

1 ENGROSSED HOUSE  
2 BILL NO. 2648

By: Brumbaugh and Ritze of the  
House

3 and

4 Brinkley of the Senate  
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7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Sections 2826 and 2877, which relate to  
9 the Ad Valorem Tax Code; modifying provisions related  
10 to records of appraisals; modifying provisions  
11 related to protests of valuations for purposes of ad  
12 valorem taxation; authorizing appearance by taxpayer  
13 using certain methods; prohibiting communications  
14 between members of county board of equalization and  
15 county assessor and other persons; providing certain  
16 exceptions; and providing an effective date.

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

18 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2826, is  
19 amended to read as follows:

20 Section 2826. Appraisers whose services may be obtained by  
21 appointment by the assessor or who may be assigned by the Oklahoma  
22 Tax Commission, upon request of the county assessor, to assist any  
23 county assessor shall act in an advisory capacity only. Valuations  
24 made by such appraisers shall not be binding upon the assessor. All  
valuations made pursuant to the Ad Valorem Tax Code shall be made  
and entered by the assessor pursuant to law. County assessors may  
provide photocopies of taxpayer rendition forms and photocopies of

1 any other documents filed by the taxpayer which are directly related  
2 to and necessary for appraisers to assist in this capacity. The  
3 original documents filed by the taxpayer must be maintained by the  
4 county assessors. Upon the expiration of the period for  
5 reassessment, provided in Section 2846 of this title, all copies of  
6 taxpayer documents and the related work papers of the appraisers  
7 must be destroyed or returned to the county assessors by February 1  
8 of the following year. In addition, all photocopies of taxpayer  
9 documentation and appraiser work papers must be returned to the  
10 county assessor within ten (10) calendar days of the termination of  
11 the contract with the appraisers to provide the services described  
12 in this section.

13 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2877, is  
14 amended to read as follows:

15 Section 2877. A. Upon receipt of an appeal from action by the  
16 county assessor on the form prescribed by the Oklahoma Tax  
17 Commission, the secretary of the county board of equalization shall  
18 fix a date of hearing, at which time said board shall be authorized  
19 and empowered to take evidence pertinent to said appeal; and for  
20 that purpose, is authorized to compel the attendance of witnesses  
21 and the production of books, records, and papers by subpoena, and to  
22 confirm, correct, or adjust the valuation of real or personal  
23 property or to cancel an assessment of personal property added by  
24 the assessor not listed by the taxpayer if the personal property is

1 not subject to taxation or if the taxpayer is not responsible for  
2 payment of ad valorem taxes upon such property. The secretary of  
3 the board shall fix the dates of the hearings provided for in this  
4 section in such a manner as to ensure that the board is able to hear  
5 all complaints within the time provided for by law. The county  
6 board of equalization shall be required to follow the procedures  
7 prescribed by the Ad Valorem Tax Code or administrative rules and  
8 regulations promulgated pursuant to such Code governing the  
9 valuation of real and personal property. The county board of  
10 equalization shall not modify a valuation of real or personal  
11 property as established by the county assessor unless such  
12 modification is explained in writing upon a form prescribed by the  
13 Oklahoma Tax Commission. Each decision of the county board of  
14 equalization shall be explained in writing upon a form prescribed by  
15 the Oklahoma Tax Commission. The county board of equalization shall  
16 make a record of each proceeding involving an appeal from action by  
17 the county assessor either in transcribed or tape recorded form.

18 B. In all cases where the county assessor has, without giving  
19 the notice required by law, increased the valuation of property as  
20 listed by the taxpayer, and the taxpayer has knowledge of such  
21 adjustment or addition, the taxpayer may at any time prior to the  
22 adjournment of the board, file an appeal in the form and manner  
23 provided for in Section 2876 of this title. Thereafter, the board  
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1 shall fix a date of hearing, notify the taxpayer, and conduct the  
2 hearing as required by this section.

3 C. The taxpayer or agent may appear at the scheduled hearing  
4 either in person, by telephone or other electronic means, or by  
5 affidavit.

6 D. If the taxpayer or agent fails to appear before the county  
7 board of equalization at the scheduled hearing, unless advance  
8 notification is given for the reason of absence, the county shall be  
9 authorized to assess against the taxpayer the costs incurred by the  
10 county in preparation for the scheduled hearing. If such costs are  
11 assessed, payment of the costs shall be a prerequisite to the filing  
12 of an appeal to the district court. A taxpayer that gives advance  
13 notification of their absence shall be given the opportunity to  
14 reschedule the hearing date.

15 E. 1. In order to increase taxpayer transparency, a member of  
16 the board of equalization shall not directly or indirectly  
17 communicate with the county assessor or any deputy assessor or  
18 designated agent on any matter relating to any pending appeal before  
19 the board of equalization prior to the actual hearing.

20 2. The provisions of paragraph 1 of this subsection shall not  
21 apply to a routine communication between the county assessor and the  
22 board of equalization that relates to the administration of an  
23 appraisal roll, including a communication made in connection with  
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1 the certification, correction, or collection of an account that is  
2 not the subject of a pending appeal.

3 SECTION 3. This act shall become effective November 1, 2012.

4 Passed the House of Representatives the 7th day of March, 2012.

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7 Presiding Officer of the House of  
8 Representatives

9 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2012.

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12 Presiding Officer of the Senate  
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