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March 26, 2019

ENGROSSED HOUSE  
BILL NO. 1962

By: Kiger of the House

and

Murdock of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Sections 2876, as last amended by Section 2, Chapter 266, O.S.L. 2018 and 2880.1, as amended by Section 1, Chapter 194, O.S.L. 2015 (68 O.S. Supp. 2018, Sections 2876 and 2880.1), which relate to valuation increase notices and appeals process; modifying computation of certain time period; modifying deadline for protest filing; modifying time period for purposes of certain written decision; modifying time period for appeal to county board of equalization; modifying definition; modifying period of time for filing appeals to district court; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2876, as last amended by Section 2, Chapter 266, O.S.L. 2018 (68 O.S. Supp. 2018, Section 2876), is amended to read as follows:

Section 2876. A. If the county assessor increases the valuation of any personal property above that returned by the taxpayer, or in the case of real property increases the fair cash

1 value or the taxable fair cash value from the preceding year, or  
2 pursuant to the requirements of law if the assessor has added  
3 property not listed by the taxpayer, the county assessor shall  
4 notify the taxpayer in writing of the amount of such valuation as  
5 increased or valuation of property so added.

6 B. For cases in which the taxable fair cash value or fair cash  
7 value of real property has increased, the notice shall include the  
8 fair cash value of the property for the current year, the taxable  
9 fair cash value for the preceding and current year, the assessed  
10 value for the preceding and current year and the assessment  
11 percentage for the preceding and current year.

12 C. For cases in which the county assessor increases the  
13 valuation of any personal property above that returned by the  
14 taxpayer, the notice shall describe the property with sufficient  
15 accuracy to notify the taxpayer as to the property included, the  
16 fair cash value for the current year, the assessment percentage for  
17 the current year, any penalty for the current year pursuant to  
18 subsection C of Section 2836 of this title and the assessed value  
19 for the current year.

20 D. The notice shall be mailed to the taxpayer at the taxpayer's  
21 last-known address and shall clearly be marked with the mailing  
22 date. The assessor shall have the capability to duplicate the  
23 notice, showing the date of mailing. Such record shall be prima  
24

1 facie evidence as to the fact of notice having been given as  
2 required by this section.

3 E. The taxpayer shall have thirty (30) calendar days from the  
4 date the notice was mailed in which to file a written protest with  
5 the county assessor specifying objections to the increase in fair  
6 cash value or taxable fair cash value by the county assessor;  
7 provided, in the case of a scrivener's error or other admitted error  
8 on the part of the county assessor, the assessor may make  
9 corrections to a valuation at any time, notwithstanding the thirty-  
10 day period specified in this subsection. The protest shall set out  
11 the pertinent facts in relation to the matter contained in the  
12 notice in ordinary and concise language and in such manner as to  
13 enable a person of common understanding to know what is intended.  
14 The protest shall be made upon a form prescribed by the Oklahoma Tax  
15 Commission.

16 F. A taxpayer may file a protest if the valuation of property  
17 has not increased or decreased from the previous year if the protest  
18 is filed on or before the first Monday in ~~May~~ April. Such protest  
19 shall be made upon a form prescribed by the Oklahoma Tax Commission.

20 G. The county assessor shall schedule an informal hearing with  
21 the taxpayer to hear the protest as to the disputed valuation or  
22 addition of omitted property. The informal hearing may be held in  
23 person or may be held telephonically, if requested by the taxpayer.  
24 A taxpayer that is unable to participate in a scheduled informal

1 hearing, either in person or telephonically, shall be given at least  
2 two additional opportunities to participate on one of two  
3 alternative dates provided by the county assessor, each on a  
4 different day of the week, before the county assessor or an  
5 authorized representative of the county assessor. The assessor  
6 shall issue a written decision in the matter disputed within ~~five~~  
7 ~~(5) working~~ seven (7) calendar days of the date of the informal  
8 hearing and shall provide by regular or electronic mail a copy of  
9 the decision to the taxpayer. The decision shall clearly be marked  
10 with the date it was mailed. Within ~~ten (10) working~~ fifteen (15)  
11 calendar days of the date the decision is mailed, the taxpayer may  
12 file an appeal with the county board of equalization. ~~For purposes~~  
13 ~~of this section, "working days" shall mean Monday through Friday and~~  
14 ~~shall exclude Saturday and Sunday and any legal holidays.~~ The  
15 appeal shall be made upon a form prescribed by the Oklahoma Tax  
16 Commission. One copy of the form shall be mailed or delivered to  
17 the county assessor and one copy shall be mailed or delivered to the  
18 county board of equalization. On receipt of the notice of an appeal  
19 to the county board of equalization by the taxpayer, the county  
20 assessor shall provide the county board of equalization with all  
21 information submitted by the taxpayer, data supporting the disputed  
22 valuation and a written explanation of the results of the informal  
23 hearing.

1       SECTION 2.       AMENDATORY       68 O.S. 2011, Section 2880.1, as  
2 amended by Section 1, Chapter 194, O.S.L. 2015 (68 O.S. Supp. 2018,  
3 Section 2880.1), is amended to read as follows:

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

21       B. Notice of appeal shall be filed with the county clerk as  
22 secretary of the county board of equalization, which appeal shall be  
23 filed in the district court within ~~ten (10)~~ thirty (30) calendar  
24 ~~days after the final adjournment of the board~~ of the date the board

1 of equalization order was mailed, or in the event that the order was  
2 delivered, from the date of delivery. It shall be the duty of the  
3 county clerk to preserve all complaints and to make a record of all  
4 orders of the board and both the complaint and orders shall be a  
5 part of the record in any case appealed to the district court from  
6 the county board of equalization.

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

11 D. In such appeals to the district court and to the Supreme  
12 Court and in requests for declaratory judgment it shall be the duty  
13 of the district attorney to appear for and represent the county  
14 assessor. The General Counsel or an attorney for the Tax Commission  
15 may appear in such appeals or requests for declaratory judgment on  
16 behalf of the county assessor, either upon request of the district  
17 attorney for assistance, or upon request of the county assessor. It  
18 shall be the mandatory duty of the board of county commissioners and  
19 the county excise board to provide the necessary funds to enable the  
20 county assessor to pay the costs necessary to be incurred in  
21 perfecting appeals and requests for declaratory judgment made by the  
22 county assessor to the courts.

1 E. In all appeals taken by the county assessor the presumption  
2 shall exist in favor of the correctness of the county assessor's  
3 valuation and the procedure followed by the county assessor.

4 SECTION 3. This act shall become effective November 1, 2019.

5 COMMITTEE REPORT BY: COMMITTEE ON FINANCE  
6 March 26, 2019 - DO PASS  
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