

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 376

BY: STIPE of the SENATE

and

MASS of the HOUSE

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING

SECTION 18, CHAPTER 162, O.S.L. 1988, AS AMENDED BY
SECTION 5, CHAPTER 152, O.S.L. 1989 (68 O.S SUPP.
1990, SECTION 2818), WHICH RELATES TO THE AD
VALOREM TAX CODE; SPECIFYING PROCEDURES IN CASE OF
CERTAIN PROPERTY VALUATION INCREASES BY COUNTY
ASSESSOR; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. AMENDATORY Section 18, Chapter 162, O.S.L.
1988, as amended by Section 5, Chapter 152, O.S.L. 1989 (68 O.S.
Supp. 1990, Section 2818), is amended to read as follows:

Section 2818. A. The return of the taxpayer shall not be
conclusive as to the value or amount of any property. The county
assessor shall have the authority and it shall be his duty to raise
or lower the returned value:

1. Of any personal property, to conform to the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale; or

2. Of any real property so that the assessment thereof shall be made in accordance with the provisions of Section 2817 of this title and with all provisions of the Ad Valorem Tax Code, Section 2801 et seq. of this title, which are applicable to the valuation of real property; provided, if the county assessor determines that the taxable value of any parcel of property has increased more than ten percent (10%) over the taxable value of such parcel for the previous tax year, exclusive of any improvements made to the property during such year, the county assessor shall provide to the owner of the property a written justification for the valuation increase. The action of the assessor shall also be automatically appealed to the county board of equalization, which shall conduct a hearing pursuant to the provisions of Section 2877 of this title. The action of the assessor shall only be upheld by the county board of equalization upon a showing of clear and convincing evidence that the increased valuation is justified.

B. The county assessor shall assess and value all property, both real and personal, which is subject to assessment by him, and shall place a separate value on the land and improvements in assessing real estate; and he shall do all things necessary, including the viewing and inspecting of property, to enable him to assess and value all taxable property, determine the accuracy of assessment lists filed with him, discover and assess omitted property, and determine the taxable status of any property which is claimed to be exempt from ad valorem taxation for any reason.

C. In the performance of his duties, the county assessor, or his duly appointed and authorized deputy, shall have the power and authority to:

1. Go upon any premises and enter any business building or structure and view the same and the property therein, and to view, inspect or appraise any property located within his county, however, the county assessor shall not have the power or authority to enter the private dwelling of a taxpayer except as provided for in subsection D of this section; and

2. Examine any person under oath in regard to the amount or value of his property.

D. In the event of a dispute concerning the valuation of household personal property, a taxpayer may request the county assessor to perform a visual inspection of such property.

E. Prior to entering the business or commercial premises of any taxpayer for purposes of discovering personal property, the county assessor or deputy shall request permission to enter the business or commercial premises and shall state the reason for the inspection. If access to the business or commercial premises is denied, the county assessor or deputy shall be required to obtain a search warrant in order to conduct an inspection of the interior of the business or commercial premises. A search warrant may be obtained upon a showing of probable cause that personal property located within particularly described business or commercial premises is subject to ad valorem taxation, but not listed or assessed for ad valorem taxation as required by law.

SECTION 2. This act shall become effective January 1, 1992.

43-1-449

CS