

1 STATE OF OKLAHOMA

2 1st Session of the 54th Legislature (2013)

3 SUBCOMMITTEE RECOMMENDATION
4 FOR ENGROSSED

5 SENATE BILL NO. 954

By: Justice of the Senate

and

Jackson of the House

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9 SUBCOMMITTEE RECOMMENDATION

10 [ad valorem taxes - creating County Government

11 Modernization Revolving Fund - effective date -

12 emergency]

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

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

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

1 prescribed by this section. Such accreditation shall be achieved
2 within the time prescribed. Failure to achieve such accreditation
3 shall result in forfeiture of office or termination of employment.
4 A vacancy in a public office created for failure to achieve such
5 accreditation shall be filled in the manner provided by law.

6 B. Accreditation for persons designated in subsection A of this
7 section shall consist of initial accreditation and advanced
8 accreditation as follows:

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

21 2. Within one (1) year from the completion date of initial
22 accreditation, the assessor shall be required to successfully
23 complete advanced accreditation. If the assessor does not
24 successfully complete advanced accreditation testing or some part of

1 the requirement, advanced accreditation shall be completed ~~by July~~
2 ~~1, 1995, for persons holding office on May 27, 1993, or for persons~~
3 ~~assuming office after May 27, 1993,~~ within eighteen (18) months from
4 the date initial accreditation is completed. Advanced accreditation
5 shall consist of successful completion of ~~four (4)~~ five academic
6 units. Each unit shall consist of one of the following topics:

- 7 a. appraisal procedures,
- 8 b. valuation of personal property,
- 9 c. valuation of agricultural property, and
- 10 d. mass appraisal procedures.

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

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

22 C. Each county assessor who has successfully completed advanced
23 accreditation shall thereafter be required to complete a continuing
24 education requirement of thirty (30) hours every three (3) years.

1 Failure to complete the continuing education requirement shall
2 result in forfeiture of any travel reimbursement until the
3 requirement is completed. Continuing education shall consist of
4 successful completion of academic units on changes in Oklahoma
5 Statutes affecting ad valorem taxation, real estate or appraisal,
6 valuation and appraisal methods, mass appraisal methods or other
7 topics appropriate to the improvement of county assessor's offices.
8 A deputy who has completed advanced accreditation as required by
9 this section shall be subject to the continuing education
10 requirement.

11 D. The Oklahoma State University Center for Local Government
12 Technology, in cooperation with the Oklahoma Tax Commission and the
13 County Assessors' Association, shall develop educational
14 requirements, curriculum materials, appropriate study resources and
15 examinations for an education program for accreditation purposes
16 established in this section. The Oklahoma State University Center
17 for Local Government Technology shall provide necessary classes,
18 seminars and materials in support of the accreditation requirements.
19 Nothing in this section shall be construed to prohibit use of the
20 International Association of Assessing Officers' course work, where
21 applicable, or any of its professional designations, as a substitute
22 for or supplement to the accreditation program requirements.

23 E. For purposes of the administration of the accreditation
24 requirements, the Oklahoma State University Center for Local

1 Government Technology shall be responsible for keeping an official
2 record as to the accreditation of individual county assessors and
3 deputies and others who are required to achieve accreditation. Such
4 record shall be the sole responsibility of Oklahoma State University
5 and shall be defined as an open record under Section 24A.1 et seq.
6 of Title 51 of the Oklahoma Statutes. The Oklahoma State University
7 Center for Local Government Technology shall be responsible for
8 forwarding only the pass/fail results of individual testing to the
9 Tax Commission. The Tax Commission shall issue the accreditations
10 to all persons who have so qualified. All expenses incurred in the
11 performance of the duties imposed upon the Oklahoma State University
12 Center for Local Government Technology shall be paid out of funds
13 deposited in the County Government Modernization Revolving Fund,
14 appropriated or otherwise made available to the ~~Tax Commission or~~
15 ~~the university~~ Office of the State Auditor and Inspector or the
16 University may charge a reasonable fee to defray the cost of
17 sponsoring the educational accreditation academic units required by
18 this section.

19 F. The Oklahoma State University Center for Local Government
20 Technology, in cooperation with the ~~Tax Commission~~ Office of the
21 State Auditor and Inspector, the County Assessors' Association and
22 the County Treasurers' Association shall provide computer software
23 programs, support of software and hardware including installation,
24 maintenance, data management and training, to counties ~~currently~~

1 using the services ~~previously~~ provided by the State Auditor and
2 Inspector before July 1, 2009. All expenses incurred in the
3 performance of the duties imposed upon the Oklahoma State University
4 Center for Local Government Technology shall be paid out of funds
5 deposited in the County Government Modernization Revolving Fund,
6 appropriated or otherwise made available to the ~~Tax Commission~~
7 Office of the State Auditor and Inspector, or the University may
8 charge a reasonable fee to defray the cost of sponsoring the County
9 Computer Assistance Program support services required by this
10 section.

