

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

COMMITTEE SUBSTITUTE
FOR ENGROSSED
HOUSE BILL NO. 3240

By: Lawson of the House

and

Gollihare of the Senate

COMMITTEE SUBSTITUTE

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

2. The description and value of all lots and tracts and the improvements thereon, and a list of lands that have been annexed to

1 any city or town, commencing with the lowest numbered section and
2 the different subdivisions and fractional parts thereof in the
3 lowest numbered townships in the lowest numbered range in the
4 county, and ending with the highest numbered section, township, and
5 range and the improvements thereon; and

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

20 B. When the valuation of the real estate of each county has
21 been completed, as required by this section, it shall be the
22 mandatory duty of the county assessor and each of his or her
23 successors in office, to continuously maintain, revise, and correct
24 the records relating thereto, and to continuously adjust and correct

1 assessed valuations in conformity therewith. Such maintenance,
2 revision, and correction shall be made each year based upon the
3 results of the calculations required by law to be performed each
4 year in order to determine the fair cash value of all property
5 within the county.

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

21 D. The classification and valuation provided for by this
22 section shall be done under the supervisory assistance of the
23 Oklahoma Tax Commission. The forms used in such classification and
24 valuation of property shall be prescribed by the Oklahoma Tax

1 Commission. Where the classification and valuation has already been
2 completed, it shall not be necessary for the county assessor to
3 again make such classification and valuation, except it shall be the
4 duty of such county assessor to continuously maintain, revise, and
5 correct the same as required by this section.

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

10 SECTION 2. This act shall become effective November 1, 2024.

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