

1 **SENATE FLOOR VERSION**

2 April 12, 2022

3 **AS AMENDED**

4 ENGROSSED HOUSE

5 BILL NO. 4413

6 By: Lowe (Dick) of the House

7 and

8 Montgomery of the Senate

9 [revenue and taxation - providing procedure for
10 hiring appraisers - effective date]

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

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

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

18 2. For nonresidential property, after consultation with the
19 Oklahoma Tax Commission, the county assessor may appoint an
20 appraiser to assist the county assessor in valuation of the
21 property.

22 B. Appraisers whose services may be obtained by appointment by
23 the assessor or who may be assigned by the Oklahoma Tax Commission,
24 upon request of the county assessor, to assist any county assessor

1 shall act in an advisory capacity only. Valuations ~~made~~ recommended
2 by such appraisers shall not be binding upon the assessor. All
3 valuations made pursuant to the Ad Valorem Tax Code shall be made
4 and entered by the assessor pursuant to law.

5 C. Appraisers whose services were obtained to assist the county
6 assessor for valuation shall not participate in any valuation
7 negotiations, protests to the assessor, protests to the county board
8 of equalization, or appeals. Contracts for such appraiser services
9 shall be subject to the Oklahoma Open Records Act.

10 D. County assessors may provide photocopies of taxpayer
11 rendition forms and photocopies of any other documents filed by the
12 taxpayer which are directly related to and necessary for appraisers
13 to assist in this capacity. The original documents filed by the
14 taxpayer must be maintained by the county assessors. Upon the
15 expiration of the period for reassessment, provided in Section 2846
16 of this title, all copies of taxpayer documents and the related work
17 papers of the appraisers must be destroyed or returned to the county
18 assessors by February 1 of the following year. In addition, all
19 photocopies of taxpayer documentation and appraiser work papers must
20 be returned to the county assessor within ten (10) calendar days of
21 the termination of the contract with the appraisers to provide the
22 services described in this section.

23 E. Except for communications of information protected by
24 Section 2835 of this title, all communications between a county

1 assessor and an appraiser including communications through a third
2 party, shall be subject to the Oklahoma Open Records Act.

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

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

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

11 2. Have successfully completed the advanced accreditation
12 program conducted by the Oklahoma State University Center for Local
13 Government Technology pursuant to Section 2816 of Title 68 of the
14 Oklahoma Statutes.

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

16 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
17 April 12, 2022 - DO PASS AS AMENDED

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