

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 59th Legislature (2023)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 2169

By: Lowe (Dick) of the House

and

Montgomery of the Senate

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10 COMMITTEE SUBSTITUTE

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

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

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

24 Section 2816. A. The Director of the Ad Valorem Division of
the Oklahoma Tax Commission, the first deputy within such division,
all field analysts or equalization and assessment analysts within

1 such division, each elected county assessor assuming office on or
2 after January 1, 1991, all first deputies within such assessors'
3 offices and all personnel, including contractors, involved in the
4 actual appraisal of property shall be required to achieve
5 educational accreditation as prescribed by this section. Such
6 accreditation shall be achieved within the time prescribed. Failure
7 to achieve such accreditation shall result in forfeiture of office
8 or termination of employment. A vacancy in a public office created
9 for failure to achieve such accreditation shall be filled in the
10 manner provided by law.

11 B. Accreditation for persons designated in subsection A of this
12 section shall consist of initial accreditation and advanced
13 accreditation as follows:

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

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

- 14 a. appraisal procedures,
- 15 b. valuation of personal property,
- 16 c. valuation of agricultural property,
- 17 d. mass appraisal procedures, and
- 18 e. cadastral mapping.

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

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

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

21 D. The Oklahoma State University Center for Local Government
22 Technology, in cooperation with the Oklahoma Tax Commission and the
23 County Assessors' Association, shall develop educational
24 requirements, curriculum materials, appropriate study resources and

1 examinations for an education program for accreditation purposes
2 established in this section. The Oklahoma State University Center
3 for Local Government Technology shall provide necessary classes,
4 seminars and materials in support of the accreditation requirements.
5 Nothing in this section shall be construed to prohibit use of the
6 International Association of Assessing Officers' course work, where
7 applicable, or any of its professional designations, as a substitute
8 for or supplement to the accreditation program requirements.

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

1 otherwise made available to the Tax Commission, or the University
2 may charge a reasonable fee to defray the cost of sponsoring the
3 educational accreditation academic units required by this section.

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

18 G. The Oklahoma State University Center for Local Government
19 Technology, in cooperation with the County Assessors' Association,
20 shall provide the administration, support, training and
21 implementation of the Oklahoma State University Center for Local
22 Government Technology-sponsored computer-assisted mass appraisal
23 computer software system to any county using the services provided
24 by the Ad Valorem Division of the Oklahoma Tax Commission and other

1 counties upon request on the effective date of this act, if such
2 county elects to adopt the Oklahoma State University Center for
3 Local Government Technology-sponsored program. All expenses
4 incurred in the performance of the duties imposed upon the Oklahoma
5 State University Center for Local Government Technology for the
6 computer-assisted mass appraisal program shall be paid ~~out of~~ from
7 ~~funds deposited in the County Government Education Technical~~
8 ~~Revolving Fund as provided by Section 6 of this act,~~ appropriated or
9 otherwise made available to the Oklahoma Tax Commission.

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

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

1 effective date of this act. After the completion of the initial
2 energy valuation course, all personnel described in this section
3 shall be required to attend a continuing education course on the
4 valuation of energy producing property provided by the Oklahoma
5 State University Center for Local Government Technology during the
6 personnel's three-year accreditation continuing education cycle as
7 mentioned in subsection C of this section.

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

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10 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
11 03/02/2023 - DO PASS, As Amended and Coauthored.

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