

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 4413

By: Lowe (Dick)

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5
6 AS INTRODUCED

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

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

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

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

24 2. For nonresidential property, after consultation with the
Oklahoma Tax Commission, the county assessor may appoint an

1 appraiser to assist the county assessor in valuation of the
2 property.

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

10 C. Appraisers whose services were obtained to assist the county
11 assessor for valuation shall not participate in any valuation
12 negotiations, protests to the assessor, protests to the county board
13 of equalization, or appeals unless those services are each
14 contracted separately. Such contracts shall be subject to the Open
15 Records Act.

16 D. County assessors may provide photocopies of taxpayer
17 rendition forms and photocopies of any other documents filed by the
18 taxpayer which are directly related to and necessary for appraisers
19 to assist in this capacity. The original documents filed by the
20 taxpayer must be maintained by the county assessors. Upon the
21 expiration of the period for reassessment, provided in Section 2846
22 of this title, all copies of taxpayer documents and the related work
23 papers of the appraisers must be destroyed or returned to the county
24 assessors by February 1 of the following year. In addition, all

1 photocopies of taxpayer documentation and appraiser work papers must
2 be returned to the county assessor within ten (10) calendar days of
3 the termination of the contract with the appraisers to provide the
4 services described in this section.

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

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

12 To be qualified to be appointed or assigned to assist a county
13 assessor pursuant to Section 2826 of this title, the appraiser must:

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

16 2. Have successfully completed the advanced accreditation
17 program conducted by the Oklahoma State University Center for Local
18 Government Technology pursuant to Section 2816 of this title.

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

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