

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 54th Legislature (2014)

4 HOUSE BILL 3131

 By: Jackson

7 AS INTRODUCED

8 An Act relating to county assessors; amending 19 O.S.
9 2011, Section 527, which relates to employment of
10 general counsel; authorizing counsel to file appeals
11 and represent county officers; amending 68 O.S. 2011,
12 Section 2880.1, which relates to the right to appeal
 order from county board of equalization; authorizing
 county assessor to be represented by counsel;
 authorizing counsel to file appeals and represent
 county assessor; and providing an effective date.

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

16 SECTION 1. AMENDATORY 19 O.S. 2011, Section 527, is
17 amended to read as follows:

18 Section 527. The sheriff, treasurer or assessor in a county
19 shall have the authority to employ a general counsel, ~~either an~~ an in-
20 house ~~as a~~ staff attorney or ~~through~~ an attorney through an outside
21 law firm, ~~to~~ advise or represent that officer and his or her office
22 in the performance of the official duties of that office. Such
23 counsel is authorized to file appeals in all state and federal
24 district and appellate courts and may represent the county officer

1 in any and all litigation that may arise in the discharge of the
2 duties of his or her office. The ~~Board of County Commissioners~~
3 board of county commissioners shall approve all contracts for
4 outside counsel. A general counsel employed pursuant to this
5 section shall be compensated from the funds of the employing county
6 office.

7 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2880.1, is
8 amended to read as follows:

9 Section 2880.1 A. Both the taxpayer and the county assessor
10 shall have the right of appeal from any order of the county board of
11 equalization to the district court of the same county, and right of
12 appeal of either may be either upon questions of law or fact
13 including value, or upon both questions of law and fact. In case of
14 appeal the trial in the district court shall be de novo. Provided,
15 the county assessor shall not be permitted to appeal an order of the
16 county board of equalization upon a question of the
17 constitutionality of a law upon which the board based its order, but
18 the county assessor is hereby authorized in such instance to request
19 a declaratory judgment to be rendered by the district court.

20 B. Notice of appeal shall be filed with the county clerk as
21 secretary of the county board of equalization, which appeal shall be
22 filed in the district court within ten (10) days after the final
23 adjournment of the board. It shall be the duty of the county clerk
24 to preserve all complaints and to make a record of all orders of the

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

1 board and both the complaint and orders shall be a part of the
2 record in any case appealed to the district court from the county
3 board of equalization.

4 C. Either the taxpayer or the county assessor may appeal from
5 the district court to the Supreme Court, as provided for in the Code
6 of Civil Procedure, but no matter shall be reviewed on such appeal
7 which was not presented to the district court.

8 D. In such appeals to the district court and to the Supreme
9 Court and in requests for declaratory judgment it shall be the duty
10 of the district attorney to appear for and represent the county
11 assessor, except where the county assessor has chosen to be
12 represented by his or her own counsel. In cases where the county
13 assessor has elected to be represented by his or her own counsel,
14 such counsel may function as general counsel, staff attorney or
15 outside counsel. Such counsel is authorized to file appeals in all
16 state and federal district and appellate courts and may represent
17 the county assessor in any and all litigation that may arise in the
18 discharge of the duties of his or her office. The ~~General Counsel~~
19 general counsel or an attorney for the Tax Commission may appear in
20 such appeals or requests for declaratory judgment on behalf of the
21 county assessor, either upon request of the district attorney for
22 assistance, if the district attorney is representing the assessor,
23 or upon request of the county assessor. It shall be the mandatory
24 duty of the board of county commissioners and the county excise

1 board to provide the necessary funds to enable the county assessor
2 to pay the costs necessary to be incurred in perfecting appeals and
3 requests for declaratory judgment made by the county assessor to the
4 courts.

5 E. In all appeals taken by the county assessor the presumption
6 shall exist in favor of the correctness of the county assessor's
7 valuation and the procedure followed by the county assessor.

8 SECTION 3. This act shall become effective November 1, 2014.

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10 COMMITTEE REPORT BY: COMMITTEE ON JUDICIARY, dated 02/19/2014 - DO
11 PASS.

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