

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 HOUSE BILL 2530

By: Casey

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5  
6 AS INTRODUCED

7 An Act relating to schools; amending 70 O.S. 2011,  
8 Section 18-109.1, which relates to the State Aid  
9 formula; imposing duties upon county assessor;  
10 requiring reports to Oklahoma Tax Commission;  
11 requiring Tax Commission to provide notice of  
12 noncompliance; providing for penalty amount for  
13 failure to comply; requiring action by district  
14 attorney for recovery of accumulated penalty amounts;  
15 providing an effective date; and declaring an  
16 emergency.

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

18 SECTION 1. AMENDATORY 70 O.S. 2011, Section 18-109.1, is  
19 amended to read as follows:

20 Section 18-109.1 The Legislature hereby declares, for the  
21 purpose of financial support to school districts through the State  
22 Aid Formula, that greater equalization of State Aid to school  
23 districts will be attained by the following procedure:

24 1. For the 1989-90 school year, the real property portion of  
the valuations for those school districts in counties having an  
assessment ratio in excess of twelve percent (12%) shall be computed

1 at a twelve percent (12%) assessment ratio to determine chargeable  
2 valuations. Beginning with the 1990-91 school year, the real  
3 property portion of the valuations for those school districts in  
4 counties having an assessment ratio in excess of eleven percent  
5 (11%) shall be computed at an eleven percent (11%) assessment ratio  
6 to determine chargeable valuations. Beginning with the 1991-92  
7 school year, the commercial personal and agricultural personal  
8 property portion of the valuations for those school districts in  
9 counties having an assessment ratio in excess of eleven percent  
10 (11%) shall be computed at an eleven percent (11%) assessment ratio  
11 to determine chargeable valuations. The Oklahoma Tax Commission  
12 shall supply to the State Department of Education no later than  
13 November 1 the information necessary to carry out the provisions of  
14 this paragraph.

15 2. The real property portions of the valuations for those  
16 school districts in counties having an actual assessment ratio of  
17 less than twelve percent (12%) shall be computed at the actual  
18 assessment ratio in effect for the county as determined by the  
19 Oklahoma Tax Commission in order to determine chargeable valuations  
20 for calculating State Aid to such district if such ratio is at least  
21 nine percent (9%) and the county is certified by the Oklahoma Tax  
22 Commission to have a verifiable revaluation program using property  
23 identification cards for the applicable assessment year.  
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1           3. The real property portion of the valuations for those school  
2 districts in counties which have an actual assessment ratio of less  
3 than twelve percent (12%) and which are not certified by the  
4 Oklahoma Tax Commission to have a verifiable revaluation program  
5 using property identification cards shall be computed at a twelve  
6 percent (12%) assessment ratio to determine chargeable valuations.  
7 For each school year, the actual assessment ratio shall be the  
8 assessment ratio recommended by the Oklahoma Tax Commission and  
9 certified by the State Board of Equalization for the applicable  
10 assessment year.

11           4. For property covered by this section, each county assessor  
12 shall provide the assessed valuations and the assessment ratios for  
13 each school district in the county to the Oklahoma Tax Commission no  
14 later than September 1.

15           a. any county assessor who fails to meet the reporting  
16 requirements of this section shall pay a penalty in  
17 the amount of One Hundred Dollars (\$100.00) for each  
18 calendar day beyond October 1 of any year that the  
19 county fails to timely report to the Oklahoma Tax  
20 Commission. The penalty shall be imposed for each  
21 calendar day on and after October 2 of each year until  
22 compliance with all reporting requirements is  
23 achieved,

1        b. the Oklahoma Tax Commission shall cause notice to be  
2        mailed by return receipt mail to the county assessor,  
3        the district attorney, the county treasurer and the  
4        superintendent of each school district of any county  
5        failing to meet the reporting requirements of this  
6        section, and

7        c. the district attorney, upon receipt of the notice  
8        provided for in subparagraph b of this paragraph,  
9        shall immediately institute an action to collect the  
10       one-hundred-dollar penalty for each day that the  
11       county fails to meet the reporting requirements of  
12       this paragraph. The district attorney shall be  
13       authorized to institute a single action in district  
14       court pursuant to which any amount of penalty may be  
15       collected for any day the assessor fails to comply  
16       with the reporting requirements of this paragraph.  
17       Any amount of such fine collected shall be deposited  
18       in a special account within the county general fund.  
19       Such amounts shall be apportioned to the school  
20       districts of the county on the basis of the preceding  
21       year's average daily attendance.

