

1 **SENATE FLOOR VERSION**

2 April 12, 2022

3 **AS AMENDED**

4 ENGROSSED HOUSE

5 BILL NO. 4414

6 By: Lowe (Dick) of the House

7 and

8 Pederson of the Senate

9 [revenue and taxation - education accreditation -
10 effective date]

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2816, is
13 amended to read as follows:

14 Section 2816. A. The Director of the Ad Valorem Division of
15 the Oklahoma Tax Commission, the first deputy within such division,
16 all field analysts or equalization and assessment analysts within
17 such division, each elected county assessor assuming office on or
18 after January 1, 1991, all first deputies within such assessors'
19 offices and all personnel involved in the actual appraisal of
20 property shall be required to achieve educational accreditation as
21 prescribed by this section. Such accreditation shall be achieved
22 within the time prescribed. Failure to achieve such accreditation
23 shall result in forfeiture of office or termination of employment.

1 A vacancy in a public office created for failure to achieve such
2 accreditation shall be filled in the manner provided by law.

3 B. Accreditation for persons designated in subsection A of this
4 section shall consist of initial accreditation and advanced
5 accreditation as follows:

6 1. Within one (1) year from the date an assessor is elected to
7 office, the assessor shall be required to successfully complete
8 initial accreditation. If the assessor does not successfully
9 complete testing or some part of the requirement, initial
10 accreditation shall be completed within eighteen (18) months from
11 the date of the assessor's election to office. Initial
12 accreditation shall consist of successful completion of two (2)
13 academic units. The first academic unit shall consist of basic ad
14 valorem taxation law, legal responsibilities of the assessor's
15 office, the role of the county assessor, valuation requirements and
16 assessment administration. The second academic unit shall consist
17 of basic appraisal and assessment processes.

18 2. Within one (1) year from the completion date of initial
19 accreditation, the assessor shall be required to successfully
20 complete advanced accreditation. If the assessor does not
21 successfully complete advanced accreditation testing or some part of
22 the requirement, advanced accreditation shall be completed by July
23 1, 1995, for persons holding office on May 27, 1993, or for persons
24 assuming office after May 27, 1993, within eighteen (18) months from

1 the date initial accreditation is completed. Advanced accreditation
2 shall consist of successful completion of ~~five (5)~~ six (6) academic
3 units. Each unit shall consist of one of the following topics:

- 4 a. appraisal procedures,
- 5 b. valuation of personal property,
- 6 c. valuation of agricultural property,
- 7 d. mass appraisal procedures, ~~and~~
- 8 e. cadastral mapping, and
- 9 f. valuation of energy producing property including, but
10 not limited to, wind, oil and gas property.

11 3. A county assessor's deputy not previously accredited
12 pursuant to paragraphs 1 and 2 of this subsection shall be subject
13 to the same requirements as the county assessor. Failure to
14 complete the accreditations within the times prescribed shall result
15 in dismissal of the deputy.

16 4. For any person required to achieve accreditation pursuant to
17 this section and for whom the period of time to complete the
18 accreditation is not otherwise prescribed, the accreditation shall
19 be completed within eighteen (18) months of January 1, 1991, or
20 within eighteen (18) months of the beginning date of employment if
21 such person is initially employed after January 1, 1991.

22 C. Each county assessor who has successfully completed advanced
23 accreditation shall thereafter be required to complete a continuing
24 education requirement of thirty (30) hours every three (3) years.

1 Failure to complete the continuing education requirement shall
2 result in forfeiture of any travel reimbursement until the
3 requirement is completed. Continuing education shall consist of
4 successful completion of academic units on changes in Oklahoma
5 Statutes affecting ad valorem taxation, real estate or appraisal,
6 valuation and appraisal methods, mass appraisal methods or other
7 topics appropriate to the improvement of county assessor's offices.
8 A deputy who has completed advanced accreditation as required by
9 this section shall be subject to the continuing education
10 requirement.

