



1 and empowered to take evidence pertinent to said appeal; and for  
2 that purpose, is authorized to compel the attendance of witnesses  
3 and the production of books, records, and papers by subpoena, and to  
4 confirm, correct, or adjust the valuation of real or personal  
5 property or to cancel an assessment of personal property added by  
6 the assessor not listed by the taxpayer if the personal property is  
7 not subject to taxation or if the taxpayer is not responsible for  
8 payment of ad valorem taxes upon such property. The secretary of  
9 the board shall fix the dates of the hearings provided for in this  
10 section in such a manner as to ensure that the board is able to hear  
11 all complaints within the time provided for by law. The county  
12 board of equalization shall be required to follow the procedures  
13 prescribed by the Ad Valorem Tax Code or administrative rules and  
14 regulations promulgated pursuant to such Code governing the  
15 valuation of real and personal property. The county board of  
16 equalization shall not modify a valuation of real or personal  
17 property as established by the county assessor unless such  
18 modification is explained in writing upon a form prescribed by the  
19 Oklahoma Tax Commission. Each decision of the county board of  
20 equalization shall be explained in writing upon a form prescribed by  
21 the Oklahoma Tax Commission. The county board of equalization shall  
22 make a record of each proceeding involving an appeal from action by  
23 the county assessor either in transcribed or tape recorded form.

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

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

18 D. Communications between the board of equalization and the  
19 county assessor are limited as follows:

20 1. A member of the board of equalization shall not directly or  
21 indirectly communicate with the county assessor or any deputy  
22 assessor or designated agent on any matter relating to the appraisal  
23 of property by the county assessor, except in:

UNDERLINED language denotes Amendments to present Statutes.  
BOLD FACE CAPITALIZED language denotes Committee Amendments.  
~~Strike thru~~ language denotes deletion from present Statutes.

- 1           a. an open meeting of the board of equalization or  
2                   another public forum, or  
3           b. a closed meeting of the board of equalization held to  
4                   consult with the attorney of the board about pending  
5                   litigation, at which the presence of the county  
6                   assessor is necessary for full communication between  
7                   the board and the attorney of the board;

8           2. A county assessor, deputy assessor or designated agent shall  
9 not directly or indirectly communicate with a member of the board of  
10 equalization on any matter relating to the appraisal of property by  
11 the county assessor, except in:

- 12           a. an open meeting of the board of equalization or  
13                   another public forum, or  
14           b. a closed meeting of the board of equalization held to  
15                   consult with the attorney of the board about pending  
16                   litigation, at which the presence of the county  
17                   assessor is necessary for full communication between  
18                   the board and the attorney of the board; and

19           3. Paragraphs 1 and 2 of this subsection do not apply to a  
20 routine communication between the county assessor and the board of  
21 equalization that relates to the administration of an appraisal  
22 roll, including a communication made in connection with the  
23 certification, correction, or collection of an account.

1 SECTION 2. This act shall become effective July 1, 2011.

2 SECTION 3. It being immediately necessary for the preservation  
3 of the public peace, health and safety, an emergency is hereby  
4 declared to exist, by reason whereof this act shall take effect and  
5 be in full force from and after its passage and approval.

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7 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
8 03-03-2011 - DO PASS, As Coauthored.

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