11 G. The Oklahoma State University Center for Local Government
12 Technology, in cooperation with the County Assessors' Association,
13 shall provide the administration, support, training, and
14 implementation of the Oklahoma State University Center for Local
15 Government Technology-sponsored computer-assisted mass appraisal
16 computer software program to any county using the services provided
17 by the Ad Valorem Division of the Oklahoma Tax Commission on the
18 effective date of this act, if such county elects to adopt the
19 Oklahoma State University Center for Local Government Technology-
20 sponsored program. All expenses incurred in the performance of the
21 duties imposed upon the Oklahoma State University Center for Local
22 Government Technology for the computer-assisted mass appraisal
23 program shall be paid out of funds deposited in the County
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1 Government Modernization Revolving Fund, appropriated or otherwise
2 made available to the Office of the State Auditor and Inspector.

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

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

12 Section 2947. ~~There~~ Until the effective date of this act, there
13 is hereby created in the State Treasury a revolving fund for the
14 Oklahoma Tax Commission, to be designated the "Computer-Assisted
15 Mass Appraisal Implementation Revolving Fund". The fund shall be a
16 continuing fund, not subject to fiscal year limitations, and shall
17 consist of appropriations made by the Legislature. Monies
18 appropriated to the fund shall be expended by the Ad Valorem
19 Division of the Oklahoma Tax Commission for the purpose of
20 implementing the visual inspection program and the computer-assisted
21 system of mass appraisal as required by law. On the effective date
22 of this act, all monies remaining in the fund shall be transferred
23 to the County Government Modernization Revolving Fund created in
24 Section 4 of this act.

1 SECTION 3. AMENDATORY 68 O.S. 2011, Section 3201, is
2 amended to read as follows:

3 Section 3201. A. A tax is hereby imposed on each deed,
4 instrument, or writing by which any lands, tenements, or other
5 realty sold shall be granted, assigned, transferred, or otherwise
6 conveyed to or vested in the purchaser or purchasers, or any other
7 person or persons, by his or their direction, when the consideration
8 or value of the interest or property conveyed, exclusive of the
9 value of any lien or encumbrance remaining thereon at the time of
10 sale, exceeds One Hundred Dollars (\$100.00). The tax shall be
11 prorated at the rate of seventy-five cents (\$0.75) for each Five
12 Hundred Dollars (\$500.00) of the consideration or any fractional
13 part thereof.

14 B. The tax is limited to conveyances of realty sold and does
15 not apply to other conveyances. The tax attaches at the time the
16 deed or other instrument of conveyance is executed and delivered to
17 the buyer, irrespective of the time when the sale is made.

18 C. As used in this section:

19 1. "Sold" means a transfer of an interest for a valuable
20 consideration, which may involve money or anything of value; ~~and~~

21 2. "Deed" means any instrument or writing whereby realty is
22 assigned, transferred, or otherwise conveyed to, or vested in, the
23 purchaser or, at his direction, any other person; and

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1 3. "Consideration" means the actual pecuniary value exchanged
2 or paid or to be exchanged or paid in the future, exclusive of
3 interest, whether in money or otherwise, for the transfer or
4 conveyance of an interest of realty, including any assumed
5 indebtedness.

6 SECTION 4. AMENDATORY 68 O.S. 2011, Section 3204, is
7 amended to read as follows:

8 Section 3204. A. The Oklahoma Tax Commission shall design such
9 stamps in such denominations as in its judgment it deems necessary
10 for the administration of this tax. The Oklahoma Tax Commission
11 shall distribute the stamps to the county clerks of the counties of
12 this state, and the county clerks shall have the responsibility of
13 selling these stamps and shall have the further duty of accounting
14 for the stamps to the Oklahoma Tax Commission on the last day of
15 each month. Stamp-metering machines or rubber stamps as prescribed
16 by the Oklahoma Tax Commission may be used by the county clerk, and
17 the expenses thereof shall be paid by the county concerned. The use
18 of meters or rubber stamps shall be governed by the Oklahoma Tax
19 Commission.

