

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL 1547

By: David of the Senate

and

Wallace of the House

7
8
9 COMMITTEE SUBSTITUTE

10 [computer assisted mass appraisal funding - creating
11 County Government Education-Technical Revolving Fund
12 - codification -

emergency]

13
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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, and
- 10 e. cadastral mapping.

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 Oklahoma Tax Commission. The Oklahoma Tax Commission shall issue
10 the accreditations to all persons who have so qualified. All
11 expenses incurred in the performance of the duties imposed upon the
12 Oklahoma State University Center for Local Government Technology
13 shall be paid out of funds deposited in the County Government
14 Education-Technical Revolving Fund as provided in Section 6 of this
15 act, appropriated or otherwise made available to the Oklahoma Tax
16 Commission, or the university may charge a reasonable fee to defray
17 the cost of sponsoring the educational accreditation academic units
18 required by this section.

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

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

10 G. The Oklahoma State University Center for Local Government
11 Technology, in cooperation with the County Assessors' Association,
12 shall provide the administration, support, training and
13 implementation of the Oklahoma State University Center for Local
14 Government Technology-sponsored, computer-assisted mass appraisal
15 computer software system to any county using the services provided
16 by the Ad Valorem Division of the Oklahoma Tax Commission and other
17 counties upon request on the effective date of this act, if such
18 county elects to adopt the Oklahoma State University Center for
19 Local Government Technology-sponsored program. All expenses
20 incurred in the performance of the duties imposed upon the Oklahoma
21 State University Center for Local Government Technology for the
22 computer-assisted mass appraisal program shall be paid out of funds
23 deposited in the County Government Education-Technical Revolving
24

1 Fund as provided by Section 6 of this act, appropriated or otherwise
2 made available to the Oklahoma Tax Commission.

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, referenced in subsection G
7 of this section, including, but not limited to, program management,
8 support and training, are hereby transferred to the Oklahoma State
9 University Center for Local Government Technology.

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

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

21 B. On the effective date of this act, all monies remaining in
22 the Computer-Assisted Mass Appraisal Implementation Revolving Fund
23 shall be transferred to the County Government Education-Technical
24 Revolving Fund created in Section 5 of this act.

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

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

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

C. As used in this section:

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

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

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%) of all
2 monies collected for such stamps as their cost of administration and
3 shall pay the same into the county general fund; and

4 2. ~~The~~ Of the remaining ninety-five percent (95%) ~~of the~~
5 ~~collections,~~ the Oklahoma Tax Commission shall transfer monthly to
6 the County Government Education-Technical Revolving Fund created by
7 Section 5 of this act for the fiscal year ending June 30, 2019, and
8 for each fiscal year thereafter, Five Hundred Thousand Dollars
9 (\$500,000.00) plus three percent (3%) of the revenue collected for
10 such stamps. The remainder of the collections shall be transferred
11 by the Oklahoma Tax Commission to the General Revenue Fund of the
12 State Treasury to be expended pursuant to legislative appropriation.

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

18 There is hereby created in the State Treasury a revolving fund
19 for the Oklahoma Tax Commission to be designated the "County
20 Government Education-Technical Revolving Fund". The fund shall be a
21 continuing fund, not subject to fiscal year limitations, and shall
22 consist of all monies received by the Oklahoma Tax Commission from
23 the apportionment of documentary stamp revenues as provided by
24 Section 3204 of Title 68 of the Oklahoma Statutes. All monies

1 accruing to the credit of the fund are hereby appropriated and may
2 be budgeted and expended by the Oklahoma State University Center for
3 Local Government Technology and the Oklahoma Cooperative Extension
4 Service County Training Program for the purpose of education,
5 training, research, software and computer modernization. The fund
6 shall be subject to the oversight of the Commission on County
7 Government Personnel Education and Training. Amounts deposited in
8 any fiscal year shall be distributed by the Oklahoma Tax Commission
9 as provided in Section 6 of this act. Expenditures from the fund
10 shall be made upon warrants issued by the State Treasurer against
11 claims filed as prescribed by law.

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

15 A. For the fiscal year ending June 30, 2019, and for each
16 fiscal year thereafter, ten percent (10%), deposited to the County
17 Government Education-Technical Revolving Fund in any fiscal year
18 shall be distributed by the Oklahoma Tax Commission monthly to the
19 Oklahoma Cooperative Extension Service for duties imposed on the
20 Extension Service pursuant to Sections 130.1 through 130.7 and
21 Section 1500 of Title 19 of the Oklahoma Statutes and Section 3006
22 of Title 68 of the Oklahoma Statutes.

23 B. For the fiscal year ending June 30, 2019, and for each
24 fiscal year thereafter, eighty-eight and five-tenths percent

1 (88.5%), deposited to the County Government Education-Technical
2 Revolving Fund in any fiscal year shall be distributed by the
3 Oklahoma Tax Commission monthly to the Oklahoma State University
4 Center for Local Government Technology for duties imposed pursuant
5 to Sections 2816 and 2862 of Title 68 of the Oklahoma Statutes
6 related to any training, support, professional development, and
7 additional software necessary for county assessors, treasurers and
8 boards of equalization, and the acquisition and administration of a
9 computer-assisted mass appraisal software system for county
10 governments; provided, the Oklahoma State University Center for
11 Local Government Technology may delay the acquisition of such
12 software until such time as sufficient funds are available.

13 C. After the computer-assisted mass appraisal software
14 acquisition is complete and associated costs are paid, any county
15 which elects not to participate in the Oklahoma State University
16 Center for Local Government Technology's computer-assisted mass
17 appraisal software system may apply to the Center for Local
18 Government Technology for a refund up to ten percent (10%) of such
19 county's deposit to the revolving fund annually; provided, if
20 available funds are insufficient for a ten-percent rebate, the
21 percentage shall be adjusted so that rebates may be paid.

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

1 A. Within the County Government Education-Technical Revolving
2 Fund there shall be established a reserve account. The reserve
3 account shall consist of any revenue not otherwise apportioned
4 pursuant to the provisions of subsection A or subsection B of
5 Section 6 of this act.

6 B. The maximum balance for the reserve account shall never
7 exceed Two Million Dollars (\$2,000,000.00) at the end of each fiscal
8 year.

9 C. The Oklahoma State University Center for Local Government
10 Technology and the Oklahoma Cooperative Extension Service County
11 Training Program may request permission to expend funds in the
12 reserve account from the Commission on County Government Personnel
13 Education and Training.

14 D. The balance in the reserve account of the County Government
15 Education-Technical Revolving Fund shall serve as a contingency for
16 adverse conditions if the distributions provided for in subsections
17 A and B of Section 6 of this act are insufficient to support the
18 purposes of education training, research, software and computer
19 modernization of county governments.

20 E. For any fiscal year ending June 30, the Oklahoma Tax
21 Commission shall transfer any amount of revenue in excess of Two
22 Million Dollars (\$2,000,000.00) remaining in the reserve account of
23 the County Government Education-Technical Revolving Fund to the
24 General Revenue Fund of the State Treasury.

1 ~~SECTION 8. It being immediately necessary for the preservation~~
2 ~~of the public peace, health or safety, an emergency is hereby~~
3 ~~declared to exist, by reason whereof this act shall take effect and~~
4 ~~be in full force from and after its passage and approval.~~

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