OKLAHOMA TAX COMMISSION

FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT
SECOND REGULAR SESSION, FIFTY-FOURTH OKLAHOMA LEGISLATURE

DATE OF IMPACT STATEMENT: February 26, 2014

BILL NUMBER: HB 2543 **STATUS AND DATE OF BILL:** Introduced 01/14/2014

AUTHORS: House Cox Senate n/a

TAX TYPE (S): Ad Valorem **SUBJECT:** Other

PROPOSAL: Amendatory and New Law

This measure proposes a new section of law to be codified as Section 2821.1 of Title 68 authorizing the county assessor to employ digital image technology tools to perform functions of visual inspection of taxable real property and physical inspection of real property required by Sections 2820 and 2821, respectively of Title 68. The proposal also states that the use of the digital imaging technology tools may fulfill the requirements of visual inspection. The measure outlines what constitutes digital technology, provides that the described technology must be used to validate data gathered as part of a computer-assisted mass appraisal for the county. Also, the imaging technology must incorporate change detection software that compares building dimension data in the computer-assisted mass appraisal system to georeferenced imagery or remote sensing data from sources such as Light Detection and Ranging (LiDAR) and identify potential computer-assisted mass appraisal sketch discrepancies for further investigation. It further states that the imaging tools must be used in conjunction with information obtained through the permitting process where available. Also, the proposal directs personnel assigned to visual inspections tasks by the county to visit assigned areas on an annual basis to observe changes in neighborhood condition, trends and property characteristics. A physical inspection is recommended when significant construction changes are detected; a property is sold or is affected by catastrophic damage. The measure amends Section 2820 of Title 68 to reference Section 2821.1 and also amends Section 2821 providing for the use of the technology described in Section 2821 in order to perform the duties imposed by Section 2821.

EFFECTIVE DATE: November 1, 2014

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 15: None
FY 16: None

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 15: None

Feb. 26, 2014 — Rick Miller
DATE — DIVISION DIRECTOR

cjc

2-26-14 — Reece Womack
DATE — REECE WOMACK, ECONOMIST

2/26/14 — Dawn Cash
DATE — FOR THE COMMISSION