

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 HOUSE BILL 3910

By: Fetgatter

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 2835, as amended by Section 1,
9 Chapter 263, O.S.L. 2015 (68 O.S. Supp. 2019, Section
10 2835), which relates to lists of property for
11 purposes of ad valorem taxation; providing for
12 exclusion of certain property from listing
13 requirements; modifying provisions related to forms
14 prescribed for use by county assessors; and providing
15 an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2835, as
18 amended by Section 1, Chapter 263, O.S.L. 2015 (68 O.S. Supp. 2019,
19 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

1 shall be used uniformly throughout the state. Any change in these
2 forms must have the approval of the Tax Commission.

3 B. Personal property having a fair cash value of less than Five
4 Thousand Dollars (\$5,000.00) or having an original cost to the owner
5 of such personal property of less than Ten Thousand Dollars
6 (\$10,000.00) shall not be required to be included in the forms for
7 listing of personal property or in any other requirement of the Ad
8 Valorem Tax Code for the listing of personal property.

9 C. It shall be the duty of the county assessor to furnish such
10 forms to any taxpayer upon request, and all personal property as
11 prescribed by this section shall be listed on such forms in the
12 manner provided therein. Such lists shall be signed and sworn to
13 and filed with the county assessor not later than March 15 of each
14 year; and such lists may show the description of real property,
15 which may be by subdivision of quarter sections, or less if any such
16 subdivision is owned in less quantity, describing such less quantity
17 by United States Land Survey nomenclature if that can be done,
18 otherwise by metes and bounds, according to ownership.

19 ~~C.~~ D. Real estate need not be listed by the taxpayer, but may
20 be listed if the taxpayer so desires, in which case the list shall
21 show the taxpayer's estimate of the value of each tract of land and
22 shall separately show the value of the buildings and improvements
23 thereon.

1 ~~D.~~ E. All such sworn lists of property shall contain such other
2 information concerning both real and personal property as may be
3 required by such forms so prescribed.

4 ~~E.~~ F. All such sworn lists of property, any other documents
5 produced by a taxpayer to the assessor or the board of equalization
6 during the informal and formal hearing process, or during discovery
7 in any ad valorem tax appeal in the Court of Tax Review or the
8 district court, shall be protected as confidential and shall not be
9 available for inspection under the Open Records Act.

10 SECTION 2. This act shall become effective November 1, 2020.

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