

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 684

By: Stanley

AS INTRODUCED

An Act relating to inspection of real property;
amending 68 O.S. 2021, Section 2821, which relates to
physical inspection of certain real property;
allowing county assessors to use certain technology
to inspect properties; and providing an effective
date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2821, is
amended to read as follows:

Section 2821. A. Each county assessor shall cause real
property to be physically inspected as part of the visual inspection
cycle and shall require such examination as will provide adequate
data from which to make accurate valuations. After the initial
physical inspection of property, changes to property may be
discovered with the use of digital aerial images taken by fixed-wing
aircraft complying with Federal Aviation Administration regulations.

B. The information gathered from the physical inspection shall
be relevant to the type of property involved, its use category, the
valuation methodology to be used for the property, whether the

1 methodology consists of the cost approach, an income and expense
2 approach or sales comparison approach, and shall be complete enough
3 in order to establish the fair cash value of the property in
4 accordance with accepted standards for mass appraisal practice.

5 C. Information gathered during the physical inspection shall be
6 recorded using a standard method as prescribed by the Oklahoma Tax
7 Commission in computerized or noncomputerized form. The information
8 may include property ownership, location, size, use, use category, a
9 physical description of the land and improvements or such other
10 information as may be required.

11 D. In order to conduct the visual inspections of real property
12 during the four-year cycle, each county assessor shall acquire and
13 maintain cadastral maps and a parcel identification system. The
14 standards for the cadastral maps and the parcel identification
15 system shall be uniform for each county of the state and shall be in
16 such form as developed by the Ad Valorem Task Force.

17 E. The county assessor shall maintain a comprehensive sales
18 file for each parcel of real property within the county containing
19 relevant property characteristics, sales price information,
20 adjustments to sales price for purposes of cash equivalency,
21 transaction terms and such other information as may be required in
22 order to establish the fair cash value of taxable real property.

23 Each county assessor shall ensure that the office is equipped
24 with adequate drafting facilities, tools, equipment and supplies in

1 order to produce or update maps, sketches or drawings necessary to
2 support the proper administration of the ad valorem tax and such
3 other tools or equipment as may be required to perform duties
4 imposed by law for the discovery and valuation of taxable property.

5 SECTION 2. This act shall become effective November 1, 2023.

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