

1 ENGROSSED SENATE  
2 BILL NO. 1667

By: Kidd of the Senate

3 and

4 Worthen of the House

5  
6 An Act relating to the ad valorem tax code; amending  
7 68 O.S. 2021, Section 2876, which relates to increase  
8 of property valuation; providing exception to  
9 notification requirement; and providing an effective  
10 date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2876, is  
13 amended to read as follows:

14 Section 2876. A. If the county assessor increases the  
15 valuation of any personal property above that returned by the  
16 taxpayer, or in the case of real property increases the fair cash  
17 value or the taxable fair cash value from the preceding year, or  
18 pursuant to the requirements of law if the assessor has added  
19 property not listed by the taxpayer, the county assessor shall  
20 notify the taxpayer in writing of the amount of such valuation as  
21 increased or valuation of property so added. Provided, if the  
22 county assessor determines that a mailing to property owners exempt  
23 from payment of ad valorem tax pursuant to Sections 8E and 8F of  
24 Article X of the Oklahoma Constitution would create an undue burden,

1 then the county assessor may suspend notifications to those property  
2 owners.

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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1 Passed the Senate the 9th day of March, 2022.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2022.

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8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives