

OKLAHOMA TAX COMMISSION

**FISCAL IMPACT STATEMENT AND/OR ADMINISTRATIVE IMPACT STATEMENT
SECOND REGULAR SESSION, FIFTY-FOURTH OKLAHOMA LEGISLATURE**

DATE OF IMPACT STATEMENT: March 19, 2014

BILL NUMBER: HB 3119 **STATUS AND DATE OF BILL:** Engrossed 03/13/2014

AUTHORS: House Roberts (Sean) Senate Fields

TAX TYPE (S): Ad Valorem **SUBJECT:** Administrative

PROPOSAL: Amendatory

Section 1 proposes to amend Section 2876 of Title 68 to allow a taxpayer 30 days instead of 20 working days from the mailing or delivery date of the assessment notice in the case of a valuation increase or added property valuation to file a written complaint with the county assessor. Regarding informal hearings scheduled to consider a complaint, Section 1 also provides that a taxpayer who is unable to personally appear at a scheduled informal hearing must be given at least three opportunities to appear before the assessor makes a determination that the taxpayer has not participated in the informal hearing process.

Section 2 proposes amendment to Section 2877 of Title 68 which relates to hearings before a county board of equalization by providing that the county board of equalization must provide at least three dates at intervals of at least 10 days between the dates on which a taxpayer may personally appear and made a presentation of evidence. Also, it proposes that no final determination regarding valuation protests shall be made by a county board of equalization until the taxpayer fails to appear for all three dates.

EFFECTIVE DATE: January 1, 2015

REVENUE IMPACT:

Insert dollar amount (plus or minus) of the expected change in state revenues due to this proposed legislation.

FY 15: None
FY 16: None

ADMINISTRATIVE IMPACT:

Insert the estimated cost or savings to the Tax Commission due to this proposed legislation.

FY 15: None

Mar. 20, 2014
DATE

Rick Miller
DIVISION DIRECTOR

cjc

3-20-14
DATE

Reece Womack
REECE WOMACK, ECONOMIST

March 24, 2014
DATE

Dan Case
FOR THE COMMISSION