

1 1. For the 1989-90 school year, the real property portion of
2 the valuations for those school districts in counties having an
3 assessment ratio in excess of twelve percent (12%) shall be computed
4 at a twelve percent (12%) assessment ratio to determine chargeable
5 valuations. Beginning with the 1990-91 school year, the real
6 property portion of the valuations for those school districts in
7 counties having an assessment ratio in excess of eleven percent
8 (11%) shall be computed at an eleven percent (11%) assessment ratio
9 to determine chargeable valuations. Beginning with the 1991-92
10 school year, the commercial personal and agricultural personal
11 property portion of the valuations for those school districts in
12 counties having an assessment ratio in excess of eleven percent
13 (11%) shall be computed at an eleven percent (11%) assessment ratio
14 to determine chargeable valuations. The Oklahoma Tax Commission
15 shall supply to the State Department of Education no later than
16 November 1 the information necessary to carry out the provisions of
17 this paragraph.

18 2. The real property portions of the valuations for those
19 school districts in counties having an actual assessment ratio of
20 less than twelve percent (12%) shall be computed at the actual
21 assessment ratio in effect for the county as determined by the
22 Oklahoma Tax Commission in order to determine chargeable valuations
23 for calculating State Aid to such district if such ratio is at least
24 nine percent (9%) and the county is certified by the Oklahoma Tax

1 Commission to have a verifiable revaluation program using property
2 identification cards for the applicable assessment year.

3 3. The real property portion of the valuations for those school
4 districts in counties which have an actual assessment ratio of less
5 than twelve percent (12%) and which are not certified by the
6 Oklahoma Tax Commission to have a verifiable revaluation program
7 using property identification cards shall be computed at a twelve
8 percent (12%) assessment ratio to determine chargeable valuations.
9 For each school year, the actual assessment ratio shall be the
10 assessment ratio recommended by the Oklahoma Tax Commission and
11 certified by the State Board of Equalization for the applicable
12 assessment year.

13 4. For property covered by this section, each county assessor
14 shall provide the assessed valuations and the assessment ratios for
15 each school district in the county to the Oklahoma Tax Commission no
16 later than September 1.

17 a. any county assessor who fails to meet the reporting
18 requirements of this section shall pay a penalty in
19 the amount of One Hundred Dollars (\$100.00) for each
20 calendar day beyond October 1 of any year that the
21 county fails to timely report to the Oklahoma Tax
22 Commission. The penalty shall be imposed for each
23 calendar day on and after October 2 of each year until

1 compliance with all reporting requirements is
2 achieved,

3 b. the Oklahoma Tax Commission shall cause notice to be
4 mailed by return receipt mail to the county assessor,
5 the district attorney, the county treasurer and the
6 superintendent of each school district of any county
7 failing to meet the reporting requirements of this
8 section, and

9 c. the district attorney, upon receipt of the notice
10 provided for in subparagraph b of this paragraph,
11 shall immediately institute an action to collect the
12 one-hundred-dollar penalty for each day that the
13 county fails to meet the reporting requirements of
14 this paragraph. The district attorney shall be
15 authorized to institute a single action in district
16 court pursuant to which any amount of penalty may be
17 collected for any day the assessor fails to comply
18 with the reporting requirements of this paragraph.
19 Any amount of such fine collected shall be deposited
20 in a special account within the county general fund.
21 Such amounts shall be apportioned to the school
22 districts of the county on the basis of the preceding
23 year's average daily attendance.

1 5. The Oklahoma Tax Commission shall certify by October 1, for
2 each applicable assessment year, to the State Superintendent of
3 Public Instruction those counties which have revaluation programs
4 using property identification cards. The Oklahoma Tax Commission
5 shall, as soon as practicable, certify to the State Superintendent
6 of Public Instruction and the district attorney for the applicable
7 county the date as of which a county implements a verifiable
8 revaluation program using property identification cards after
9 October 1 of any year.

10 ~~5.~~ 6. Any county assessor who fails to have an approved
11 revaluation program using property identification cards shall pay a
12 penalty in the amount of One Hundred Dollars (\$100.00) for each
13 calendar day beyond October 1 of any year that the county does not
14 have a verifiable revaluation program using property identification
15 cards. The penalty shall be imposed for each calendar day on and
16 after October 2 of each year until the county implements a
17 verifiable revaluation program using property identification cards;
18 provided, that such penalty shall be collected from any county
19 assessor of a county which did not have a verifiable revaluation
20 program using property identification cards as of October 1, 1985,
21 for each day from and after July 1, 1986, that the applicable county
22 does not have a verifiable revaluation program using property
23 identification cards.
24

1 ~~6.~~ 7. Upon receipt of certification by the Oklahoma Tax
2 Commission of the counties having approved revaluation programs, the
3 State Superintendent of Public Instruction shall cause notice to be
4 mailed by return receipt mail to the county assessor, the district
5 attorney, the county treasurer and the superintendent of each school
6 district of any county not included in the certification.

7 ~~7.~~ 8. The district attorney, upon receipt of the notice
8 provided for in paragraph ~~6~~ 7 of this section, shall immediately
9 institute an action to collect the One Hundred Dollar (\$100.00)
10 penalty for each day that the county does not have a verifiable
11 revaluation program using property identification cards. The
12 district attorney shall be authorized to institute a single action
13 in district court pursuant to which any amount of penalty may be
14 collected for any day the assessor fails to implement the
15 revaluation program using property identification cards. Any amount
16 of such fine collected shall be deposited in a special account
17 within the county general fund. Such amounts shall be apportioned
18 to the school districts of the county on the basis of the preceding
19 year's average daily attendance.

20 ~~8.~~ 9. The district attorney shall initiate action for removal
21 of the county assessor from office for malfeasance if the county
22 assessor has not instituted a verifiable revaluation program using
23 property identification cards within thirty (30) days after the
24 district attorney receives notice from the State Superintendent of

1 Public Instruction. Initiation of an action for the removal of the
2 county assessor for malfeasance as required by this section is a
3 mandatory duty of the office of the district attorney. If the
4 district attorney fails to initiate an action within forty (40) days
5 after receipt of the notice from the State Superintendent of Public
6 Instruction, and the county assessor has not implemented a
7 verifiable revaluation program using property identification cards,
8 the district attorney shall pay a penalty of One Hundred Dollars
9 (\$100.00) for each day that an action could have been filed for the
10 removal of the county assessor and such action has not been filed or
11 until the county assessor implements the revaluation program using
12 property identification cards. The Attorney General shall initiate
13 an action to collect the penalty from the district attorney pursuant
14 to the authority of Section 18b of Title 74 of the Oklahoma
15 Statutes. All penalties collected pursuant to the provisions of
16 this paragraph shall be deposited in the special account within the
17 county general fund and apportioned to the school districts of the
18 county on the basis of the preceding year's average daily
19 attendance.

20 ~~9.~~ 10. The notice to the superintendents of the various school
21 districts from the State Superintendent of Public Instruction shall
22 state that the State Aid formula funds computed for such districts
23 based upon the actual assessment ratio valuations in excess of the
24 amount computed upon twelve percent (12%) assessment ratio

1 valuations shall be withheld from distribution to the school
2 district until the office of the county assessor has complied with
3 the requirement of a verifiable revaluation program using property
4 identification cards.

5 SECTION 2. This act shall become effective July 1, 2016.

6 SECTION 3. It being immediately necessary for the preservation
7 of the public peace, health and safety, an emergency is hereby
8 declared to exist, by reason whereof this act shall take effect and
9 be in full force from and after its passage and approval.

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11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
12 02/24/2016 - DO PASS, As Coauthored.