

1 **SENATE FLOOR VERSION**

2 March 25, 2014

3 **AS AMENDED**

4 ENGROSSED HOUSE
5 BILL NO. 2534

6 By: Watson of the House

7 and

8 Marlatt of the Senate

9 **[revenue and taxation - county boards of
10 equalization - certain documents - certain affidavits
11 - effective date]**

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

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2877, as
14 amended by Section 2, Chapter 164, O.S.L. 2012 (68 O.S. Supp. 2013,
15 Section 2877), is amended to read as follows:

16 Section 2877. A. Upon receipt of an appeal from action by the
17 county assessor on the form prescribed by the Oklahoma Tax
18 Commission, the secretary of the county board of equalization shall
19 fix a date of hearing, at which time said board shall be authorized
20 and empowered to take evidence pertinent to said appeal; and for
21 that purpose, is authorized to compel the attendance of witnesses
22 and the production of books, records, and papers by subpoena, and to
23 confirm, correct, or adjust the valuation of real or personal
24 property or to cancel an assessment of personal property added by

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

22 B. In all cases where the county assessor has, without giving
23 the notice required by law, increased the valuation of property as
24 listed by the taxpayer, and the taxpayer has knowledge of such

1 adjustment or addition, the taxpayer may at any time prior to the
2 adjournment of the board, file an appeal in the form and manner
3 provided for in Section 2876 of this title. Thereafter, the board
4 shall fix a date of hearing, notify the taxpayer, and conduct the
5 hearing as required by this section.

6 C. The taxpayer or agent may appear at the scheduled hearing
7 either in person, by telephone or other electronic means, or by
8 affidavit.

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

18 E. 1. In order to increase taxpayer transparency, a member of
19 the board of equalization shall not directly or indirectly
20 communicate with the county assessor or any deputy assessor or
21 designated agent on any matter relating to any pending appeal before
22 the board of equalization prior to the actual hearing.

23 2. Prior to the presentation of any evidence at a county board
24 of equalization hearing, each member of the board hearing the

1 protest must sign an affidavit stating the member is not in
2 violation of paragraph 1 of this subsection.

3 3. Prior to the presentation of any evidence at a county board
4 of equalization hearing, all parties to the proceeding must sign an
5 affidavit stating that the evidence being presented is true to the
6 best of their belief and knowledge.

7 ~~2.~~ 4. The provisions of paragraph 1 of this subsection shall
8 not apply to a routine communication between the county assessor and
9 the board of equalization that relates to the administration of an
10 appraisal roll, including a communication made in connection with
11 the certification, correction, or collection of an account that is
12 not the subject of a pending appeal.

13 5. The affidavit required in paragraph 2 of this subsection
14 shall be in the following form: "My name is [insert name]. I have
15 not communicated with another person in violation of subsection E of
16 Section 2877 of Title 68 of the Oklahoma Statutes."

17 6. The affidavit required in paragraph 3 of this subsection
18 shall be in the following form: "My name is [insert name]. The
19 information I will present today is true and correct to the best of
20 my belief and knowledge."

21 SECTION 2. This act shall become effective November 1, 2014.

22 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
23 March 25, 2014 - DO PASS AS AMENDED
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