

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                               STATE OF OKLAHOMA

3                               2nd Session of the 59th Legislature (2024)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 3240

By: Lawson of the House

and

**Gollihare** of the Senate

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10                               COMMITTEE SUBSTITUTE

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

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

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

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

21               1. Confer with and assist county assessors and county boards of  
22 equalization in the performance of their duties, to the end that all  
23 assessments of property be made relative, just and uniform and that  
24 real property and tangible personal property may be assessed at its

1 fair cash value estimated at the price it would bring at a fair  
2 voluntary sale;

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

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

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

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

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

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

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

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

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

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

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

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

1 E. The Ad Valorem Division shall be authorized to obtain  
2 information relating to the ownership, location, taxable status or  
3 valuation for purposes of ad valorem taxation of real or personal  
4 property from any state agency, board, commission, department,  
5 authority or other division of state government if necessary to  
6 respond to a request by a county assessor as provided by subsection  
7 D of this section. Such information shall be confidential and  
8 privileged and shall only be released to a county assessor in order  
9 to locate, discover and correctly value taxable property as required  
10 by law.

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

15 SECTION 2. This act shall become effective November 1, 2024.  
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17 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
18 02/26/2024 - DO PASS, As Amended and Coauthored.  
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