

05/20/2014 12:02:43 PM

HOUSE OF REPRESENTATIVES  
CONFERENCE COMMITTEE REPORT

Mr. President:  
Mr. Speaker:

The Conference Committee, to which was referred

**HB3119**

By: Roberts (Sean) of the House and Fields of the Senate

Title: Revenue and taxation; relating to protests regarding valuation increases; dates for informal conference and presentation of evidence; effective date.

Together with Engrossed Senate Amendments thereto, beg leave to report that we have had the same under consideration and herewith return the same with the following recommendations:

1. That the House concurs in Senate Amendment No.1 and No. 2; and
2. That the Senate recede from Senate Amendment No. 3.

Respectfully submitted,

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_

HB3119 CCR (A)  
**HOUSE CONFEREES**

Armes, Don



Billy, Lisa J.

Brown, Mike

Christian, Mike



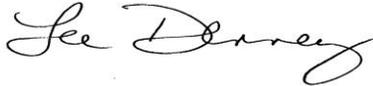
Coody, Ann



Cox, Doug



Denney, Lee



Dorman, Joe

Hoskin, Chuck

Kern, Sally



Martin, Scott



McCullough, Mark



McDaniel, Jeannie

McNiel, Skye



McPeak, Jerry

Morrisette, Richard

Nelson, Jason



Newell, Tom

Osborn, Leslie



Ownbey, Pat



Proctor, Eric

Ritze, Mike

Roberts, Sean



Sanders, Mike

Schwartz, Colby



Sears, Earl



Sherrer, Ben

Watson, Weldon

Wesselhoft, Paul

HB 3119 CCR A

**SENATE CONFEREES**

Bass \_\_\_\_\_

Treat \_\_\_\_\_

Branan \_\_\_\_\_

Wyrick \_\_\_\_\_

Brinkley *Le Boney* \_\_\_\_\_

Coates \_\_\_\_\_

Crain \_\_\_\_\_

David *David* \_\_\_\_\_

Ellis *Ellis* \_\_\_\_\_

Fields *Eric Fields* \_\_\_\_\_

Ford *James Ford* \_\_\_\_\_

Griffin *Griffin* \_\_\_\_\_

Halligan *Halligan* \_\_\_\_\_

Holt \_\_\_\_\_

Ivester *Ivester* \_\_\_\_\_

C. Johnson \_\_\_\_\_

R. Johnson \_\_\_\_\_

Jolley \_\_\_\_\_

Justice \_\_\_\_\_

Marlatt *Marlatt* \_\_\_\_\_

Mazzei *Mazzei* \_\_\_\_\_

Newberry *Newberry* \_\_\_\_\_

Paddack \_\_\_\_\_

Standridge \_\_\_\_\_

Stanislowski *Stanislowski* \_\_\_\_\_

Sykes \_\_\_\_\_

House Action \_\_\_\_\_ Date \_\_\_\_\_ Senate Action \_\_\_\_\_ Date \_\_\_\_\_



1 ENGROSSED SENATE AMENDMENTS  
TO  
2 ENGROSSED HOUSE  
BILL NO. 3119

By: Roberts (Sean) of the House  
and  
Fields of the Senate

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7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Sections 2876 and 2877, as amended by  
9 Section 2, Chapter 164, O.S.L. 2012 (68 O.S. Supp.  
10 2013, Section 2877), which relate to protests  
11 regarding valuation increases; requiring assessor to  
12 provide multiple dates for informal conference;  
13 requiring county board of equalization to provide  
14 multiple dates for presentation of evidence;  
15 prohibiting final determinations of value under  
16 certain circumstances; and providing an effective  
17 date.

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AMENDMENT NO. 1. Page 5, line 6, by deleting after the period and  
before the word "county" the word "The" and  
inserting the words, "In any county with a  
population less than three hundred thousand  
(300,000) according to the latest federal  
decennial census, the"

AMENDMENT NO. 2. Page 3, lines 20 through 23, by deleting after the  
word "to" on line 20 and before the period on line  
23, all language and by inserting the following  
words, "participate in a scheduled informal  
hearing, either in person or telephonically, shall  
be given at least two additional opportunities to  
participate on one of two alternative dates  
provided by the county assessor, each on a  
different day of the week, before the county  
assessor or an authorized representative of the  
county assessor"

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AMENDMENT NO. 3. Page 1, strike the title to read

"[ revenue and taxation - protests regarding  
valuation increases - multiple dates for informal  
conference - effective date ]"

Passed the Senate the 16th day of April, 2014.

\_\_\_\_\_  
Presiding Officer of the Senate

Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
2014.

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

1 ENGROSSED HOUSE  
2 BILL NO. 3119

By: Roberts (Sean) of the House

3 and

4 Fields of the Senate

5  
6  
7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Sections 2876 and 2877, as amended by  
9 Section 2, Chapter 164, O.S.L. 2012 (68 O.S. Supp.  
10 2013, Section 2877), which relate to protests  
11 regarding valuation increases; requiring assessor to  
12 provide multiple dates for informal conference;  
13 requiring county board of equalization to provide  
14 multiple dates for presentation of evidence;  
15 prohibiting final determinations of value under  
16 certain circumstances; and providing an effective  
17 date.

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

19 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2876, is  
20 amended to read as follows:

21 Section 2876. A. If the county assessor shall increase the  
22 valuation of any property above that returned by the taxpayer, or in  
23 the case of real property increase the valuation over the assessment  
24 from the preceding year, or pursuant to the requirements of law if  
the assessor has added property not listed by the taxpayer, the  
county assessor shall notify in writing the person in whose name any

1 such property is listed, giving the amount of such valuation as  
2 increased or valuation of property so added.

