

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 CONFERENCE COMMITTEE
4 SUBSTITUTE FOR
5 ENGROSSED HOUSE
6 BILL NO. 4413

By: Lowe (Dick) of the House

and

Montgomery of the Senate

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9 CONFERENCE COMMITTEE SUBSTITUTE

10 An Act relating to revenue and taxation; amending 68
11 O.S. 2021, Section 2826, which relates to appraisers;
12 providing procedure for hiring appraisers; limiting
13 appraisers involvement in valuation process; making
14 certain contracts subject to the Open Records Act;
15 making certain communication between county assessor
16 and appraisers subject to Open Records Act; requiring
17 certain qualifications; providing for codification;
18 and providing an effective date.

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

20 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2826, is
21 amended to read as follows:

22 Section 2826. A. 1. For residential property, the county
23 assessor may appoint, or may request the Oklahoma Tax Commission to
24 assign, an appraiser to assist the county assessor in valuation of
the property; and

1 2. For nonresidential property, after consultation with the
2 Oklahoma Tax Commission, the county assessor may appoint an
3 appraiser to assist the county assessor in valuation of the
4 property.

5 B. Appraisers whose services may be obtained by appointment by
6 the assessor or who may be assigned by the Oklahoma Tax Commission,
7 upon request of the county assessor, to assist any county assessor
8 shall act in an advisory capacity only. Valuations ~~made~~ recommended
9 by such appraisers shall not be binding upon the assessor. All
10 valuations made pursuant to the Ad Valorem Tax Code shall be made
11 and entered by the assessor pursuant to law.

12 C. Appraisers whose services were obtained to assist the county
13 assessor for valuation shall not participate in any valuation
14 negotiations, protests to the assessor, or protests to the county
15 board of equalization. Contracts for such appraiser services shall
16 be subject to the Oklahoma Open Records Act.

17 D. County assessors may provide photocopies of taxpayer
18 rendition forms and photocopies of any other documents filed by the
19 taxpayer which are directly related to and necessary for appraisers
20 to assist in this capacity. The original documents filed by the
21 taxpayer must be maintained by the county assessors. Upon the
22 expiration of the period for reassessment, provided in Section 2846
23 of this title, all copies of taxpayer documents and the related work
24 papers of the appraisers must be destroyed or returned to the county

1 assessors by February 1 of the following year. In addition, all
2 photocopies of taxpayer documentation and appraiser work papers must
3 be returned to the county assessor within ten (10) calendar days of
4 the termination of the contract with the appraisers to provide the
5 services described in this section.

6 E. Except for communications of information protected by
7 Section 2835 of this title, all communications between a county
8 assessor and an appraiser, including communications through a third
9 party, shall be subject to the Oklahoma Open Records Act.

10 SECTION 2. NEW LAW A new section of law to be codified
11 in the Oklahoma Statutes as Section 2826.1 of Title 68, unless there
12 is created a duplication in numbering, reads as follows:

13 To be qualified to be appointed or assigned to assist a county
14 assessor pursuant to Section 2826 of Title 68 of the Oklahoma
15 Statutes, the appraiser must:

16 1. Be a state-certified general appraiser under the Oklahoma
17 Certified Real Estate Appraisers Act; and

18 2. Have successfully completed the advanced accreditation
19 program conducted by the Oklahoma State University Center for Local
20 Government Technology pursuant to Section 2816 of Title 68 of the
21 Oklahoma Statutes.

22 SECTION 3. This act shall become effective November 1, 2022.

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