

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1131

By: Anderson

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5
6 AS INTRODUCED

7 An Act relating to ad valorem tax; amending 68 O.S.
8 2011, Section 2836, which relates to procedures for
9 listing taxable property; updating language;
10 modifying requirement for meeting locations; and
11 providing an effective date.

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

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

15 Section 2836. A. The county assessor of each county in the
16 state shall, on the first day of January of each year, or as soon
17 thereafter as may be practicable, proceed to take a list of taxable
18 property in the county. In order to take lists of personal property
19 and receive homestead exemption applications, the county assessor,
20 or ~~his~~ the assessor's deputy, shall meet the taxpayers at various
21 places throughout the county. The county assessor may exercise ~~his~~
22 discretion as to where ~~he meets~~ to meet the taxpayers and how long
23 ~~he shall to~~ stay at each place, ~~provided he spends at least one (1)~~
24 ~~day in each city and incorporated town.~~ At least ten (10) days

1 prior to the date the county assessor will meet the taxpayers to
2 list their property, ~~he~~ the county assessor shall give notice by
3 publication in at least one (1) newspaper of general circulation in
4 the county, stating the date and hours of the day of each visit to
5 each city, town or other place; and such notice may be published in
6 the manner of commercial advertising, rather than legal notices, and
7 the county may pay up to rates prevalent in the area for commercial
8 advertising.

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

18 C. After the county assessor shall have visited each city,
19 town, or other place, ~~he~~ the county assessor shall be in ~~his~~ the
20 county assessor's office at the county seat from March 1 to March
21 15, inclusive, for the purpose of receiving lists from those who
22 have not listed their property for the current year, and all who
23 fail to list all or any part of their personal property for the
24 current year, on or before March 15, shall be delinquent. If any

1 personal property is not listed by the person whose duty it is to
2 list such property on or before March 15 of any year, when such
3 property is assessed there shall be added to the assessed valuation
4 of such property as a mandatory penalty, amounts as follows:

5 1. If listed or assessed after March 15, but on or before April
6 15, ten percent (10%) of the assessed value; and

7 2. If listed or assessed after April 15, twenty percent (20%)
8 of the assessed value.

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

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

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