

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

HOUSE BILL NO. 1138

BY: CAMPBELL of the HOUSE

and

SMITH of the SENATE

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING

SECTION 63, CHAPTER 162, O.S.L. 1988, AS LAST
AMENDED BY SECTION 13, CHAPTER 321, O.S.L. 1989 (68
O.S. SUPP. 1990, SECTION 2863), WHICH RELATES TO
COUNTY BOARDS OF EQUALIZATION; MODIFYING ENDING
DATE OF THE SESSION OF CERTAIN BOARDS; AND
DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY Section 63, Chapter 162, O.S.L.
1988, as amended by Section 13, Chapter 321, O.S.L. 1989 (68 O.S.
Supp. 1990, Section 2863), is amended to read as follows:

Section 2863. A. The county boards of equalization shall hold
sessions commencing on April 1, or the first working day thereafter,
and ending not later than May 31, for the purpose of correcting and
adjusting the assessment rolls in their respective counties to
conform to the fair cash value of the property assessed, as defined
by law. In counties having an assessed valuation in excess of Five

Hundred Million Dollars (\$500,000,000.00), said sessions shall commence on the fourth Monday in January and end not later than ~~May 31~~ the third Monday in September. The county board of equalization may meet in special session between March 1 and through March 31 for the purpose of considering protests pending at or before the date of notice of such special session, if the number of protests pending of said date would in the estimation of the board make it impracticable for the county board of equalization to complete hearing and adjudication of such protests on or before May 31. At any such special session called between March 1 and March 31, said board shall conduct no other business than the hearing or adjudication of such protests pending pursuant to the provisions of this Code. Except for such special sessions, the meetings of each board shall be called and set by the chairman or, in the event of the refusal or inability of the chairman, by a majority membership of said board.

B. It shall be the duty of said boards and they shall have the authority to:

1. raise or lower appraisals to conform to the fair cash value of said property, as defined by law in response to a protest filed as prescribed by law; and
2. add omitted property; and
3. cancel assessments of property not taxable; and
4. hear all grievances and protests filed with the board secretary as outlined in Section 2877 of this title.

C. It shall be the duty of each county board of equalization to cooperate with and assist the county assessor in performing the duties imposed upon said assessor by the provisions of Section 2840 of this title, to the end that the records required by the provisions of such section shall be fully and accurately prepared and maintained and shall reflect the assessed valuations of the real property of the county. After said records have been prepared and the assessed valuations adjusted in accordance with the provisions

of this section, the county board of equalization shall not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying such change or until at least one member of said board or a person designated by the board has made a personal inspection of such property and submitted a written report to the board. In no event shall any such change be made by the county board of equalization if such change would be inconsistent with the equalized value of other similar property in the county.

D. In counties with a net assessed valuation in excess of Five Hundred Million Dollars (\$500,000,000.00), the county board of equalization may, subject to the approval of the county budget board, appoint sufficient hearing officers to assist in the hearing of protests filed before the county board of equalization. Such hearing officers shall be knowledgeable in the field of mass appraisal, real estate or related experience. Hearing officers shall receive the same compensation as county board of equalization members. The secretary of the county budget board shall appoint such personnel necessary to assist the hearing officers in the performance of their duties.

Such hearing officers shall review protests assigned to them by the board of equalization, hold hearings, receive testimony from the taxpayer and county assessor and submit a written recommendation to the county board of equalization as to the fair market value of the protested property. Upon submission of the hearing officer's written recommendation, the county board of equalization shall take final action on the protest by either adopting, amending or rejecting the final report. The county board of equalization may also re-hear the protest itself, request additional testimony from the taxpayer or county assessor or request additional review by a hearing officer.

All proceedings before any hearing officer shall be subject to the provisions of the Oklahoma Open Records Act and the Oklahoma Open Meetings Act.

E. If the net assessed valuation of a county is established based upon a system in which one hundred percent (100%) of fair cash value, prior to exemption, is taxable, the dollar amount of Five Hundred Million Dollars (\$500,000,000.00) prescribed in this section shall be Five Billion Dollars (\$5,000,000,000.00).

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

43-1-5648

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