

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 SENATE BILL 1117

By: Stanley

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5  
6 AS INTRODUCED

7 An Act relating to inspection of real property;  
8 amending 68 O.S. 2021, Section 2821, which relates to  
9 physical inspection of certain real property;  
10 allowing county assessors to use technology to  
11 inspect properties; and providing an effective date.

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

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

15 A. Each county assessor shall cause real property to be  
16 ~~physically~~ inspected by physical inspection, or by inspection using  
17 available change detection techniques or software using oblique  
18 imagery, ortho-imagery, or high resolution street level imagery, as  
19 part of the visual inspection cycle and shall require such  
20 examination as will provide adequate data from which to make  
21 accurate valuations.

22 B. The information gathered from the physical inspection shall  
23 be relevant to the type of property involved, its use category, the  
24 valuation methodology to be used for the property, whether the

1 methodology consists of the cost approach, an income and expense  
2 approach or sales comparison approach, and shall be complete enough  
3 in order to establish the fair cash value of the property in  
4 accordance with accepted standards for mass appraisal practice.

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

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

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

23 Each county assessor shall ensure that the office is equipped  
24 with adequate drafting facilities, tools, equipment and supplies in

1 order to produce or update maps, sketches or drawings necessary to  
2 support the proper administration of the ad valorem tax and such  
3 other tools or equipment as may be required to perform duties  
4 imposed by law for the discovery and valuation of taxable property.

5 SECTION 2. This act shall become effective November 1, 2022.

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