22       5. The Oklahoma Tax Commission shall certify by October 1, for  
23 each applicable assessment year, to the State Superintendent of  
24 Public Instruction those counties which have revaluation programs

1 using property identification cards. The Oklahoma Tax Commission  
2 shall, as soon as practicable, certify to the State Superintendent  
3 of Public Instruction and the district attorney for the applicable  
4 county the date as of which a county implements a verifiable  
5 revaluation program using property identification cards after  
6 October 1 of any year.

7 ~~5.~~ 6. Any county assessor who fails to have an approved  
8 revaluation program using property identification cards shall pay a  
9 penalty in the amount of One Hundred Dollars (\$100.00) for each  
10 calendar day beyond October 1 of any year that the county does not  
11 have a verifiable revaluation program using property identification  
12 cards. The penalty shall be imposed for each calendar day on and  
13 after October 2 of each year until the county implements a  
14 verifiable revaluation program using property identification cards;  
15 provided, that such penalty shall be collected from any county  
16 assessor of a county which did not have a verifiable revaluation  
17 program using property identification cards as of October 1, 1985,  
18 for each day from and after July 1, 1986, that the applicable county  
19 does not have a verifiable revaluation program using property  
20 identification cards.

21 ~~6.~~ 7. Upon receipt of certification by the Oklahoma Tax  
22 Commission of the counties having approved revaluation programs, the  
23 State Superintendent of Public Instruction shall cause notice to be  
24 mailed by return receipt mail to the county assessor, the district

1 attorney, the county treasurer and the superintendent of each school  
2 district of any county not included in the certification.

3 ~~7.~~ 8. The district attorney, upon receipt of the notice  
4 provided for in paragraph ~~6~~ 7 of this section, shall immediately  
5 institute an action to collect the One Hundred Dollar (\$100.00)  
6 penalty for each day that the county does not have a verifiable  
7 revaluation program using property identification cards. The  
8 district attorney shall be authorized to institute a single action  
9 in district court pursuant to which any amount of penalty may be  
10 collected for any day the assessor fails to implement the  
11 revaluation program using property identification cards. Any amount  
12 of such fine collected shall be deposited in a special account  
13 within the county general fund. Such amounts shall be apportioned  
14 to the school districts of the county on the basis of the preceding  
15 year's average daily attendance.

16 ~~8.~~ 9. The district attorney shall initiate action for removal  
17 of the county assessor from office for malfeasance if the county  
18 assessor has not instituted a verifiable revaluation program using  
19 property identification cards within thirty (30) days after the  
20 district attorney receives notice from the State Superintendent of  
21 Public Instruction. Initiation of an action for the removal of the  
22 county assessor for malfeasance as required by this section is a  
23 mandatory duty of the office of the district attorney. If the  
24 district attorney fails to initiate an action within forty (40) days

1 after receipt of the notice from the State Superintendent of Public  
2 Instruction, and the county assessor has not implemented a  
3 verifiable revaluation program using property identification cards,  
4 the district attorney shall pay a penalty of One Hundred Dollars  
5 (\$100.00) for each day that an action could have been filed for the  
6 removal of the county assessor and such action has not been filed or  
7 until the county assessor implements the revaluation program using  
8 property identification cards. The Attorney General shall initiate  
9 an action to collect the penalty from the district attorney pursuant  
10 to the authority of Section 18b of Title 74 of the Oklahoma  
11 Statutes. All penalties collected pursuant to the provisions of  
12 this paragraph shall be deposited in the special account within the  
13 county general fund and apportioned to the school districts of the  
14 county on the basis of the preceding year's average daily  
15 attendance.

16 ~~9.~~ 10. The notice to the superintendents of the various school  
17 districts from the State Superintendent of Public Instruction shall  
18 state that the State Aid formula funds computed for such districts  
19 based upon the actual assessment ratio valuations in excess of the  
20 amount computed upon twelve percent (12%) assessment ratio  
21 valuations shall be withheld from distribution to the school  
22 district until the office of the county assessor has complied with  
23 the requirement of a verifiable revaluation program using property  
24 identification cards.

1 SECTION 2. This act shall become effective July 1, 2016.

2 SECTION 3. It being immediately necessary for the preservation  
3 of the public peace, health and safety, an emergency is hereby  
4 declared to exist, by reason whereof this act shall take effect and  
5 be in full force from and after its passage and approval.

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