

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2534

By: Watson

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 2877, as amended by Section 2,  
9 Chapter 164, O.S.L. 2012 (68 O.S. Supp. 2013, Section  
10 2877), which relates to county boards of  
11 equalization; requiring certain documents to be  
12 maintained as part of record of proceedings;  
13 requiring certain affidavits; prescribing form of  
14 affidavit; and providing an effective date.

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

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

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

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

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

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

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

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

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

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1        2. Prior to the presentation of any evidence at a county board  
2 of equalization hearing, each member of the board hearing the  
3 protest must sign an affidavit stating the member is not in  
4 violation of paragraph 1 of this subsection.

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

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

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

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

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

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