

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

COMMITTEE SUBSTITUTE
FOR

SENATE BILL NO. 1667

By: Kidd

COMMITTEE SUBSTITUTE

An Act relating to the ad valorem tax code; amending
68 O.S. 2021, Section 2876, which relates to increase
of property valuation; providing exception to
notification requirement; and providing an effective
date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, 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
value or the taxable fair cash value from the preceding year, or
pursuant to the requirements of law if the assessor has added
property not listed by the taxpayer, the county assessor shall
notify the taxpayer in writing of the amount of such valuation as
increased or valuation of property so added except for taxpayers

1 exempt pursuant to Sections 8E and 8F of Article X of the Oklahoma
2 Constitution.

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

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

17 D. The notice shall be mailed to the taxpayer at the taxpayer's
18 last-known address and shall clearly be marked with the mailing
19 date. The assessor shall have the capability to duplicate the
20 notice, showing the date of mailing. Such record shall be prima
21 facie evidence as to the fact of notice having been given as
22 required by this section.

23 E. The taxpayer shall have thirty (30) calendar days from the
24 date the notice was mailed in which to file a written protest with

1 the county assessor specifying objections to the increase in fair
2 cash value or taxable fair cash value by the county assessor;
3 provided, in the case of a scrivener's error or other admitted error
4 on the part of the county assessor, the assessor may make
5 corrections to a valuation at any time, notwithstanding the thirty-
6 day period specified in this subsection. The protest shall set out
7 the pertinent facts in relation to the matter contained in the
8 notice in ordinary and concise language and in such manner as to
9 enable a person of common understanding to know what is intended.
10 The protest shall be made upon a form prescribed by the Oklahoma Tax
11 Commission.

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

16 G. The county assessor shall schedule an informal hearing with
17 the taxpayer to hear the protest as to the disputed valuation or
18 addition of omitted property. The informal hearing may be held in
19 person or may be held telephonically, if requested by the taxpayer.
20 A taxpayer that is unable to participate in a scheduled informal
21 hearing, either in person or telephonically, shall be given at least
22 two additional opportunities to participate on one of two
23 alternative dates provided by the county assessor, each on a
24 different day of the week, before the county assessor or an

1 authorized representative of the county assessor. The assessor
2 shall issue a written decision in the matter disputed within seven
3 (7) calendar days of the date of the informal hearing and shall
4 provide by regular or electronic mail a copy of the decision to the
5 taxpayer. The decision shall clearly be marked with the date it was
6 mailed. Within fifteen (15) calendar days of the date the decision
7 is mailed, the taxpayer may file an appeal with the county board of
8 equalization. The appeal shall be made upon a form prescribed by
9 the Oklahoma Tax Commission. One copy of the form shall be mailed
10 or delivered to the county assessor and one copy shall be mailed or
11 delivered to the county board of equalization. On receipt of the
12 notice of an appeal to the county board of equalization by the
13 taxpayer, the county assessor shall provide the county board of
14 equalization with all information submitted by the taxpayer, data
15 supporting the disputed valuation and a written explanation of the
16 results of the informal hearing.

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

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