

1 ENGROSSED SENATE AMENDMENT
TO
2 ENGROSSED HOUSE
BILL NO. 3240

By: Lawson of the House
and
Gollihare of the Senate

[ad valorem - duties - Ad Valorem Division - data -
effective date]

AMENDMENT NO. 1. Page 1, strike the stricken title, enacting clause
and entire bill and insert

"An Act relating to county assessors; amending 68
O.S. 2021, Section 2840, which relates to permanent
records of the county assessor; prescribing duty of
county assessor to submit certain data to the State
Data Center; updating statutory language; making
language gender neutral; and providing an effective
date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2840, is
amended to read as follows:

Section 2840. A. Each county assessor shall prepare, build,
and maintain permanent records containing the following information:

1 1. The classification, grade, and value of each tract of land
2 located outside cities and towns and platted subdivisions and
3 additions and the improvements thereon;

4 2. The description and value of all lots and tracts and the
5 improvements thereon, and a list of lands that have been annexed to
6 any city or town, commencing with the lowest numbered section and
7 the different subdivisions and fractional parts thereof in the
8 lowest numbered townships in the lowest numbered range in the
9 county, and ending with the highest numbered section, township, and
10 range and the improvements thereon; and

11 3. The information required herein to be shown on such
12 permanent records shall be shown as to tax exempt as well as taxable
13 property, and shall be in such forms as may be acceptable to the
14 Oklahoma Tax Commission. It shall not be necessary to place upon
15 such records any grade or value on land and improvements owned by
16 the United States of America, ~~the State of Oklahoma~~ this state, or
17 any subdivision thereof, or any land and improvements exempt from ad
18 valorem taxation by reason of the same being used exclusively and
19 directly for religious, charitable, or educational purposes, such as
20 churches, schools, colleges, universities, cemeteries, and all lands
21 owned by railroads, air carriers, and public service corporations
22 that are assessed by the State Board of Equalization. Exempt Indian
23 land and other exempt property shall be valued and the value placed
24 upon such records.

1 B. When the valuation of the real estate of each county has
2 been completed, as required by this section, it shall be the
3 mandatory duty of the county assessor and each of his or her
4 successors in office, to continuously maintain, revise, and correct
5 the records relating thereto, and to continuously adjust and correct
6 assessed valuations in conformity therewith. Such maintenance,
7 revision, and correction shall be made each year based upon the
8 results of the calculations required by law to be performed each
9 year in order to determine the fair cash value of all property
10 within the county.

11 C. Each county assessor shall request in his or her budget
12 request each year sufficient funds to carry out the provisions of
13 this section. It shall be the mandatory duty of the several boards
14 of county commissioners, the several county excise boards, and the
15 several county budget boards each year to make sufficient
16 appropriations to enable the county assessor to perform the duties
17 required of him or her by this section. If any board of county
18 commissioners, county excise board, or county budget board fails,
19 neglects, or refuses, upon written request of the county assessor,
20 to provide adequate appropriations for supplies, deputy hire, or
21 traveling expenses for the performance of the duties imposed upon
22 the county assessor by this section, such appropriations may be
23 obtained by mandamus action instituted in district court by the
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1 county assessor or any other county officer, or any taxpayer of the
2 county.

3 D. The classification and valuation provided for by this
4 section shall be done under the supervisory assistance of the
5 Oklahoma Tax Commission. The forms used in such classification and
6 valuation of property shall be prescribed by the Oklahoma Tax
7 Commission. Where the classification and valuation has already been
8 completed, it shall not be necessary for the county assessor to
9 again make such classification and valuation, except it shall be the
10 duty of such county assessor to continuously maintain, revise, and
11 correct the same as required by this section.

12 E. Each county assessor, upon request of the agency designated
13 as the State Data Center, shall furnish all location data and
14 addresses necessary to complete the work of the agency with the
15 United States Census Bureau.

16 SECTION 2. This act shall become effective November 1, 2024."
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1 Passed the Senate the 25th day of April, 2024.

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3 _____
4 Presiding Officer of the Senate

5 Passed the House of Representatives the ____ day of _____,
6 2024.

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8 _____
9 Presiding Officer of the House
10 of Representatives

1 ENGROSSED HOUSE
2 BILL NO. 3240

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

10 SECTION 3. AMENDATORY 68 O.S. 2021, Section 2875, is
11 amended to read as follows:

12 Section 2875. A. There is hereby created within the Oklahoma
13 Tax Commission the Ad Valorem Division. The Ad Valorem Division
14 shall have the authority and it shall be its duty to:

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

21 2. Prescribe forms with numbers ascribed thereto for the county
22 assessors' use in assessment procedure, including property
23 classification and appraisal forms;
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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 in accordance with Uniform Standards of Professional
5 Appraisal Practice (USPAP) and International Association of
6 Assessing Officers (IAAO) requirements to aid county assessors in
7 the assessment of personal property;

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

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

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

22 8. Recommend rules to the Tax Commission establishing uniform
23 procedures and standards for the appraisal of real property by
24 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 B. The county assessors shall not use any form not prescribed
8 or approved by the Ad Valorem Division.

9 C. Each county assessor shall comply with the rules and guides
10 adopted by the Oklahoma Tax Commission.

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

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

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

5 F. The Ad Valorem Division, upon request of the agency
6 designated as the Census Bureau State Data Center, shall furnish all
7 location data and addresses necessary for the agency to complete its
8 work with the United States Census Bureau.

9 SECTION 4. This act shall become effective November 1, 2024.

10 Passed the House of Representatives the 5th day of March, 2024.

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Presiding Officer of the House
of Representatives

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15 Passed the Senate the ____ day of _____, 2024.

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Presiding Officer of the Senate

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