

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

COMMITTEE SUBSTITUTE  
FOR

HOUSE BILL NO. 3240

By: Lawson

COMMITTEE SUBSTITUTE

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

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2875, is  
amended to read as follows:

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

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

1        2. Prescribe forms with numbers ascribed thereto for the county  
2 assessors' use in assessment procedure, including property  
3 classification and appraisal forms;

4        3. Provide technical assistance to county assessors and county  
5 boards of equalization in the services of appraisal engineers;

6        4. Provide from year to year schedules of values of personal  
7 property in accordance with Uniform Standards of Professional  
8 Appraisal Practice (USPAP) and International Association of  
9 Assessing Officers (IAAO) requirements to aid county assessors in  
10 the assessment of personal property;

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

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

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

1        8. Recommend rules to the Tax Commission establishing uniform  
2 procedures and standards for the appraisal of real property by  
3 county assessors;

4        9. Develop assessment manuals for the valuation of manufactured  
5 homes and periodic updates for such manuals for use by county  
6 assessors; and

7        10. Promptly notify county assessors, county treasurers and  
8 members of county excise and equalization boards of any changes to  
9 the laws relating to ad valorem taxation.

10       B. The county assessors shall not use any form not prescribed  
11 or approved by the Ad Valorem Division.

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

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

22       E. The Ad Valorem Division shall be authorized to obtain  
23 information relating to the ownership, location, taxable status or  
24 valuation for purposes of ad valorem taxation of real or personal

1 property from any state agency, board, commission, department,  
2 authority or other division of state government if necessary to  
3 respond to a request by a county assessor as provided by subsection  
4 D of this section. Such information shall be confidential and  
5 privileged and shall only be released to a county assessor in order  
6 to locate, discover and correctly value taxable property as required  
7 by law.

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

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

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