11 D. The Oklahoma State University Center for Local Government
12 Technology, in cooperation with the Oklahoma Tax Commission and the
13 County Assessors' Association, shall develop educational
14 requirements, curriculum materials, appropriate study resources and
15 examinations for an education program for accreditation purposes
16 established in this section. The Oklahoma State University Center
17 for Local Government Technology shall provide necessary classes,
18 seminars and materials in support of the accreditation requirements.
19 Nothing in this section shall be construed to prohibit use of the
20 International Association of Assessing Officers' course work, where
21 applicable, or any of its professional designations, as a substitute
22 for or supplement to the accreditation program requirements.

23 E. For purposes of the administration of the accreditation
24 requirements, the Oklahoma State University Center for Local

1 Government Technology shall be responsible for keeping an official
2 record as to the accreditation of individual county assessors and
3 deputies and others who are required to achieve accreditation. Such
4 record shall be the sole responsibility of Oklahoma State University
5 and shall be defined as an open record under Section 24A.1 et seq.
6 of Title 51 of the Oklahoma Statutes. The Oklahoma State University
7 Center for Local Government Technology shall be responsible for
8 forwarding only the pass/fail results of individual testing to the
9 Tax Commission. The Tax Commission shall issue the accreditations
10 to all persons who have so qualified. All expenses incurred in the
11 performance of the duties imposed upon the Oklahoma State University
12 Center for Local Government Technology shall be paid out of funds
13 ~~deposited in the County Government Education-Technical Revolving~~
14 ~~Fund as provided in Section 6 of this act,~~ appropriated or otherwise
15 made available ~~to~~ by the Tax Commission, or the University may
16 charge a reasonable fee to defray the cost of sponsoring the
17 educational accreditation academic units required by this section.

18 F. The Oklahoma State University Center for Local Government
19 Technology, in cooperation with the County Assessors' Association
20 and the County Treasurers' Association shall provide computer
21 software programs, support of software and hardware including
22 installation, maintenance, data management and training, to counties
23 currently using the services previously provided by the State
24 Auditor and Inspector. All expenses incurred in the performance of

1 the duties imposed upon the Oklahoma State University Center for
2 Local Government Technology shall be paid out of funds ~~deposited in~~
3 ~~the County Government Education Technical Revolving Fund as provided~~
4 ~~by Section 6 of this act,~~ appropriated or otherwise made available
5 ~~to~~ by the Tax Commission, or the University may charge a reasonable
6 fee to defray the cost of sponsoring the County Computer Assistance
7 Program support services required by this section.

8 G. The Oklahoma State University Center for Local Government
9 Technology, in cooperation with the County Assessors' Association,
10 shall provide the administration, support, training and
11 implementation of the Oklahoma State University Center for Local
12 Government Technology-sponsored computer-assisted mass appraisal
13 computer software system to any county using the services provided
14 by the Ad Valorem Division of the Oklahoma Tax Commission and other
15 counties upon request on the effective date of this act, if such
16 county elects to adopt the Oklahoma State University Center for
17 Local Government Technology-sponsored program. All expenses
18 incurred in the performance of the duties imposed upon the Oklahoma
19 State University Center for Local Government Technology for the
20 computer-assisted mass appraisal program shall be paid out of funds
21 ~~deposited in the County Government Education Technical Revolving~~
22 ~~Fund as provided by Section 6 of this act,~~ appropriated or otherwise
23 made available ~~to~~ by the Oklahoma Tax Commission.

24

1 H. All powers, duties, responsibilities, property, assets,
2 liabilities, fund balances, encumbrances and obligations of the Ad
3 Valorem Division of the Oklahoma Tax Commission relating to the
4 computer-assisted mass appraisal system, referenced in subsection G
5 of this section, including, but not limited to, program management,
6 support and training, are hereby transferred to the Oklahoma State
7 University Center for Local Government Technology.

8 SECTION 2. This act shall become effective November 1, 2022.

9 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
10 April 12, 2022 - DO PASS AS AMENDED
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