

1 **SENATE FLOOR VERSION**

2 February 22, 2012

3 As Amended

4 SENATE BILL NO. 1448

5 By: Brinkley of the Senate

6 and

7 Brumbaugh of the House

8 **[ ad valorem tax - procedures - communication -**  
9 **effective date ]**

10  
11 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

14 Section 2826. Appraisers whose services may be obtained by  
15 appointment by the assessor or who may be assigned by the Oklahoma  
16 Tax Commission, upon request of the county assessor, to assist any  
17 county assessor shall act in an advisory capacity only. Valuations  
18 made by such appraisers shall not be binding upon the assessor. All  
19 valuations made pursuant to the Ad Valorem Tax Code shall be made  
20 and entered by the assessor pursuant to law. Original documents  
21 filed by the taxpayer related to appraisal and valuation must be  
22 maintained by the county assessor. County assessors may provide  
23 photocopies of taxpayer rendition forms and any other documents  
24 filed by the taxpayer which are directly related to and necessary

1 for appraisers to assist in making valuations. Except as provided  
2 in this section, all photocopies of taxpayer documents and related  
3 work papers maintained by the appraiser shall be destroyed or  
4 returned by the appraiser to the county assessor by February 1 of  
5 the year following the expiration date of the period for  
6 reassessment provided for in Section 2846 of this title. If the  
7 contract between the county assessor and the appraiser to provide  
8 services pursuant to this section is terminated, all photocopies of  
9 taxpayer documents and related work papers maintained by the  
10 appraiser shall be returned to the county assessor within ten (10)  
11 days of the termination date of the contract.

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

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

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

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

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

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

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

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

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

1 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-14-12 - DO PASS,  
As Amended and Coauthored.

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