

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

HOUSE BILL NO. 2071

By: Steidley

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2818, which relates to ad valorem taxation; modifying language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, 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~~ the duty of the county assessor 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 applicable to the valuation of real property.

B. The county assessor shall assess and value all property, both real and personal, which is subject to assessment by ~~him~~ the

county assessor, and shall place a separate value on the land and improvements in assessing real estate; and ~~he~~ the county assessor shall do all things necessary, including the viewing and inspecting of property, to enable ~~him~~ the county assessor to assess and value all taxable property, determine the accuracy of assessment lists filed with ~~him~~ the county assessor, 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~~ the duties of the office of county assessor, the county assessor, or ~~his~~ a 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~~ the 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~~ the 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 November 1, 1997.

46-1-5863

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