

1 ENGROSSED SENATE  
2 BILL NO. 1117

By: Stanley of the Senate

3 and

4 Manger of the House

5  
6 An Act relating to inspection of real property;  
7 amending 68 O.S. 2021, Section 2821, which relates to  
8 physical inspection of certain real property;  
9 allowing county assessors to use technology to  
10 inspect properties; and providing an effective date.

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

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

14 Section 2821. A. Each county assessor shall cause real  
15 property to be ~~physically~~ inspected by physical inspection, or by  
16 inspection using available change detection techniques or software  
17 using oblique imagery, ortho-imagery, or high resolution street  
18 level imagery, as part of the visual inspection cycle and shall  
19 require such examination as will provide adequate data from which to  
20 make accurate valuations.

21 B. The information gathered from the physical inspection shall  
22 be relevant to the type of property involved, its use category, the  
23 valuation methodology to be used for the property, whether the  
24 methodology consists of the cost approach, an income and expense

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

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

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

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

22 Each county assessor shall ensure that the office is equipped  
23 with adequate drafting facilities, tools, equipment and supplies in  
24 order to produce or update maps, sketches or drawings necessary to

1 support the proper administration of the ad valorem tax and such  
2 other tools or equipment as may be required to perform duties  
3 imposed by law for the discovery and valuation of taxable property.

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

5 Passed the Senate the 28th day of February, 2022.

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Presiding Officer of the Senate

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9 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,

10 2022.

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Presiding Officer of the House  
of Representatives

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