

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. 1448

By: Brinkley of the Senate

and

Brumbaugh of the House

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10 COMMITTEE SUBSTITUTE

11 An Act relating to ad valorem tax; amending 68 O.S.
12 2011, Sections 2826 and 2877, which relate to
13 valuation of property; establishing procedures
14 related to documents used for appraisal and valuation
15 purposes; providing for methods of appearance at
16 certain hearings; prohibiting certain communication
17 between parties on matters pending appeal and
18 providing exception thereto; and providing an
19 effective date.

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

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

23 Section 2826. Appraisers whose services may be obtained by
24 appointment by the assessor or who may be assigned by the Oklahoma
Tax Commission, upon request of the county assessor, to assist any

1 county assessor shall act in an advisory capacity only. Valuations
2 made by such appraisers shall not be binding upon the assessor. All
3 valuations made pursuant to the Ad Valorem Tax Code shall be made
4 and entered by the assessor pursuant to law. Original documents
5 filed by the taxpayer related to appraisal and valuation must be
6 maintained by the county assessor. County assessors may provide
7 photocopies of taxpayer rendition forms and any other documents
8 filed by the taxpayer which are directly related to and necessary
9 for appraisers to assist in making valuations. Except as provided
10 in this section, all photocopies of taxpayer documents and related
11 work papers maintained by the appraiser shall be destroyed or
12 returned by the appraiser to the county assessor by February 1 of
13 the year following the expiration date of the period for
14 reassessment provided for in Section 2846 of this title. If the
15 contract between the county assessor and the appraiser to provide
16 services pursuant to this section is terminated, all photocopies of
17 taxpayer documents and related work papers maintained by the
18 appraiser shall be returned to the county assessor within ten (10)
19 days of the termination date of the contract.

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

22 Section 2877. A. Upon receipt of an appeal from action by the
23 county assessor on the form prescribed by the Oklahoma Tax
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1 Commission, the secretary of the county board of equalization shall
2 fix a date of hearing, at which time ~~said~~ the board shall be
3 authorized and empowered to take evidence pertinent to ~~said~~ the
4 appeal; and for that purpose, is authorized to compel the attendance
5 of witnesses and the production of books, records, and papers by
6 subpoena, and to confirm, correct, or adjust the valuation of real
7 or personal property or to cancel an assessment of personal property
8 added by the assessor not listed by the taxpayer if the personal
9 property is not subject to taxation or if the taxpayer is not
10 responsible for payment of ad valorem taxes upon ~~such~~ the property.
11 The secretary of the board shall fix the dates of the hearings
12 provided for in this section in such a manner as to ensure that the
13 board is able to hear all complaints within the time provided for by
14 law. The county board of equalization shall be required to follow
15 the procedures prescribed by the Ad Valorem Tax Code or
16 administrative rules and regulations promulgated pursuant to ~~such~~
17 the Code governing the valuation of real and personal property. The
18 county board of equalization shall not modify a valuation of real or
19 personal property as established by the county assessor unless ~~such~~
20 the modification is explained in writing upon a form prescribed by
21 the Oklahoma Tax Commission. Each decision of the county board of
22 equalization shall be explained in writing upon a form prescribed by
23 the Oklahoma Tax Commission. The county board of equalization shall

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1 make a record of each proceeding involving an appeal from action by
2 the county assessor either in transcribed or tape recorded form.

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

11 C. The taxpayer or agent may appear at the scheduled hearing
12 either in person, by telephone or other electronic means, or by
13 affidavit.

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

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1 E. 1. In order to increase taxpayer protection, a member of
2 the board of equalization shall not directly or indirectly
3 communicate with the county assessor or any deputy assessor or
4 designated agent on any matter relating to any pending appeal before
5 the board of equalization prior to the hearing on the matter.

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

12 SECTION 3. This act shall become effective January 1, 2013.

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14 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT, dated
15 04/05/2012 - DO PASS, As Amended.
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