1	HOUSE OF REPRESENTATIVES - FLOOR VERSION
2	STATE OF OKLAHOMA
3	2nd Session of the 57th Legislature (2020)
4	HOUSE BILL 3910 By: Fetgatter of the House
5	and
6	<b>Leewright</b> of the Senate
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9	AS INTRODUCED
LO	[ revenue and taxation - lists of property for
L1	purposes of ad valorem taxation - exclusion of
L2	certain property from listing requirements -
L3	effective date ]
L 4	
L5	
L 6	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:
L7	SECTION 1. AMENDATORY 68 O.S. 2011, Section 2835, as
L8	amended by Section 1, Chapter 263, O.S.L. 2015 (68 O.S. Supp. 2019,
L 9	Section 2835), is amended to read as follows:
20	Section 2835. A. On or before January 1 of each year, the
21	Oklahoma Tax Commission shall prescribe for the use of all county
22	assessors, suitable blank forms for the listing and assessment of
23	all property, both real and personal, except as provided by
24	subsection B of this section. Such forms shall contain such

- information and instructions as may be necessary in order to obtain a full and complete list of all taxable property and such forms shall be used uniformly throughout the state. Any change in these forms must have the approval of the Tax Commission.
  - B. Personal property having a fair cash value of less than Five
    Thousand Dollars (\$5,000.00) or having an original cost to the owner
    of such personal property of less than Ten Thousand Dollars

    (\$10,000.00) shall not be required to be included in the forms for
    listing of personal property or in any other requirement of the Ad
    Valorem Tax Code for the listing of personal property.
  - <u>C.</u> It shall be the duty of the county assessor to furnish such forms to any taxpayer upon request, and all personal property <u>as</u>

    <u>prescribed by this section</u> shall be listed on such forms in the manner provided therein. Such lists shall be signed and sworn to and filed with the county assessor not later than March 15 of each year; and such lists may show the description of real property, which may be by subdivision of quarter sections, or less if any such subdivision is owned in less quantity, describing such less quantity by United States Land Survey nomenclature if that can be done, otherwise by metes and bounds, according to ownership.
  - C. D. Real estate need not be listed by the taxpayer, but may be listed if the taxpayer so desires, in which case the list shall show the taxpayer's estimate of the value of each tract of land and

1	shall separately show the value of the buildings and improvements
2	thereon.
3	$\frac{D_{\star}}{E_{\star}}$ All such sworn lists of property shall contain such other
4	information concerning both real and personal property as may be
5	required by such forms so prescribed.
6	$\overline{\text{E. }}$ F. All such sworn lists of property, any other documents
7	produced by a taxpayer to the assessor or the board of equalization
8	during the informal and formal hearing process, or during discovery
9	in any ad valorem tax appeal in the Court of Tax Review or the
10	district court, shall be protected as confidential and shall not be
11	available for inspection under the Open Records Act.
12	SECTION 2. This act shall become effective November 1, 2020.
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14	COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
15	02/26/2020 - DO PASS, As Amended and Coauthored.
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