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February 28, 2018

COMMITTEE SUBSTITUTE  
FOR

SENATE BILL NO. 1547

By: David of the Senate

and

Wallace of the House

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

~~emergency~~ ]

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

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

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

1 shall result in forfeiture of office or termination of employment.

2 A vacancy in a public office created for failure to achieve such  
3 accreditation shall be filled in the manner provided by law.

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

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

19 2. Within one (1) year from the completion date of initial  
20 accreditation, the assessor shall be required to successfully  
21 complete advanced accreditation. If the assessor does not  
22 successfully complete advanced accreditation testing or some part of  
23 the requirement, advanced accreditation shall be completed by July  
24 1, 1995, for persons holding office on May 27, 1993, or for persons

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

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

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

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

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

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

1        H. All powers, duties, responsibilities, property, assets,  
2        liabilities, fund balances, encumbrances and obligations of the Ad  
3        Valorem Division of the Oklahoma Tax Commission relating to the  
4        computer-assisted mass appraisal system, referenced in subsection G  
5        of this section, including, but not limited to, program management,  
6        support and training, are hereby transferred to the Oklahoma State  
7        University Center for Local Government Technology.

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

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

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

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

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

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

16       C. As used in this section:

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

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

22       3. "Consideration" means the actual pecuniary value exchanged  
23 or paid or to be exchanged or paid in the future, exclusive of  
24 interest, whether in money or otherwise, for the transfer or

1 conveyance of an interest of realty, including any assumed  
2 indebtedness.

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

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

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

22 1. The county clerks shall retain five percent (5%) of all  
23 monies collected for such stamps as their cost of administration and  
24 shall pay the same into the county general fund-; and

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

10        C. The remaining twenty cents (\$0.20) of each seventy-five  
11 cents (\$0.75) collected shall be paid into the county general fund.

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

15        There is hereby created in the State Treasury a revolving fund  
16 for the Oklahoma Tax Commission to be designated the "County  
17 Government Education-Technical Revolving Fund". The fund shall be a  
18 continuing fund, not subject to fiscal year limitations, and shall  
19 consist of all monies received by the Oklahoma Tax Commission from  
20 the apportionment of documentary stamp revenues as provided by  
21 Section 3204 of Title 68 of the Oklahoma Statutes. All monies  
22 accruing to the credit of the fund are hereby appropriated and may  
23 be budgeted and expended by the Oklahoma State University Center for  
24 Local Government Technology and the Oklahoma Cooperative Extension

1 Service County Training Program for the purpose of education,  
2 training, research, software and computer modernization. The fund  
3 shall be subject to the oversight of the Commission on County  
4 Government Personnel Education and Training. Amounts deposited in  
5 any fiscal year shall be distributed by the Oklahoma Tax Commission  
6 as provided in Section 6 of this act. Expenditures from the fund  
7 shall be made upon warrants issued by the State Treasurer against  
8 claims filed as prescribed by law.

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

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

20 B. For the fiscal year ending June 30, 2019, and for each  
21 fiscal year thereafter, eighty-eight and five-tenths percent  
22 (88.5%), deposited to the County Government Education-Technical  
23 Revolving Fund in any fiscal year shall be distributed by the  
24 Oklahoma Tax Commission monthly to the Oklahoma State University

1 Center for Local Government Technology for duties imposed pursuant  
2 to Sections 2816 and 2862 of Title 68 of the Oklahoma Statutes  
3 related to any training, support, professional development, and  
4 additional software necessary for county assessors, treasurers and  
5 boards of equalization, and the acquisition and administration of a  
6 computer-assisted mass appraisal software system for county  
7 governments; provided, the Oklahoma State University Center for  
8 Local Government Technology may delay the acquisition of such  
9 software until such time as sufficient funds are available.

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

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

22 A. Within the County Government Education-Technical Revolving  
23 Fund there shall be established a reserve account. The reserve  
24 account shall consist of any revenue not otherwise apportioned

1 pursuant to the provisions of subsection A or subsection B of  
2 Section 6 of this act.

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

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

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

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

22 ~~SECTION 8. It being immediately necessary for the preservation~~  
23 ~~of the public peace, health or safety, an emergency is hereby~~  
24

1 ~~declared to exist, by reason whereof this act shall take effect and~~  
2 ~~be in full force from and after its passage and approval.~~

3 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
4 February 28, 2018 - DO PASS AS AMENDED  
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