

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   2nd Session of the 53rd Legislature (2012)

4 COMMITTEE SUBSTITUTE  
5 FOR ENGROSSED  
6 SENATE BILL NO. 1131

By: Anderson of the Senate

and

Jackson of the House

7  
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10                                   COMMITTEE SUBSTITUTE

11                   An Act relating to ad valorem tax; amending 68 O.S.  
12                   2011, Section 2836, which relates to procedures for  
13                   listing taxable property; updating language;  
14                   modifying requirement for meeting locations; and  
15                   providing an effective date.

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

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

19                   Section 2836. A. The county assessor of each county in the  
20 state shall, on the first day of January of each year, or as soon  
21 thereafter as may be practicable, proceed to take a list of taxable  
22 property in the county. In order to take lists of personal property  
23 and receive homestead exemption applications, the county assessor,

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

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

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

24

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

- 12 1. If listed or assessed after March 15, but on or before April  
13 15, ten percent (10%) of the assessed value; and  
14 2. If listed or assessed after April 15, twenty percent (20%)  
15 of the assessed value.

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

20 SECTION 2. This act shall become effective November 1, 2012.

21  
22 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT, dated  
23 03/29/2012 - DO PASS, As Amended.