

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

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

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

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

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

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

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

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

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

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

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

22 E. For purposes of the administration of the accreditation
23 requirements, the Oklahoma State University Center for Local
24 Government Technology shall be responsible for keeping an official

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

17 F. The Oklahoma State University Center for Local Government
18 Technology, in cooperation with ~~the Tax Commission,~~ the County
19 Assessors' Association and the County Treasurers' Association shall
20 provide computer software programs, support of software and hardware
21 including installation, maintenance, data management and training,
22 to counties currently using the services previously provided by the
23 State Auditor and Inspector. All expenses incurred in the
24 performance of the duties imposed upon the Oklahoma State University

1 Center for Local Government Technology shall be paid out of funds
2 appropriated or otherwise made available to the Tax Commission, or
3 the University may charge a reasonable fee to defray the cost of
4 sponsoring the County Computer Assistance Program support services
5 required by this section.

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

21 H. All powers, duties, responsibilities, property, assets,
22 liabilities, fund balances, encumbrances and obligations of the Ad
23 Valorem Division of the Oklahoma Tax Commission relating to the
24 computer-assisted mass appraisal system, referenced in subsection G

1 of this section, including but not limited to program management,
2 support and training, are hereby transferred to the Oklahoma State
3 University Center for Local Government Technology.

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

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

15 B. On the effective date of this act, all monies remaining in
16 the Computer-Assisted Mass Appraisal Implementation Revolving Fund
17 shall be transferred to the County Government Modernization
18 Revolving Fund created in Section 5 of this act.

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

21 Section 3201. A. A tax is hereby imposed on each deed,
22 instrument, or writing by which any lands, tenements, or other
23 realty sold shall be granted, assigned, transferred, or otherwise
24 conveyed to or vested in the purchaser or purchasers, or any other

UNDERLINED language denotes Amendments to present Statutes.
BOLD FACE CAPITALIZED language denotes Committee Amendments.
~~Strike thru~~ language denotes deletion from present Statutes.

1 person or persons, by his or their direction, when the consideration
2 or value of the interest or property conveyed, exclusive of the
3 value of any lien or encumbrance remaining thereon at the time of
4 sale, exceeds One Hundred Dollars (\$100.00). The tax shall be
5 prorated at the rate of seventy-five cents (\$0.75) for each Five
6 Hundred Dollars (\$500.00) of the consideration or any fractional
7 part thereof.

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

12 C. As used in this section:

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

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

18 3. "Consideration" means the actual pecuniary value exchanged
19 or paid or to be exchanged or paid in the future, exclusive of
20 interest, whether in money or otherwise, for the transfer or
21 conveyance of an interest of realty, including any assumed
22 indebtedness.

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

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

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

18 1. ~~The~~ For the fiscal year ending June 30, 2015, and for each
19 fiscal year thereafter, the county clerks shall retain ~~five percent~~
20 ~~(5%)~~ thirty and thirty-three one-hundredths percent (30.33%) of all
21 monies collected for such stamps ~~as their cost of administration and~~
22 shall pay the same into the county general fund.;

23 2. ~~The remaining ninety-five percent (95%) of the collections~~
24 ~~shall be transferred by~~ For the fiscal year ending June 30, 2015,

1 the Oklahoma Tax Commission ~~to~~ shall transfer thirty-five percent
2 (35%) of all monies collected for such stamps and shall pay the same
3 into the General Revenue Fund of the State Treasury ~~to be expended~~
4 pursuant to legislative appropriation;

5 3. For the fiscal year ending June 30, 2016, the Oklahoma Tax
6 Commission shall transfer thirty percent (30%) of all monies
7 collected for such stamps and shall pay the same into the General
8 Revenue Fund of the State Treasury; and

9 4. For the fiscal year ending June 30, 2017, and for each
10 fiscal year thereafter, the Oklahoma Tax Commission shall transfer
11 twenty-six and sixty-seven one-hundredths percent (26.67%) of all
12 monies collected for such stamps and shall pay the same into the
13 General Revenue Fund of the State Treasury.

