

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 58th Legislature (2022)

4 HOUSE BILL 4413

By: Lowe (Dick) of the House

5 and

6 **Montgomery** of the Senate

7  
8  
9 AS INTRODUCED

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; requiring  
14 separate contract for certain services; making  
15 certain contracts subject to the Open Records Act;  
16 making certain communication between county assessor  
17 and appraisers subject to Open Records Act; requiring  
18 certain qualifications; providing for codification;  
19 and providing an effective date.

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

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

23 Section 2826. A. 1. For residential property, the county  
24 assessor may appoint, or may request the Oklahoma Tax Commission to  
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, protests to the county board  
15 of equalization, or appeals unless those services are each  
16 contracted separately. Such contracts shall be subject to the Open  
17 Records Act.

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

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

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

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

14 To be qualified to be appointed or assigned to assist a county  
15 assessor pursuant to Section 2826 of this title, 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 this title.

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

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23 COMMITTEE REPORT BY: COMMITTEE ON UTILITIES, dated 03/01/2022 - DO  
24 PASS, As Coauthored.