting date, any four or more
7 members thereof shall proceed on such date to conduct the Board's
8 session and carry on its work as herein required. Any official
9 action by the Board shall require approval by a majority of all
10 members of the Board.

11 B. It shall be the duty of the Board to examine the various
12 county assessments and to equalize, correct and adjust the same as
13 between and within the counties by determining the ratio of the
14 aggregate assessed value of the property or any class thereof, in
15 any or all of them, to the fair cash value thereof as herein
16 defined, and to order and direct the assessment rolls of any county
17 in this state to be so corrected as to adjust and equalize the
18 valuation of the real and personal property among the several
19 counties during the next succeeding assessment year. The Board is
20 hereby authorized to appoint a committee of its members or designate
21 a third party to assist the Board in the resolution of any dispute
22 between a county assessor and the Oklahoma Tax Commission. Any
23 recommendation or proposed means of resolving the dispute developed

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1 by such committee or third party shall be submitted to the Board for
2 final action.

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

7 D. In order to equalize, correct and adjust the various county
8 assessments within the counties as required by this section, the
9 Board shall analyze the relationship between the assessed value and
10 the fair cash value for each use category of real property and
11 separately analyze the relationship between the assessed value and
12 the fair cash value for the agricultural use category, the
13 residential use category and the commercial/industrial use category.
14 The Board shall order any increase or decrease determined by the
15 Board to be necessary for equalization of property values within the
16 county, including, but not limited to, the authority to require an
17 assessment ratio for a use category bearing a specific relationship
18 to the percentage used to determine taxable value of real property
19 in the county for the applicable assessment year pursuant to the
20 provisions of Section 8 of Article X of the Oklahoma Constitution.

21 E. The Board shall equalize, correct and adjust the various
22 county assessments as between the counties as required by this
23 section by ordering any increase or decrease required as prescribed
24 by this subsection. The Board shall order any increase or decrease

1 required to comply with the assessment ratio in effect for the
2 applicable assessment year pursuant to the provisions of Section 8
3 of Article X of the Oklahoma Constitution.

4 F. The Board shall set a fee or schedule of fees to be used by
5 county assessors for the search, production and copying in
6 electronic and/or digital format of property data, administration
7 files, sketches and pictures for the real property maintained within
8 the county assessors' computer systems **for commercial purposes.**

9 Such fee or schedule of fees shall be uniform across the state to
10 the extent possible with variances between the counties permitted to
11 allow for the ability of various counties to produce data based on
12 available technology, personnel and budget resources. The fee or
13 schedule of fees shall not apply or be charged to individual
14 property owners obtaining information on the owner's property for
15 the owner's use. After establishing the fee or schedule of fees
16 each year at its December 1 meeting, the Board shall review the fee
17 or schedule of fees and make adjustments necessary to ensure uniform
18 application to the extent possible across all counties and to take
19 into account technological changes that may occur over time. The
20 Board may direct that a county assessor's compliance with the fee or
21 schedule of fees be considered when the county assessment
22 examination is performed pursuant to the requirements of this
23 section. Fees collected pursuant to this subsection shall be
24 deposited in the applicable county assessor revolving fund, as

1 provided in Section 2829.1 of this title, and the expenditure of
2 such funds shall be subject to the provisions of such section. The
3 fee or schedule of fees applicable to a county assessor shall be
4 posted within its principal office and with the county clerk.

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

6 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-8-11 - DO PASS,
7 As Amended and Coauthored.
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