

1 **SENATE FLOOR VERSION**

2 February 27, 2012

3 As Amended

4 SENATE BILL NO. 1664

By: Barrington of the Senate

and

Johnson of the House

5  
6  
7  
8 **[ revenue and taxation - modifying duties of Oklahoma**  
9 **Tax Commission - effective date -**  
10 **emergency ]**

11  
12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

15 Section 2816. A. The Director of the Ad Valorem Division of  
16 the Oklahoma Tax Commission, the first deputy within such division,  
17 all field analysts or equalization and assessment analysts within  
18 such division, each elected county assessor assuming office on or  
19 after January 1, 1991, all first deputies within such assessors'  
20 offices and all personnel involved in the actual appraisal of real  
21 property shall be required to achieve educational accreditation as  
22 prescribed by this section. Such accreditation shall be achieved  
23 within the time prescribed. Failure to achieve such accreditation  
24 shall result in forfeiture of office or termination of employment.

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

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

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

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

1 the date initial accreditation is completed. Advanced accreditation  
2 shall consist of successful completion of four (4) academic units.

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

- 4 a. appraisal procedures,
- 5 b. valuation of personal property,
- 6 c. valuation of agricultural property, and
- 7 d. mass appraisal procedures-;

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

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

19 C. Each county assessor who has successfully completed advanced  
20 accreditation shall thereafter be required to complete a continuing  
21 education requirement of thirty (30) hours every three (3) years.  
22 Failure to complete the continuing education requirement shall  
23 result in forfeiture of any travel reimbursement until the  
24 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  
24 deputies and others who are required to achieve accreditation. Such

1 record shall be the sole responsibility of Oklahoma State University  
2 and shall be defined as an open record under Section 24A.1 et seq.  
3 of Title 51 of the Oklahoma Statutes. The Oklahoma State University  
4 Center for Local Government Technology shall be responsible for  
5 forwarding only the pass/fail results of individual testing to the  
6 Tax Commission. The Tax Commission shall issue the accreditations  
7 to all persons who have so qualified. All expenses incurred in the  
8 performance of the duties imposed upon the Oklahoma State University  
9 Center for Local Government Technology shall be paid out of funds  
10 appropriated or otherwise made available to the ~~Tax Commission~~  
11 Office of the State Auditor and Inspector or the ~~university~~  
12 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~~ Office of the  
17 State Auditor and Inspector, the County Assessors' Association and  
18 the County Treasurers' Association, shall provide computer software  
19 programs, support of software and hardware including installation,  
20 maintenance, data management and training, to counties currently  
21 using the services previously provided by the State Auditor and  
22 Inspector. All expenses incurred in the performance of the duties  
23 imposed upon the Oklahoma State University Center for Local  
24 Government Technology shall be paid out of funds appropriated or

1 otherwise made available to the ~~Tax Commission~~ Office of the State  
2 Auditor and Inspector, or the University may charge a reasonable fee  
3 to defray the cost of sponsoring the County Computer Assistance  
4 Program support services required by this section.

5 G. As approved by the State Board of Equalization, the Oklahoma  
6 State University Center for Local Government Technology, in  
7 cooperation with the County Assessors' Association, shall provide  
8 the administration, support, training, and implementation of the  
9 state-sponsored computer-assisted mass appraisal computer software  
10 program to counties currently using the services previously provided  
11 by the Ad Valorem Division of the Oklahoma Tax Commission. All  
12 expenses incurred in the performance of the duties imposed upon the  
13 Oklahoma State University Center for Local Government Technology for  
14 the computer-assisted mass appraisal program shall be paid out of  
15 funds appropriated or otherwise made available to the Office of the  
16 State Auditor and Inspector.

17 H. All powers, duties, responsibilities, property, assets,  
18 liabilities, fund balances, encumbrances and obligations of the Ad  
19 Valorem Division of the Oklahoma Tax Commission relating to the  
20 computer-assisted mass appraisal system, including but not limited  
21 to program management, support and training, are hereby transferred  
22 to the Oklahoma State University Center for Local Government  
23 Technology.

24

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

3 Section 2947. There is hereby created in the State Treasury a  
4 revolving fund for the ~~Oklahoma Tax Commission~~ Office of the State  
5 Auditor and Inspector, to be designated the "Computer-Assisted Mass  
6 Appraisal Implementation Revolving Fund". The fund shall be a  
7 continuing fund, not subject to fiscal year limitations, and shall  
8 consist of appropriations made by the Legislature. Monies  
9 appropriated to the fund shall be expended by the ~~Ad Valorem~~  
10 ~~Division of the Oklahoma Tax Commission~~ Office of the State Auditor  
11 and Inspector for the purpose of implementing the visual inspection  
12 program and the computer-assisted system of mass appraisal as  
13 required by law.

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

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

19 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS, dated 2-22-12 - DO  
20 PASS, As Amended and Coauthored.

21  
22  
23  
24