

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 2169

6 By: Lowe (Dick)

7 COMMITTEE SUBSTITUTE

8 An Act relating to counties and county officials;
9 amending 68 O.S. 2021, Section 2816, which relates to
10 educational accreditation for actual appraisers of
11 real property; modifying parties required to achieve
12 educational accreditation; modifying time period to
13 achieve accreditation; clarifying language; modifying
14 funding source; mandating an education requirement
15 for certain county officials and personnel involved
16 in appraisal of energy producing properties; and
17 providing an effective date.

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

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

21 Section 2816. A. The Director of the Ad Valorem Division of
22 the Oklahoma Tax Commission, the first deputy within such division,
23 all field analysts or equalization and assessment analysts within
24 such division, each elected county assessor assuming office on or
after January 1, 1991, all first deputies within such assessors'
offices and all personnel, including contractors, involved in the

1 actual appraisal of property shall be required to achieve
2 educational accreditation as prescribed by this section. Such
3 accreditation shall be achieved within the time prescribed. Failure
4 to achieve such accreditation shall result in forfeiture of office
5 or termination of employment. A vacancy in a public office created
6 for failure to achieve such accreditation shall be filled in the
7 manner provided by law.

8 B. Accreditation for persons designated in subsection A of this
9 section shall consist of initial accreditation and advanced
10 accreditation as follows:

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

23 2. Within ~~one (1) year~~ eighteen (18) months from the completion
24 date of initial accreditation, the assessor shall be required to

1 successfully complete advanced accreditation. ~~If the assessor does~~
2 ~~not successfully complete advanced accreditation testing or some~~
3 ~~part of the requirement, advanced accreditation shall be completed~~
4 ~~by July 1, 1995, for persons holding office on May 27, 1993, or for~~
5 ~~persons assuming office after May 27, 1993, within eighteen (18)~~
6 ~~months from the date initial accreditation is completed.~~ Advanced
7 accreditation shall consist of successful completion of five (5)
8 academic units. Each unit shall consist of one of the following
9 topics:

- 10 a. appraisal procedures,
- 11 b. valuation of personal property,
- 12 c. valuation of agricultural property,
- 13 d. mass appraisal procedures, and
- 14 e. cadastral mapping.

15 3. A county assessor's deputy not previously accredited
16 pursuant to paragraphs 1 and 2 of this subsection shall be subject
17 to the same requirements as the county assessor. Failure to
18 complete the accreditations within the times prescribed shall result
19 in ~~dismissal~~ termination of the deputy.

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

3 C. ~~Each county assessor~~ Persons designated in subsection A of
4 this section who ~~has~~ have successfully completed advanced
5 accreditation shall thereafter be required to complete a continuing
6 education requirement of thirty (30) hours every three (3) years.
7 Failure to complete the continuing education requirement shall
8 result in forfeiture of any travel reimbursement until the
9 requirement is completed. Continuing education shall consist of
10 successful completion of academic units on changes in Oklahoma
11 Statutes affecting ad valorem taxation, real estate or appraisal,
12 valuation and appraisal methods, mass appraisal methods or other
13 topics appropriate to the improvement of county assessor's offices.
14 ~~A deputy who has completed advanced accreditation as required by~~
15 ~~this section shall be subject to the continuing education~~
16 ~~requirement.~~

17 D. The Oklahoma State University Center for Local Government
18 Technology, in cooperation with the Oklahoma Tax Commission and the
19 County Assessors' Association, shall develop educational
20 requirements, curriculum materials, appropriate study resources and
21 examinations for an education program for accreditation purposes
22 established in this section. The Oklahoma State University Center
23 for Local Government Technology shall provide necessary classes,
24 seminars and materials in support of the accreditation requirements.

1 Nothing in this section shall be construed to prohibit use of the
2 International Association of Assessing Officers' course work, where
3 applicable, or any of its professional designations, as a substitute
4 for or supplement to the accreditation program requirements.

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

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1 F. The Oklahoma State University Center for Local Government
2 Technology, in cooperation with the County Assessors' Association
3 ~~and the County Treasurers' Association~~ shall provide computer
4 software programs, support of software and hardware, including
5 installation, maintenance, data management and training, to counties
6 currently using the services previously provided by the State
7 Auditor and Inspector. All expenses incurred in the performance of
8 the duties imposed upon the Oklahoma State University Center for
9 Local Government Technology shall be paid ~~out of~~ from funds
10 ~~deposited in the County Government Education-Technical Revolving~~
11 ~~Fund as provided by Section 6 of this act,~~ appropriated or otherwise
12 made available to the Tax Commission, or the University may charge a
13 reasonable fee to defray the cost of sponsoring the County Computer
14 Assistance Program support services required by this section.

15 G. The Oklahoma State University Center for Local Government
16 Technology, in cooperation with the County Assessors' Association,
17 shall provide the administration, support, training and
18 implementation of the Oklahoma State University Center for Local
19 Government Technology-sponsored computer-assisted mass appraisal
20 computer software system to any county using the services provided
21 by the Ad Valorem Division of the Oklahoma Tax Commission and other
22 counties upon request on the effective date of this act, if such
23 county elects to adopt the Oklahoma State University Center for
24 Local Government Technology-sponsored program. All expenses

1 incurred in the performance of the duties imposed upon the Oklahoma
2 State University Center for Local Government Technology for the
3 computer-assisted mass appraisal program shall be paid ~~out of~~ from
4 ~~funds deposited in the County Government Education Technical~~
5 ~~Revolving Fund as provided by Section 6 of this act,~~ appropriated or
6 otherwise made available to the Oklahoma Tax Commission.

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

14 I. Effective January 1, 2024, and thereafter, each elected
15 county assessor, first deputies, and all personnel, including
16 contractors, involved in the appraisal of all energy producing
17 properties, including petroleum, wind energy, and solar energy real
18 property and personal property assets shall be required to
19 successfully complete a course provided by the Oklahoma State
20 University Center for Local Government Technology on the valuation
21 of energy producing properties within twelve (12) months of the
22 effective date of this act. After the completion of the initial
23 energy valuation course, all personnel described in this section
24 shall be required to attend a continuing education course on the

1 valuation of energy producing property provided by the Oklahoma
2 State University Center for Local Government Technology during the
3 personnel's three-year accreditation continuing education cycle as
4 mentioned in subsection C of this section.

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

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