14 C. ~~The remaining twenty cents (\$0.20) of each seventy-five~~
15 ~~cents (\$0.75) collected shall be paid into the county general fund~~
16 After the retention of the amount by county clerks prescribed by
17 paragraph 1 of subsection B of this section and the apportionment of
18 revenues prescribed by paragraphs 2, 3 and 4 of subsection B of this
19 section to the General Revenue Fund of the State Treasury, the
20 Oklahoma Tax Commission shall transfer monthly to the County
21 Government Modernization Revolving Fund created by Section 5 of this
22 act the following amounts of revenue collected from such stamps:

23 1. For the fiscal year ending June 30, 2015, thirty-four and
24 sixty-seven one-hundredths percent (34.67%);

1 2. For the fiscal year ending June 30, 2016, thirty-nine and
2 sixty-seven one-hundredths percent (39.67%); and

3 3. For the fiscal year ending June 30, 2017, and for each
4 fiscal year thereafter, forty-three percent (43.00%).

5 SECTION 5. NEW LAW A new section of law to be codified
6 in the Oklahoma Statutes as Section 2947.1 of Title 68, unless there
7 is created a duplication in numbering, reads as follows:

8 There is hereby created in the State Treasury a revolving fund
9 for the Oklahoma Tax Commission to be designated the "County
10 Government Modernization Revolving Fund". The fund shall be a
11 continuing fund, not subject to fiscal year limitations, and shall
12 consist of all monies received by the Oklahoma Tax Commission from
13 the apportionment of documentary stamp tax revenues as provided by
14 Section 3204 of Title 68 of the Oklahoma Statutes. All monies
15 accruing to the credit of said fund are hereby appropriated and may
16 be budgeted and expended by the Oklahoma State University Center for
17 Local Government Technology and the Oklahoma Cooperative Extension
18 Service for the purpose of education, training, research, software
19 and computer modernization. The fund shall be subject to the
20 oversight of the Commission on County Government Personnel Education
21 and Training, hereinafter called the "Commission", established in
22 Section 130.1 of Title 19 of the Oklahoma Statutes, or, if the
23 Commission is terminated pursuant to the Oklahoma Sunset Law, the
24 fund shall be subject to the oversight of the State Board of

1 Equalization. Amounts deposited in any fiscal year shall be
2 distributed by the Tax Commission as provided in Section 6 of this
3 act. Expenditures from said fund shall be made upon warrants issued
4 by the State Treasurer against claims filed as prescribed by law
5 with the Director of the Office of Management and Enterprise
6 Services for approval and payment.

7 SECTION 6. NEW LAW A new section of law to be codified
8 in the Oklahoma Statutes as Section 2947.2 of Title 68, unless there
9 is created a duplication in numbering, reads as follows:

10 A. Amounts deposited monthly to the County Government
11 Modernization Revolving Fund in any fiscal year shall be distributed
12 by the Tax Commission monthly as follows to the Oklahoma Cooperative
13 Extension Service for duties imposed on the Extension Service
14 pursuant to Sections 130.1 through 130.7 and Section 1500 of Title 19
15 of the Oklahoma Statutes and Section 3006 of Title 68 of the Oklahoma
16 Statutes:

17 1. For the fiscal year ending June 30, 2015, seven percent
18 (7.00%), but not less than Fifty Thousand Dollars (\$50,000.00) per
19 month;

20 2. For the fiscal year ending June 30, 2016, seven and one-half
21 percent (7.50%), but not less than Fifty-four Thousand One Hundred
22 Sixty-six Dollars and sixty-six cents (\$54,166.66) per month; and
23
24

1 3. For the fiscal year ending June 30, 2017, and for each
2 fiscal year thereafter, eight percent (8%), but not less than Sixty-
3 one Thousand Seven Hundred Fifty Dollars (\$61,750.00) per month.

4 B. Amounts deposited monthly to the County Government
5 Modernization Revolving Fund in any fiscal year shall be distributed
6 by the Tax Commission monthly as follows to the Oklahoma State
7 University Center for Local Government Technology for duties imposed
8 pursuant to Sections 2816 and 2862 of Title 68 of the Oklahoma
9 Statutes related to any training, support, professional development,
10 and additional software necessary for county assessors, treasurers
11 and boards of equalization, and the acquisition and administration
12 of a computer-assisted mass appraisal software system for county
13 governments; provided, the Oklahoma State University Center for
14 Local Government Technology may delay the acquisition of such
15 software system until such time as sufficient funds are available:

16 1. For the fiscal year ending June 30, 2015, eighty percent
17 (80%), but not less than Five Hundred Forty-one Thousand Six Hundred
18 Sixty-six Dollars and sixty-six cents (\$541,666.66) per month;

19 2. For the fiscal year ending June 30, 2016, eighty-five
20 percent (85%), but not less than Five Hundred Sixty-six Thousand Six
21 Hundred Sixty-six Dollars and sixty-six cents (\$566,666.66) per
22 month;

1 3. For the fiscal year ending June 30, 2017, eighty-five
2 percent (85%), but not less than Six Hundred Twenty-five Thousand
3 Dollars (\$625,000.00) per month; and

4 4. For the fiscal year ending June 30, 2018, and for each
5 fiscal year thereafter, fifty-five percent (55%), but not less than
6 Four Hundred Twenty-five Thousand Dollars (\$425,000.00) per month.