3 B. The notice required by this section shall, for cases in  
4 which the valuation of real property has increased, include the fair  
5 cash value of the property as used in determining the assessment for  
6 the preceding and current year, the taxable value for the preceding  
7 and current year, if different than the fair cash value, and the  
8 assessment percentage for the preceding and current year.

9 C. The notice required by this section may be mailed or  
10 delivered to the last-known address of the person affected or to the  
11 person in charge of or in possession of the property and shall  
12 clearly be marked with the date upon which the notice was prepared.  
13 Any notice dated as required by this section shall be mailed or  
14 delivered within one (1) working day of such date. The notice shall  
15 describe the property with sufficient accuracy to notify the  
16 taxpayer as to the property included, together with the assessed  
17 value of the property. Duplicate copies of the notice, showing the  
18 date of issuance and mailing or delivery, shall be kept in the  
19 office of the county assessor. Such record shall be prima facie  
20 evidence as to the fact of notice having been given as required by  
21 this section.

22 D. The taxpayer shall have ~~twenty (20) working~~ thirty (30) days  
23 from the date the notice was mailed or in the event that notice was  
24 delivered from the date of delivery in which to file a written

1 complaint with the county assessor specifying objections to action  
2 taken by the county assessor; provided, in the case of a scrivener's  
3 error or other admitted error on the part of the county assessor,  
4 the assessor may make corrections to a valuation at any time,  
5 notwithstanding the ~~twenty-day~~ thirty-day period specified in this  
6 subsection. The complaint shall set out the pertinent facts in  
7 relation to the matter contained in the notice in ordinary and  
8 concise language and in such manner as to enable a person of common  
9 understanding to know what is intended. The complaint shall be made  
10 upon a form prescribed by the Oklahoma Tax Commission.

11 E. A taxpayer may file a complaint if the valuation of property  
12 has not increased or decreased from the previous year if the  
13 complaint is filed on or before the first Monday in May. Such  
14 complaint shall be made upon a form prescribed by the Oklahoma Tax  
15 Commission.

16 F. The county assessor shall schedule an informal hearing with  
17 the taxpayer to hear the protest as to the disputed valuation or  
18 addition of omitted property. The informal hearing may be held in  
19 person or may be held telephonically, if requested by the taxpayer.  
20 A taxpayer that is unable to personally appear at a scheduled  
21 informal hearing shall be given at least three opportunities to  
22 appear before the assessor makes a determination that the taxpayer  
23 has not participated in the informal hearing process. The assessor  
24 shall take final action upon the matter disputed within five (5)

1 working days of the date of the informal hearing and shall mail or  
2 deliver notice of final action to the taxpayer. The notice of final  
3 action shall clearly be marked with the date upon which the notice  
4 was prepared. Such notice shall be mailed or delivered within one  
5 (1) working day of such date. Within ten (10) working days of the  
6 date the notice is mailed or delivered, the taxpayer may file an  
7 appeal with the county board of equalization. For purposes of this  
8 section, "working days" shall mean Monday through Friday and shall  
9 exclude Saturday and Sunday and any legal holidays. The appeal  
10 shall be made upon a form prescribed by the Oklahoma Tax Commission.  
11 One copy of the form shall be mailed or delivered to the county  
12 assessor and one copy shall be mailed or delivered to the county  
13 board of equalization. On receipt of the notice of an appeal to the  
14 county board of equalization by the taxpayer, the county assessor  
15 shall provide the county board of equalization with all information  
16 submitted by the taxpayer, data supporting the disputed valuation  
17 and a written explanation of the results of the informal hearing.

18 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2877, as  
19 amended by Section 2, Chapter 164, O.S.L. 2012 (68 O.S. Supp. 2013,  
20 Section 2877), is amended to read as follows:

21 Section 2877. A. Upon receipt of an appeal from action by the  
22 county assessor on the form prescribed by the Oklahoma Tax  
23 Commission, the secretary of the county board of equalization shall  
24 fix a date of hearing, at which time said board shall be authorized

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 provide at least three dates on which a  
13 taxpayer may personally appear and make a presentation of evidence.  
14 At least ten (10) days shall intervene between each such date. No  
15 final determination regarding valuation protests shall be made by a  
16 county board of equalization until the taxpayer shall have failed to  
17 appear for all three such dates. The county board of equalization  
18 shall be required to follow the procedures prescribed by the Ad  
19 Valorem Tax Code or administrative rules and regulations promulgated  
20 pursuant to such Code governing the valuation of real and personal  
21 property. The county board of equalization shall not modify a  
22 valuation of real or personal property as established by the county  
23 assessor unless such modification is explained in writing upon a  
24 form prescribed by the Oklahoma Tax Commission. Each decision of

1 the county board of equalization shall be explained in writing upon  
2 a form prescribed by the Oklahoma Tax Commission. The county board  
3 of equalization shall make a record of each proceeding involving an  
4 appeal from action by the county assessor either in transcribed or  
5 tape recorded form.

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

14 C. The taxpayer or agent may appear at the scheduled hearing  
15 either in person, by telephone or other electronic means, or by  
16 affidavit.

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

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

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

14 SECTION 3. This act shall become effective January 1, 2015.

15 Passed the House of Representatives the 13th day of March, 2014.

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18 Presiding Officer of the House  
of Representatives

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20 Passed the Senate the \_\_\_ day of \_\_\_\_\_, 2014.

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23 Presiding Officer of the Senate

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