

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1458

By: Boren

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6 AS INTRODUCED

7 An Act relating to county assessor records; amending
8 68 O.S. 2011, Section 2827, which relates to
9 retention of books and records; requiring Oklahoma
10 Tax Commission to adopt specified rule relating to
11 retention of certain records; and providing an
12 effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2827, is
15 amended to read as follows:

16 Section 2827. Each county assessor shall keep such books and
17 records as are required by the rules and regulations of the Oklahoma
18 Tax Commission including, but not limited to, publications provided
19 by the Oklahoma Tax Commission to assist the assessor and appraisal
20 staff in the valuation of taxable property as required by law. The
21 Tax Commission shall adopt a record retention schedule for county
22 assessors which provides for the availability of all public records
23 for no less than seven (7) years and for records related to an area
24 in any county designated as a tax increment district, pursuant to
25 Section 861 of Title 62 of the Oklahoma Statutes, for no less than

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twenty (20) years after the date the incentive or increment district ceases to be operative.

SECTION 2. This act shall become effective November 1, 2020.

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