1 HOUSE OF REPRESENTATIVES - FLOOR VERSION STATE OF OKLAHOMA 2 1st Session of the 59th Legislature (2023) 3 ENGROSSED SENATE 4 BILL NO. 684 By: Stanley of the Senate 5 and 6 Kannady of the House 7 8 9 [inspection of real property - technology effective date 1 10 11 12 13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA: SECTION 1. AMENDATORY 68 O.S. 2021, Section 2821, is 14 amended to read as follows: 15 Section 2821. A. Each county assessor shall cause real 16 property to be physically inspected as part of the visual inspection 17 cycle and shall require such examination as will provide adequate 18 data from which to make accurate valuations. After the initial 19 physical inspection of property, changes to property may be 20 discovered with the use of digital aerial images taken by fixed-wing 21 aircraft complying with Federal Aviation Administration regulations. 22 В. The information gathered from the physical inspection shall 23 24 be relevant to the type of property involved, its use category, the

- valuation methodology to be used for the property, whether the methodology consists of the cost approach, an income and expense approach or sales comparison approach, and shall be complete enough in order to establish the fair cash value of the property in accordance with accepted standards for mass appraisal practice.
 - C. Information gathered during the physical inspection shall be recorded using a standard method as prescribed by the Oklahoma Tax Commission in computerized or noncomputerized form. The information may include property ownership, location, size, use, use category, a physical description of the land and improvements or such other information as may be required.
 - D. In order to conduct the visual inspections of real property during the four-year cycle, each county assessor shall acquire and maintain cadastral maps and a parcel identification system. The standards for the cadastral maps and the parcel identification system shall be uniform for each county of the state and shall be in such form as developed by the Ad Valorem Task Force.
 - E. The county assessor shall maintain a comprehensive sales file for each parcel of real property within the county containing relevant property characteristics, sales price information, adjustments to sales price for purposes of cash equivalency, transaction terms and such other information as may be required in order to establish the fair cash value of taxable real property.

1	Each county assessor shall ensure that the office is equipped
2	with adequate drafting facilities, tools, equipment and supplies in
3	order to produce or update maps, sketches or drawings necessary to
4	support the proper administration of the ad valorem tax and such
5	other tools or equipment as may be required to perform duties
6	imposed by law for the discovery and valuation of taxable property.
7	SECTION 2. This act shall become effective November 1, 2023.
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9	COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT, dated 04/04/2023 - DO PASS, As Amended.
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