

~~pursuant to a computerized or computer-assisted mass appraisal system. The Director shall also possess an official professional appraiser designation from at least one of the following organizations: American Institute of Real Estate Appraisers, American Society of Appraisers, American Society of Farm Managers and Rural Appraisers, International Association of Assessing Officers, International Right-of-Way Association, National Association of Independent Fee Appraisers, National Society of Real Estate Appraisers, and the Society of Real Estate Appraisers.~~

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

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

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

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

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

3 4. Provide from year to year schedules of values of personal
4 property to aid county assessors in the assessment of personal
5 property;

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

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

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

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

1 9. Develop assessment manuals for the valuation of manufactured
2 homes and periodic updates for such manuals for use by county
3 assessors; and

4 10. Promptly notify county assessors, county treasurers and
5 members of county excise and equalization boards of any changes to
6 the laws relating to ad valorem taxation.

7 ~~E.~~ B. The county assessors shall not use any form not
8 prescribed or approved by the Ad Valorem Division.

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

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

20 ~~H.~~ E. The Ad Valorem Division shall be authorized to obtain
21 information relating to the ownership, location, taxable status or
22 valuation for purposes of ad valorem taxation of real or personal
23 property from any state agency, board, commission, department,
24 authority or other division of state government if necessary to

1 respond to a request by a county assessor as provided by subsection
2 G D. of this section. Such information shall be confidential and
3 privileged and shall only be released to a county assessor in order
4 to locate, discover and correctly value taxable property as required
5 by law.

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

7 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
8 February 3, 2015 - DO PASS AS AMENDED
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