

1 ENGROSSED HOUSE
2 BILL NO. 3240

By: Lawson of the House

3 and

4 Gollihare of the Senate

5
6 [ad valorem - duties - Ad Valorem Division - data -
7 effective date]
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9 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

10 SECTION 1. 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 2. 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

Passed the Senate the ____ day of _____, 2024.

Presiding Officer of the Senate