

COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB3399 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Anthony Moore

Adopted: _____

Reading Clerk

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

PROPOSED COMMITTEE
SUBSTITUTE
FOR
HOUSE BILL 3399

By: Moore

PROPOSED COMMITTEE SUBSTITUTE

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 2877, which relates to ad valorem protest appeals; requiring dismissal of appeal for failure to comply with subpoena; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2877, is amended to read as follows:

Section 2877. A. Upon receipt of an appeal from action by the county assessor on the form prescribed by the Oklahoma Tax Commission, the secretary of the county board of equalization shall fix a date of hearing, at which time said board shall be authorized and empowered to take evidence pertinent to said appeal; and for 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. Failure of the
5 taxpayer to produce the documents requested by the county board of
6 equalization pursuant to a subpoena shall result in immediate
7 dismissal of the taxpayer's appeal. The secretary of the board
8 shall fix the dates of the hearings provided for in this section in
9 such a manner as to ensure that the board is able to hear all
10 complaints within the time provided for by law. In any county with
11 a population less than three hundred thousand (300,000) according to
12 the latest Federal Decennial Census, the county board of
13 equalization shall provide at least three dates on which a taxpayer
14 may personally appear and make a presentation of evidence. At least
15 ten (10) days shall intervene between each such date. No final
16 determination regarding valuation protests shall be made by a county
17 board of equalization until the taxpayer shall have failed to appear
18 for all three such dates. The county board of equalization shall be
19 required to follow the procedures prescribed by the Ad Valorem Tax
20 Code or administrative rules and regulations promulgated pursuant to
21 such Code governing the valuation of real and personal property.
22 The county board of equalization shall not modify a valuation of
23 real or personal property as established by the county assessor
24 unless such modification is explained in writing upon a form

1 prescribed by the Oklahoma Tax Commission. The affidavits
2 prescribed in subsection E of this section will be maintained by the
3 county board of equalization as part of the hearing record. Each
4 decision of the county board of equalization shall be explained in
5 writing upon a form prescribed by the Oklahoma Tax Commission. The
6 county board of equalization shall make a record of each proceeding
7 involving an appeal from action by the county assessor either in
8 transcribed or tape recorded form.

9 B. In all cases where the county assessor has, without giving
10 the notice required by law, increased the valuation of property as
11 listed by the taxpayer, and the taxpayer has knowledge of such
12 adjustment or addition, the taxpayer may at any time prior to the
13 adjournment of the board, file an appeal in the form and manner
14 provided for in Section 2876 of this title. Thereafter, the board
15 shall fix a date of hearing, notify the taxpayer, and conduct the
16 hearing as required by this section.

17 C. The taxpayer or agent may appear at the scheduled hearing
18 either in person, by telephone or other electronic means, or by
19 affidavit.

20 D. If the taxpayer or agent fails to appear before the county
21 board of equalization at the scheduled hearing, unless advance
22 notification is given for the reason of absence, the county shall be
23 authorized to assess against the taxpayer the costs incurred by the
24 county in preparation for the scheduled hearing. If such costs are

1 assessed, payment of the costs shall be a prerequisite to the filing
2 of an appeal to the district court. A taxpayer that gives advance
3 notification of their absence shall be given the opportunity to
4 reschedule the hearing date.

5 E. 1. In order to increase taxpayer transparency, a member of
6 the board of equalization shall not directly or indirectly
7 communicate with the county assessor or any deputy assessor or
8 designated agent on any matter relating to any pending appeal before
9 the board of equalization prior to the actual hearing.

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

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

18 4. The provisions of paragraph 1 of this subsection shall not
19 apply to a routine communication between the county assessor and the
20 board of equalization that relates to the administration of an
21 appraisal roll, including a communication made in connection with
22 the certification, correction, or collection of an account that is
23 not the subject of a pending appeal.

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

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

9 SECTION 2. This act shall become effective November 1, 2022.

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11 58-2-10352 AQH 02/08/22

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