

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1664

By: Barrington

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Sections 2816 and 2947, which relate to
9 educational accreditation for ad valorem tax
10 personnel and the Computer-Assisted Mass Appraisal
11 Implementation Revolving Fund; modifying source of
12 funding for certain payments; modifying entities
13 required to provide certain computer programs and
14 support; specifying duty of Oklahoma State University
15 Center for Local Government Technology; making
16 certain transfers from Ad Valorem Division of
17 Oklahoma Tax Commission to Center; providing for
18 payment of expenses related thereto; modifying agency
19 controlling Computer-Assisted Mass Appraisal
20 Implementation Revolving Fund; providing an effective
21 date; and declaring an emergency.

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

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

25 Section 2816. A. The Director of the Ad Valorem Division of
26 the Oklahoma Tax Commission, the first deputy within such division,
27 all field analysts or equalization and assessment analysts within
28 such division, each elected county assessor assuming office on or
29 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. For purposes of the administration of the accreditation
4 requirements, the Oklahoma State University Center for Local
5 Government Technology shall be responsible for keeping an official
6 record as to the accreditation of individual county assessors and
7 deputies and others who are required to achieve accreditation. Such
8 record shall be the sole responsibility of Oklahoma State University
9 and shall be defined as an open record under Section 24A.1 et seq.
10 of Title 51 of the Oklahoma Statutes. The Oklahoma State University
11 Center for Local Government Technology shall be responsible for
12 forwarding only the pass/fail results of individual testing to the
13 Tax Commission. The Tax Commission shall issue the accreditations
14 to all persons who have so qualified. All expenses incurred in the
15 performance of the duties imposed upon the Oklahoma State University
16 Center for Local Government Technology shall be paid out of funds
17 appropriated or otherwise made available to the ~~Tax Commission~~
18 Office of the State Auditor and Inspector or the ~~university~~
19 University may charge a reasonable fee to defray the cost of
20 sponsoring the educational accreditation academic units required by
21 this section.

22 F. The Oklahoma State University Center for Local Government
23 Technology, in cooperation with the ~~Tax Commission~~ Office of the
24 State Auditor and Inspector, the County Assessors' Association and

1 the County Treasurers' Association, shall provide computer software
2 programs, support of software and hardware including installation,
3 maintenance, data management and training, to counties currently
4 using the services previously provided by the State Auditor and
5 Inspector. All expenses incurred in the performance of the duties
6 imposed upon the Oklahoma State University Center for Local
7 Government Technology shall be paid out of funds appropriated or
8 otherwise made available to the ~~Tax Commission~~ Office of the State
9 Auditor and Inspector, or the University may charge a reasonable fee
10 to defray the cost of sponsoring the County Computer Assistance
11 Program support services required by this section.

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

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1 H. All powers, duties, responsibilities, property, assets,
2 liabilities, fund balances, encumbrances and obligations of the Ad
3 Valorem Division of the Oklahoma Tax Commission relating to the
4 computer-assisted mass appraisal system, including but not limited
5 to program management, support and training, are hereby transferred
6 to the Oklahoma State University Center for Local Government
7 Technology.

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

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

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

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

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