20 B. The county clerks shall account for all collections from the
21 sales of such tax stamps to the Oklahoma Tax Commission, on the last
22 day of each month. The ~~first fifty-five cents (\$0.55) of each~~
23 seventy-five cents (\$0.75) collected shall be apportioned as
24 follows:

1 1. The county clerks shall retain ~~five percent (5%)~~ thirty and
2 thirty-three one-hundredths percent (30.33%) of all monies collected
3 for such stamps ~~as their cost of administration~~ and shall pay the
4 same into the county general fund.;

5 2. ~~The remaining ninety-five percent (95%)~~ Twenty and sixty-
6 seven one-hundredths percent (20.67%) of the collections shall be
7 transferred by the Oklahoma Tax Commission to the General Revenue
8 Fund of the State Treasury to be expended pursuant to legislative
9 appropriation; and

10 3. Forty-nine percent (49%) of the collections shall be
11 deposited into the County Government Modernization Revolving Fund
12 created in subsection C of this section.

13 C. ~~The remaining twenty cents (\$0.20) of each seventy-five~~
14 ~~cents (\$0.75) collected shall be paid into the county general fund.~~

15 1. There is hereby created in the State Treasury a revolving
16 fund with the State Auditor and Inspector, with oversight provided
17 by the Commission on County Government Personnel Education and
18 Training, hereinafter called the "Commission", established in
19 Section 130.1 of Title 19 of the Oklahoma Statutes, to be designated
20 the "County Government Modernization Revolving Fund" for the
21 purposes of education, training, research, software and computer
22 modernization. The fund shall be a continuing fund, not subject to
23 fiscal year limitations. The fund shall consist of a portion of tax
24 stamp collections, pursuant to subsections A and B of this section.

1 Amounts deposited in any fiscal year shall be distributed by the
2 State Auditor and Inspector as provided in paragraph 2 of this
3 subsection.

4 2. Amounts deposited in any fiscal year shall be distributed as
5 follows:

6 a. seven and forty-eight one-hundredths percent (7.48%)
7 to the Oklahoma Cooperative Extension Service for
8 duties imposed on the Extension Service and the
9 Commission of County Government Personnel Education
10 and Training pursuant to Sections 130.1 through 130.7
11 and Section 1500 of Title 19 of the Oklahoma Statutes
12 and Section 3006 of this title,

13 b. twelve and twenty-four one-hundredths percent (12.24%)
14 to the Oklahoma Cooperative Extension Service and
15 Oklahoma Agricultural Experiment Station for the
16 purposes of public education, professional training
17 and research in support of Oklahoma counties and the
18 state,

19 c. thirty-five and thirty-eight one-hundredths percent
20 (35.38%) to the Oklahoma State University Center for
21 Local Government Technology for duties imposed
22 pursuant to Sections 2816 and 2862 of this title
23 related to any training, support, professional
24 development, or additional software necessary for

1 county assessors, treasurers and boards of
2 equalization, and

3 d. forty-four and ninety one-hundredths percent (44.90%)
4 available to the Oklahoma State University Center for
5 Local Government Technology to acquire and administer
6 a computer-assisted mass appraisal software system for
7 county governments. After purchasing the software for
8 those county governments choosing to use it, if
9 sufficient funds are available, any county which
10 elects not to participate in Oklahoma State University
11 Center for Local Government Technology's computer-
12 assisted mass appraisal software system may receive a
13 refund up to ten percent (10%) of such county's
14 deposit to the revolving fund annually. To the extent
15 that the allocation to the Center for Local Government
16 Technology for computer-assisted mass appraisal
17 software exceeds the actual cost of the computer-
18 assisted mass appraisal software license fee and any
19 refund that is made in a given year, the excess will
20 be reserved in the County Government Modernization
21 Revolving Fund with a maximum accumulated reserve
22 amount of Eight Million Dollars (\$8,000,000.00). This
23 reserve amount shall serve as a contingency for
24 adverse conditions whereby the annual allocation may

1 be insufficient to purchase the annual software
2 license.

3 3. If a reserve balance exceeds Eight Million Dollars
4 (\$8,000,000.00) in any fiscal year, the amount above Eight Million
5 Dollars (\$8,000,000.00) shall be distributed by the State Auditor
6 and Inspector after the Commission certifies the amount of funds
7 available for distribution as provided in this paragraph, subject to
8 the approval of the Commission on County Government Personnel
9 Education and Training. The Commission shall certify the amount
10 held in reserve in excess of Eight Million Dollars (\$8,000,000.00)
11 in the County Government Modernization Revolving Fund for the
12 immediately preceding fiscal year. The certified amount shall be
13 distributed by the State Auditor and Inspector to county governments
14 for the benefit of computerization, technology and training
15 enhancement.

16 SECTION 5. This act shall become effective July 1, 2013.

17 SECTION 6. It being immediately necessary for the preservation
18 of the public peace, health and safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.

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