

3 Senate Bill No. 1319
4 As Amended

5 SENATE BILL NO. 1319 - By: BROGDON of the Senate and SMALIGO of the
6 House.

7 [revenue and taxation - broadening authority - county
8 excise boards - effective date]

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

10 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2863, is
11 amended to read as follows:

12 Section 2863. A. The county boards of equalization shall hold
13 sessions commencing on April 1, or the first working day thereafter,
14 and ending not later than May 31, for the purpose of correcting and
15 adjusting the assessment rolls in their respective counties to
16 conform to the fair cash value of the property assessed, as defined
17 by law. However, in counties having an assessed valuation in excess
18 of One Billion Dollars (\$1,000,000,000.00), sessions shall commence
19 on the fourth Monday in January and end not later than May 31. If
20 the number of protests pending would in the estimation of the board
21 make it impracticable for the county board of equalization to
22 complete hearing and adjudication of such protests on or before May
23 31, a special session may be called, for such time as is necessary
24 to complete consideration of the protests, subject to the approval

1 of the county budget board or the county excise board, between June
2 1 and no later than July 31. Such approval of the county budget
3 board or the county excise board must be requested no later than May
4 15. The county board of equalization may meet in special session
5 between March 1 and March 31 for the purpose of considering protests
6 pending on or before the date of notice of such special session, if
7 the number of protests pending would in the estimation of the board
8 make it impracticable for the county board of equalization to
9 complete hearing and adjudication of such protests on or before May
10 31. At any such special session called between March 1 and March
11 31, the board shall conduct no other business than the hearing or
12 adjudication of such protests pending pursuant to the provisions of
13 Section 2801 et seq. of this title. Except for special sessions,
14 the meetings of each board shall be called by the chair or, in the
15 event of the refusal or inability of the chair, by a majority
16 membership of the board. The secretary of the board of equalization
17 shall fix the dates of the extended special session hearings
18 provided for in this section.

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

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

- 1 2. Add omitted property;
- 2 3. Cancel assessments of property not taxable; and
- 3 4. Hear all grievances and protests filed with the board
- 4 secretary as outlined in Section 2877 of this title.

5 C. It shall be the duty of each county board of equalization to

6 cooperate with and assist the county assessor in performing the

7 duties imposed upon the assessor by the provisions of Section 2840

8 of this title, to the end that the records required by the

9 provisions of such section shall be fully and accurately prepared

10 and maintained and shall reflect the assessed valuations of the real

11 property of the county. After such records have been prepared and

12 the assessed valuations adjusted in accordance with the provisions

13 of this section, the county board of equalization shall not raise or

14 lower the assessed valuation of any parcel or tract of real estate

15 without hearing competent evidence justifying such change or until

16 at least one member of the board or a person designated by the board

17 has made a personal inspection of such property and submitted a

18 written report to the board. In no event shall any such change be

19 made by the county board of equalization if such change would be

20 inconsistent with the equalized value of other similar property in

21 the county.

22 D. ~~In counties with a net assessed valuation in excess of Five~~

23 ~~Hundred Million Dollars (\$500,000,000.00), the A county board of~~

1 equalization may, subject to the approval of the county budget board
2 or the county excise board, appoint sufficient hearing officers to
3 assist in the hearing of protests filed before the county board of
4 equalization. Such hearing officers shall be knowledgeable in the
5 field of mass appraisal, real estate or related experience. Hearing
6 officers shall receive the same compensation as county board of
7 equalization members. The secretary of the county budget board or
8 the county excise board shall appoint such personnel necessary to
9 assist the hearing officers in the performance of their duties.

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

21 All proceedings before any hearing officer shall be subject to
22 the provisions of the Oklahoma Open Records Act and the Oklahoma
23 Open Meeting Act.

1 SECTION 2. This act shall become effective November 1, 2006.
2 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-21-06 - DO PASS,
3 As Amended and Coauthored.