

1 ENGROSSED HOUSE AMENDMENT  
TO  
2 ENGROSSED SENATE BILL NO. 1131 By: Anderson of the Senate  
3 and  
4 Jackson of the House  
5  
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8 An Act relating to ad valorem tax; amending 68 O.S.  
9 2011, Section 2836, which relates to procedures for  
10 listing taxable property; updating language;  
11 modifying requirement for meeting locations; and  
12 providing an effective date.

13 AMENDMENT NO. 1. Strike the title, enacting clause and entire bill  
14 and insert

15 "An Act relating to ad valorem tax; amending 68 O.S.  
16 2011, Section 2836, which relates to procedures for  
17 listing taxable property; updating language;  
18 modifying requirement for meeting locations; and  
19 providing an effective date.

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

21 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2836, is  
22 amended to read as follows:

23 Section 2836. A. The county assessor of each county in the  
24 state shall, on the first day of January of each year, or as soon

1 thereafter as may be practicable, proceed to take a list of taxable  
2 property in the county. In order to take lists of personal property  
3 and receive homestead exemption applications, the county assessor,  
4 or ~~his~~ the assessor's deputy, shall meet the taxpayers at various  
5 places throughout the county. The county assessor may exercise ~~his~~  
6 discretion as to where ~~he meets~~ to meet the taxpayers and how long  
7 ~~he shall~~ to stay at each place, provided ~~he spends at least one (1)~~  
8 ~~day in~~ the assessor goes to each city and incorporated town in  
9 counties that have not abolished household personal property tax.  
10 At least ten (10) days prior to the date the county assessor will  
11 meet the taxpayers to list their property, ~~he~~ the county assessor  
12 shall give notice by publication in at least one ~~(1)~~ newspaper of  
13 general circulation in the county, stating the date and hours of the  
14 day of each visit to each city, town or other place; and such notice  
15 may be published in the manner of commercial advertising, rather  
16 than legal notices, and the county may pay up to rates prevalent in  
17 the area for commercial advertising.

18 B. If any taxpayer shall fail to meet the county assessor and  
19 list ~~his~~ the taxpayer's property on the date advertised, such  
20 taxpayer may render a written list of all ~~his~~ the taxpayer's  
21 personal property and make written application for homestead  
22 exemption, and shall subscribe and swear to the oath required by  
23 each taxpayer as to its correctness. Such written lists or  
24 applications shall not constitute a valid return or application

1 unless made on the forms prescribed by the Oklahoma Tax Commission  
2 and in the manner required by law.

3 C. After the county assessor shall have visited each city,  
4 town, or other place, ~~he~~ the county assessor shall be in ~~his~~ the  
5 county assessor's office at the county seat from March 1 to March  
6 15, inclusive, for the purpose of receiving lists from those who  
7 have not listed their property for the current year, and all who  
8 fail to list all or any part of their personal property for the  
9 current year, on or before March 15, shall be delinquent. If any  
10 personal property is not listed by the person whose duty it is to  
11 list such property on or before March 15 of any year, when such  
12 property is assessed there shall be added to the assessed valuation  
13 of such property as a mandatory penalty, amounts as follows:

14 1. If listed or assessed after March 15, but on or before April  
15 15, ten percent (10%) of the assessed value; and

16 2. If listed or assessed after April 15, twenty percent (20%)  
17 of the assessed value.

18 D. If the county assessor fails, neglects, or refuses to add  
19 the valuation penalty as provided by this section, ~~he~~ the county  
20 assessor shall be liable on ~~his~~ the county assessor's official bond  
21 for the amount of ~~said~~ the penalties.

22 SECTION 2. This act shall become effective November 1, 2012."  
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1 ENGROSSED SENATE  
2 BILL NO. 1131

By: Anderson of the Senate

3 and

4 Jackson of the House

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7 An Act relating to ad valorem tax; amending 68 O.S.  
8 2011, Section 2836, which relates to procedures for  
9 listing taxable property; updating language;  
10 modifying requirement for meeting locations; and  
11 providing an effective date.

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

13 SECTION 3. AMENDATORY 68 O.S. 2011, Section 2836, is  
14 amended to read as follows:

15 Section 2836. A. The county assessor of each county in the  
16 state shall, on the first day of January of each year, or as soon  
17 thereafter as may be practicable, proceed to take a list of taxable  
18 property in the county. In order to take lists of personal property  
19 and receive homestead exemption applications, the county assessor,  
20 or ~~his~~ the assessor's deputy, shall meet the taxpayers at various  
21 places throughout the county. The county assessor may exercise ~~his~~  
22 discretion as to where ~~he meets~~ to meet the taxpayers and how long  
23 ~~he shall to~~ stay at each place, provided ~~he spends at least one (1)~~  
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1 counties that have not abolished personal property tax. At least  
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3 taxpayers to list their property, ~~he~~ the county assessor shall give  
4 notice by publication in at least one (1) newspaper of general  
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6 each visit to each city, town or other place; and such notice may be  
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11 list ~~his~~ the taxpayer's property on the date advertised, such  
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11 the valuation penalty as provided by this section, ~~he~~ the county  
12 assessor shall be liable on ~~his~~ the county assessor's official bond  
13 for the amount of ~~said~~ the penalties.

14 SECTION 4. This act shall become effective November 1, 2012.

15 Passed the Senate the 7th day of March, 2012.

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17 \_\_\_\_\_  
18 Presiding Officer of the Senate

19 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
20 2012.

21  
22 \_\_\_\_\_  
23 Presiding Officer of the House  
24 of Representatives