7 C. The minimum dollar amounts specified in paragraphs 1, 2 and
8 3 of subsection A of this section and the minimum dollar amounts
9 specified in paragraphs 1, 2, 3 and 4 of subsection B of this
10 section shall be proportionally reduced during any month that the
11 total amount of revenue apportioned to the County Government
12 Modernization Revolving Fund is not sufficient in order to equal
13 such minimum dollar amounts. All such minimum dollar amounts shall
14 be reduced by an equal percentage to the extent of any deficiency.

15 D. For any fiscal year beginning after June 30, 2017, if the
16 software acquisition is complete and associated costs are paid, any
17 county which elects not to participate in the Oklahoma State
18 University Center for Local Government Technology's computer-
19 assisted mass appraisal software system may apply to the Center for
20 Local Government Technology for a refund up to eight percent (8%) of
21 such county's annual deposit to the revolving fund. If available
22 funds are insufficient for an eight-percent rebate, the percentage
23 shall be adjusted so that rebates may be paid.

1 SECTION 7. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2947.3 of Title 68, unless there
3 is created a duplication in numbering, reads as follows:

4 A. Within the County Government Modernization Revolving Fund
5 there shall be established a reserve account. The reserve account
6 shall consist of any revenue not otherwise apportioned pursuant to
7 the provisions of subsection A or subsection B of Section 6 of this
8 act.

9 B. The maximum balance for the reserve account shall never
10 exceed Ten Million Dollars (\$10,000,000.00).

11 C. The Oklahoma State University Center for Local Government
12 Technology and the Oklahoma Cooperative Extension Service may
13 request permission to expend funds in the reserve account from the
14 Commission on County Government Personnel Education and Training
15 or if that entity is terminated pursuant to the provisions of the
16 Oklahoma Sunset Law then permission may be requested from the State
17 Board of Equalization.

18 D. The balance in the reserve account of the County Government
19 Modernization Revolving Fund shall serve as a contingency for
20 adverse conditions if the distributions provided for by subsections
21 A and B of Section 6 of this act are insufficient to support the
22 purposes of education, training, research, software and computer
23 modernization of county governments.

24

1 E. For any fiscal year ending June 30, the Director of the
2 Office of Management and Enterprise Services shall transfer any
3 amount of revenue in excess of Ten Million Dollars (\$10,000,000.00)
4 remaining in the reserve account of the County Government
5 Modernization Revolving Fund to the General Revenue Fund of the
6 State Treasury.

7 SECTION 8. AMENDATORY 19 O.S. 2011, Section 130.6, as
8 amended by Section 2, Chapter 189, O.S.L. 2013 (19 O.S. Supp. 2013,
9 Section 130.6), is amended to read as follows:

10 Section 130.6 A. 1. Any professional or clerical support
11 staff required by the Commission on County Government Personnel
12 Education and Training shall be provided through the Cooperative
13 Extension Service.

14 2. The training programs developed pursuant to Section 130.1 et
15 seq. of this title shall not interfere with or duplicate any other
16 existing training programs for county government personnel.

17 B. Expenses incurred in the performance of the duties imposed
18 upon the Commission by law shall primarily be paid out of funds
19 ~~appropriated or otherwise made available to the Office of the State~~
20 ~~Auditor and Inspector~~ distributed to the Oklahoma Cooperative
21 Extension Service from the County Government Modernization Revolving
22 Fund, appropriated or otherwise, made available to the Tax
23 Commission and may also be paid by the collection of training
24

UNDERLINED language denotes Amendments to present Statutes.
BOLD FACE CAPITALIZED language denotes Committee Amendments.
~~Strike thru~~ language denotes deletion from present Statutes.

1 expenses paid by the counties directly to the Cooperative Extension
2 Service.

3 SECTION 9. This act shall become effective July 1, 2014.

4 SECTION 10. It being immediately necessary for the preservation
5 of the public peace, health and safety, an emergency is hereby
6 declared to exist, by reason whereof this act shall take effect and
7 be in full force from and after its passage and approval.

8

9 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
10 02/24/2014 - DO PASS, As Amended.

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