

SHORT TITLE: Revenue and taxation; county boards of equalization;
authorizing boards to take certain action. Effective date.

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

SENATE BILL NO. 1326

By: Helton

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2863, as amended by Section 8, Chapter 304, O.S.L. 1997 (68 O.S. Supp. 1997, Section 2863), which relates to county boards of equalization; authorizing boards to take certain action; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2863, as amended by Section 8, Chapter 304, O.S.L. 1997 (68 O.S. Supp. 1997, 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. However, in counties having an assessed valuation in excess of One Billion Dollars (\$1,000,000,000.00), sessions shall commence on the fourth Monday in January and end not later than May 31. If the number of protests pending 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, a special session may be called, for such time as is necessary to complete consideration of the protests, subject to the approval

of the county budget board, between June 1 and no later than July 31. Such approval of the county budget board must be requested no later than May 15. The county board of equalization may meet in special session between March 1 and March 31 for the purpose of considering protests pending on or before the date of notice of such special session, if the number of protests pending 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, the board shall conduct no other business than the hearing or adjudication of such protests pending pursuant to the provisions of Section 2801 et seq. of this title. Except for special sessions, the meetings of each board shall be called by the chair or, in the event of the refusal or inability of the chair, by a majority of the membership of the board. The secretary of the board of equalization shall fix the dates of the extended special session hearings provided for in this section.

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

1. Raise or lower appraisals to conform to the fair cash value of the property, as defined by law, in response to a protest filed as prescribed by law;

2. Add omitted property;

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; and

5. Take such action as may be necessary, within the authority of the boards as prescribed by law, to bring counties into compliance with the provisions of Section 2801 et seq. of this title, including, but not limited to, decreasing the percentage at which real or tangible personal property is assessed within a county

within the limitations set forth in paragraphs 1 and 2 of subsection A of Section 8 of Article X of the Oklahoma Constitution.

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 the 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 such 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 the 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 Meeting Act.

SECTION 2. This act shall become effective November 1, 1998.

46-2-2136

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