

1 ENGROSSED SENATE  
2 BILL NO. 214

By: Mazzei of the Senate

and

Sears of the House

3  
4  
5  
6 An Act relating to tax administration; amending 68  
7 O.S. 2011, Section 2875, which relates to Ad Valorem  
8 Division; deleting certain construing provision;  
9 deleting qualifications for, and certain duty of  
division director; modifying certain duty of division  
director; conforming language; and providing an  
effective date.

10  
11  
12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2875, is  
14 amended to read as follows:

15 Section 2875. A. There is hereby created within the Oklahoma  
16 Tax Commission the Ad Valorem Division ~~which shall be administered~~  
17 ~~by a Director. References to the Oklahoma Tax Commission in any~~  
18 ~~provision of the Oklahoma Statutes in relation to ad valorem~~  
19 ~~taxation shall be construed to mean the Ad Valorem Division of the~~  
20 ~~Oklahoma Tax Commission unless the context clearly requires~~  
21 ~~otherwise.~~

22 B. ~~The Director of the Ad Valorem Division shall be a citizen~~  
23 ~~of the United States, at least thirty (30) years of age, and shall~~  
24 ~~have three (3) years of experience in ad valorem assessment~~

1 ~~administration including employment by a state governmental agency~~  
2 ~~or entity responsible for annual valuation of taxable property~~  
3 ~~pursuant to a computerized or computer-assisted mass appraisal~~  
4 ~~system. The Director shall also possess an official professional~~  
5 ~~appraiser designation from at least one of the following~~  
6 ~~organizations: American Institute of Real Estate Appraisers,~~  
7 ~~American Society of Appraisers, American Society of Farm Managers~~  
8 ~~and Rural Appraisers, International Association of Assessing~~  
9 ~~Officers, International Right of Way Association, National~~  
10 ~~Association of Independent Fee Appraisers, National Society of Real~~  
11 ~~Estate Appraisers, and the Society of Real Estate Appraisers.~~

12 ~~C. The Director of the Ad Valorem Division shall organize the~~  
13 ~~Division in such manner as the Director deems advisable to discharge~~  
14 ~~the duties and responsibilities of the Ad Valorem Division.~~

15 ~~D. The Ad Valorem Division shall have the authority and it~~  
16 ~~shall be its duty to:~~

17 1. Confer with and assist county assessors and county boards of  
18 equalization in the performance of their duties, to the end that all  
19 assessments of property be made relative, just and uniform and that  
20 real property and tangible personal property may be assessed at its  
21 fair cash value estimated at the price it would bring at a fair  
22 voluntary sale;

1           2. Prescribe forms with numbers ascribed thereto for the county  
2 assessors' use in assessment procedure, including property  
3 classification and appraisal forms;

4           3. Provide technical assistance to county assessors and county  
5 boards of equalization in the services of appraisal engineers;

6           4. Provide from year to year schedules of values of personal  
7 property to aid county assessors in the assessment of personal  
8 property;

9           5. Conduct training schools, institutes, conferences and  
10 meetings for the purpose of improving the qualifications of county  
11 assessors and their deputies as required by law;

12           6. Prepare and furnish from time to time to county assessors an  
13 assessors' manual. Such manual shall include, but not be limited  
14 to, valuation methodologies for property in a county for which no  
15 comparable property exists in order for a county assessor to  
16 establish a value for ad valorem tax purposes. The manual shall  
17 include information concerning valuation of hazardous waste disposal  
18 facilities and such other types of facilities as may be requested by  
19 the county assessor for which the assessor does not have adequate  
20 data to value such property;

21           7. Render such other assistance as may be conducive to the  
22 proper assessment of property for ad valorem taxation;

1           8. ~~Adopt regulations~~ Recommend rules to the Tax Commission  
2 establishing uniform procedures and standards for the appraisal of  
3 real property by county assessors;

4           9. Develop assessment manuals for the valuation of manufactured  
5 homes and periodic updates for such manuals for use by county  
6 assessors; and

7           10. Promptly notify county assessors, county treasurers and  
8 members of county excise and equalization boards of any changes to  
9 the laws relating to ad valorem taxation.

10          ~~F.~~ B. The county assessors shall not use any form not  
11 prescribed or approved by the Ad Valorem Division.

12          ~~F.~~ C. Each county assessor shall comply with the rules~~,~~  
13 ~~regulations,~~ and guides adopted by the ~~Ad Valorem Division~~ Oklahoma  
14 Tax Commission.

15          ~~G.~~ D. The Ad Valorem Division, upon request of any county  
16 assessor, shall furnish to the county assessor any information shown  
17 by its files and records as to any real and personal property,  
18 subject to taxation, including income and expense data as shown by  
19 income tax returns, to the end that no property shall escape  
20 taxation, and this information is to be furnished notwithstanding  
21 any statute that such files and records shall be confidential and  
22 privileged.

23          ~~H.~~ E. The Ad Valorem Division shall be authorized to obtain  
24 information relating to the ownership, location, taxable status or

1 valuation for purposes of ad valorem taxation of real or personal  
2 property from any state agency, board, commission, department,  
3 authority or other division of state government if necessary to  
4 respond to a request by a county assessor as provided by subsection  
5 G D. of this section. Such information shall be confidential and  
6 privileged and shall only be released to a county assessor in order  
7 to locate, discover and correctly value taxable property as required  
8 by law.

9 SECTION 2. This act shall become effective November 1, 2015.

10 Passed the Senate the 18th day of February, 2015.

11  
12 \_\_\_\_\_  
13 Presiding Officer of the Senate

14 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
15 2015.

16  
17 \_\_\_\_\_  
18 Presiding Officer of the House  
19 of Representatives  
20  
21  
22  
23  
24