

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 HOUSE BILL 1023

By: Tadlock

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 2823, which relates to cost
9 sharing for visual inspection program; modifying
10 entities and funds subject to apportionment of costs;
11 modifying provisions related to eligible costs;
12 requiring detailed statement; modifying content of
13 statements based upon request of certain entity;
14 prescribing required information; and providing an
15 effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2823, is
18 amended to read as follows:

19 Section 2823. A. For each fiscal year, the cost of the
20 comprehensive program of visual inspections for real property and
21 the cost of physical inspections of personal property shall be paid
22 by appropriate warrants from those who receive the revenues of the
23 mill rates levied on the property of the county as prescribed by
24 this section. School districts are hereby authorized to pay such
costs from revenues accruing to their building funds. The county
assessor shall prepare a budget for the comprehensive program of

1 visual inspections for real property and the cost of physical
2 inspections of personal property and file such budget with the
3 county excise board or county budget board.

4 B. The county excise board or county budget board shall
5 apportion such cost among the various recipients of revenues from
6 the mill rates levied, including the county, all cities and towns,
7 ~~all school districts, all sinking funds of such recipients,~~ and all
8 jurisdictions specified in subsection D of this section, in the
9 ratio which each recipient's total tax collection authorized from
10 its mill rates levied for the preceding year bears to the total tax
11 collection authorized of all recipients from all their mill rates
12 levied for the preceding year. The cost shall include only those
13 expenses directly attributable to the actual performance of the
14 visual inspection program and those expenses directly attributable
15 to physical inspections of personal property and shall not include
16 any expenses of the office of the county assessor, including
17 salaries of personnel, which, in the judgment of the county excise
18 board or county budget board, are expenses of county assessor's
19 office which would exist in the absence of such program or in the
20 absence of physical inspection of personal property. Expenses that
21 are attributable both to the visual inspection program and physical
22 inspection of personal property, and which would exist in the
23 absence of such program or inspection, including but not limited to
24 salaries, employee benefits, office supplies and equipment, may be

1 prorated; provided, no portion of the salary of the county assessor
2 shall be included in such costs.

3 C. Upon receipt of the billing statement provided for in
4 subsections D and E of this section by each such recipient, the mill
5 rates to be established by the board for each such recipient for the
6 current year shall include and be based upon such amounts and shall
7 constitute an appropriation of such amounts to the county assessor
8 for expenditure for the expenses of administering the visual
9 inspection program each year. In the case of a sinking fund of a
10 recipient, if, after approving its budget, the governing body of a
11 recipient notifies the board in writing that there are no funds
12 appropriated to pay the amount of the billing statement for such
13 sinking fund, such notice shall constitute conclusive evidence of a
14 financial obligation of the recipient as it relates to such sinking
15 fund. The board may seek a judgment for the amount of such
16 obligation and court costs in the district court of the county in
17 which the board is located.

18 D. The county assessor shall render a detailed statement to
19 each of the jurisdictions within the county which receive revenue
20 from an ad valorem mill rate. Such statement shall include the
21 following information:

22 1. The current fiscal year in which the charge has been
23 incorporated in the jurisdiction's budget;

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1 2. All jurisdictions receiving statements from the county
2 assessor, the mill rate for each in the previous year, and the
3 proportion of each to the combined mill rates of all jurisdictions
4 within the county for the previous year. The proportions specified
5 in this paragraph should equal a total of one hundred percent
6 (100%);

7 3. The charge for the entity receiving the statement as well as
8 the charge for each jurisdiction of the county based upon the
9 proportions specified in paragraph 2 of this subsection. The total
10 of all current year charges for all county jurisdictions should
11 equal the total visual inspection program budget for the current
12 fiscal year;

13 4. Upon the request of the entity, a detailed description of
14 actual costs attributable to the inspection program of each entity,
15 including, but not limited to, mileage logs, time sheets and
16 valuation records collected during the performance of the
17 reevaluation;

18 5. The amount of the total budget for the office of the county
19 assessor and the percentage that visual inspection program expenses
20 are of such total budget; and

21 ~~5.~~ 6. A copy of the County Budget Visual Inspection Account and
22 a brief description of the areas to be visually inspected for the
23 current fiscal year, consistent with the plan on file with the
24 Oklahoma Tax Commission pursuant to Section 2820 of this title.

1 E. In any county wherein any jurisdiction's budget and mill
2 rates are not subject to review and approval by the county excise
3 board, the county assessor shall nevertheless include any such
4 jurisdiction in the calculations required under subsection A of this
5 section. The county assessor shall also render a billing statement
6 to any such jurisdiction showing the charge for the current fiscal
7 year due from the jurisdiction. Such billing statement shall also
8 show all the information specified in subsection D of this section.
9 Such billing statement shall clearly indicate that the charge
10 payable by the jurisdiction is due and payable by December 31 of the
11 current fiscal year.

12 SECTION 2. This act shall become effective November 1, 2019.

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