

1 ENGROSSED SENATE
2 BILL NO. 684

By: Stanley of the Senate
and
Kannady of the House

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6 [inspection of real property - technology -
7 effective date]
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9 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

19 B. The information gathered from the physical inspection shall
20 be relevant to the type of property involved, its use category, the
21 valuation methodology to be used for the property, whether the
22 methodology consists of the cost approach, an income and expense
23 approach or sales comparison approach, and shall be complete enough
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1 in order to establish the fair cash value of the property in
2 accordance with accepted standards for mass appraisal practice.

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

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

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

21 Each county assessor shall ensure that the office is equipped
22 with adequate drafting facilities, tools, equipment and supplies in
23 order to produce or update maps, sketches or drawings necessary to
24 support the proper administration of the ad valorem tax and such

1 other tools or equipment as may be required to perform duties
2 imposed by law for the discovery and valuation of taxable property.

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

4 Passed the Senate the 22nd day of March, 2023.

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Presiding Officer of the Senate

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8 Passed the House of Representatives the ____ day of _____,

9 2023.

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Presiding Officer of the House
of Representatives

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