

1 STATE OF OKLAHOMA

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

3 SENATE BILL 105

By: Justice

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5  
6 AS INTRODUCED

7 An Act relating to the State Board of Equalization;  
8 amending 68 O.S. 2001, Section 2864, which relates to  
9 duties of the State Board of Equalization; requiring  
10 the Board to set a fee or schedule of fees to be  
11 charged by county assessor for specified services;  
12 directing that fee or schedule of fees be based upon  
13 specified considerations; limiting applicability of  
14 fee or schedule of fees; requiring Board to make  
15 certain review based on specified schedule;  
16 authorizing Board to review county assessor  
17 compliance under certain circumstances; providing for  
18 the deposit and expenditure of certain funds;  
19 requiring county assessor to post fee or schedule of  
20 fees; and providing an effective date.

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

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

24 Section 2864. A. The Governor, State Auditor and Inspector,  
State Treasurer, Lieutenant Governor, Attorney General,  
Superintendent of Public Instruction and President of the Board of  
Agriculture shall constitute the State Board of Equalization, and  
the Board must hold a session at the Capitol of the state,  
commencing at 10:00 a.m. on December 1, or the first working day

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

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

1 between a county assessor and the Oklahoma Tax Commission. Any  
2 recommendation or proposed means of resolving the dispute developed  
3 by such committee or third party shall be submitted to the Board for  
4 final action.

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

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

23 E. The Board shall equalize, correct and adjust the various  
24 county assessments as between the counties as required by this

1 section by ordering any increase or decrease required as prescribed  
2 by this subsection. The Board shall order any increase or decrease  
3 required to comply with the assessment ratio in effect for the  
4 applicable assessment year pursuant to the provisions of Section 8  
5 of Article X of the Oklahoma Constitution.

6 F. The Board shall set a fee or schedule of fees to be used by  
7 county assessors for the search, production and copying in  
8 electronic and/or digital format of property data, administration  
9 files, sketches and pictures for the real property maintained within  
10 the county assessors' computer systems. Such fee or schedule of  
11 fees shall be uniform across the state to the extent possible with  
12 variances between the counties permitted to allow for the ability of  
13 various counties to produce data based on available technology,  
14 personnel and budget resources. The fee or schedule of fees shall  
15 not apply or be charged to individual property owners obtaining  
16 information on the owner's property for the owner's use. After  
17 establishing the fee or schedule of fees each year at its December 1  
18 meeting, the Board shall review the fee or schedule of fees and make  
19 adjustments necessary to ensure uniform application to the extent  
20 possible across all counties and to take into account technological  
21 changes that may occur over time. The Board may direct that a  
22 county assessor's compliance with the fee or schedule of fees be  
23 considered when the county assessment examination is performed  
24 pursuant to the requirements of this section. Fees collected

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

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

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