An Act

ENROLLED SENATE
BILL NO. 105

By: Justice of the Senate

and

Osborn and Tibbs of the House

An Act relating to the Ad Valorem Tax Code; amending 68 O.S. 2001, Section 2864, which relates to duties of the State Board of Equalization; requiring the Board to set a fee or schedule of fees to be charged by county assessor for specified services; directing that fee or schedule of fees be based upon specified considerations; limiting applicability of fee or schedule of fees; requiring Board to make certain review based on specified schedule; authorizing Board to review county assessor compliance under certain circumstances; providing for the deposit and expenditure of certain funds; requiring county assessor to post fee or schedule of fees; requiring reasonableness of fees; defining term; allowing labor costs under limited circumstances; requiring providing of records within specific time period; allowing for extension of period under certain circumstances; requiring notice; and providing an effective date.

SUBJECT: State Board of Equalization

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 2864, is amended to read as follows:

Section 2864. A. The Governor, State Auditor and Inspector, State Treasurer, Lieutenant Governor, Attorney General, Superintendent of Public Instruction and President of the Board of Agriculture shall constitute the State Board of Equalization, and the Board must hold a session at the Capitol of the state, commencing at 10:00 a.m. on December 1, or the first working day thereafter, of each year for the purpose of equalizing the taxable property values of the several counties for the next following assessment year. The State Auditor and Inspector shall notify all other members of the Board of the time and place of the annual session as herein required. The Governor shall serve as chair and the State Auditor and Inspector shall serve as secretary of the Board, and a vice-chair shall be elected from the other members. In case of the absence or failure of the chair and secretary, or either of them, to so act on the statutory meeting date, any four or more members thereof shall proceed on such date to conduct the Board's session and carry on its work as herein required. Any official action by the Board shall require approval by a majority of all members of the Board.

B. It shall be the duty of the Board to examine the various county assessments and to equalize, correct and adjust the same as between and within the counties by determining the ratio of the aggregate assessed value of the property or any class thereof, in any or all of them, to the fair cash value thereof as herein defined, and to order and direct the assessment rolls of any county in this state to be so corrected as to adjust and equalize the valuation of the real and personal property among the several counties during the next succeeding assessment year. The Board is hereby authorized to appoint a committee of its members or designate a third party to assist the Board in the resolution of any dispute between a county assessor and the Oklahoma Tax Commission. Any recommendation or proposed means of resolving the dispute developed by such committee or third party shall be submitted to the Board for final action.

C. In determining the assessment ratio for all air carrier property and all railroad property, the Board shall be subject to the provisions of paragraph 3 of subsection A of Section 8 of Article X of the Oklahoma Constitution.

D. In order to equalize, correct and adjust the various county assessments within the counties as required by this section, the Board shall analyze the relationship between the assessed value and the fair cash value for each use category of real property and separately analyze the relationship between the assessed value and the fair cash value for the agricultural use category, the residential use category and the commercial/industrial use category. The Board shall order any increase or decrease determined by the Board to be necessary for equalization of property values within the county, including, but not limited to, the authority to require an assessment ratio for a use category bearing a specific relationship to the percentage used to determine taxable value of real property in the county for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

E. The Board shall equalize, correct and adjust the various county assessments as between the counties as required by this section by ordering any increase or decrease required as prescribed by this subsection. The Board shall order any increase or decrease required to comply with the assessment ratio in effect for the applicable assessment year pursuant to the provisions of Section 8 of Article X of the Oklahoma Constitution.

F. The Board shall set a fee or schedule of fees to be used by county assessors for the search, production and copying in electronic and/or digital format of property data, administration files, sketches and pictures for the real property maintained within the county assessors' computer systems for commercial purposes. Such fee or schedule of fees shall be uniform across the state to the extent possible with variances between the counties permitted to allow for the ability of various counties to produce data based on available technology, personnel and budget resources. The fee or schedule of fees shall not apply or be charged to individual property owners obtaining information on the owner's property for the owner's use. After establishing the fee or schedule of fees each year at its December 1 meeting, the Board shall review the fee or schedule of fees and make adjustments necessary to ensure uniform application to the extent possible across all counties and to take into account technological changes that may occur over time. The Board may direct that a county assessor's compliance with the fee or schedule of fees be considered when the county assessment examination is performed pursuant to the requirements of this

section. Fees collected pursuant to this subsection shall be deposited in the applicable county assessor revolving fund, as provided in Section 2829.1 of this title, and the expenditure of such funds shall be subject to the provisions of such section. The fee or schedule of fees applicable to a county assessor shall be posted within its principal office and with the county clerk. The Board shall only establish fees or a fee schedule wherein the custodian shall charge reasonable costs for the retrieval of an existing record, regardless of format. Reasonable costs shall not exceed the actual cost of duplication of the record. As used in this section, "actual cost of duplication" means the cost of materials and supplies used to duplicate or reproduce the record. Costs for labor may only be charged when the request requires the custodian to compile data, extract data or redact information in order to create a new document to comply with a public record request. Records not readily available at the time of request shall be provided by the custodian of records within a reasonable time after receipt of the request. A reasonable time shall be presumed to be three (3) working days or less. The period may be extended by the custodian if extenuating circumstances exist. The period of extension shall not exceed seven (7) working days, unless:

1. The period of extension is agreed to by both parties;

2. The request is voluminous; or

3. Fulfilling the request would impair the custodian's ability to discharge its duties.

The custodian shall notify the person requesting the records within seven (7) working days of the reason why the request cannot be fulfilled within the time period requested by the requestor and when the custodian will provide the records.

SECTION 2. This act shall become effective November 1, 2011.

Passed the Senate the 17th day of May, 2011.

Presiding Officer of the Senate

Passed the House of Representatives the 19th day of May, 2011.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Governor this 20th

day of May, **20** 11,

at 11:32 **o'clock** AM.

By: Jessica B Bryan

Approved by the Governor of the State of Oklahoma the 26th **day of**

May, **20** 11, **at** 10:30 **o'clock** AM.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this

26th **day of** May, **20** 11,

at 6:01 **o'clock** P. **M.**

By: Michelle R Day