

SENATE CHAMBER

STATE OF OKLAHOMA

DISPOSITION

☒ FLOOR AMENDMENT

No. _____

☐ COMMITTEE AMENDMENT

(Date)

I move to amend Senate Bill No. 1667, by the attached floor substitute for the title, enacting clause and entire body of the measure.

Submitted by:

Senator Kidd

I hereby grant permission for the floor substitute to be adopted.

Senator Rader, Chair (required)

Senator Kirt

Senator Howard

Senator Montgomery

Senator Hall

Senator Rosino

Senator Hicks

Senator Simpson

Senator Jett

Senator Thompson

Senator Kidd

Senator Treat, President Pro Tempore

Senator McCortney, Majority Floor
Leader

Note: Finance committee majority requires six (6) members' signatures.

Senator-Drafter-CA/FA-Bill#

2/22/2022 4:07 PM

(Floor Amendments Only) Date and Time Filed: _____

☐ Untimely

☐ Amendment Cycle Extended

☐ Secondary Amendment

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 FLOOR SUBSTITUTE
4 FOR

SENATE BILL NO. 1667

By: Kidd of the Senate

5 and

6 Worthen of the House

7
8
9 FLOOR SUBSTITUTE

10 An Act relating to the ad valorem tax code; amending
11 68 O.S. 2021, Section 2876, which relates to increase
12 of property valuation; providing exception to
notification requirement; and providing an effective
date.

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14
15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

18 Section 2876. A. If the county assessor increases the
19 valuation of any personal property above that returned by the
20 taxpayer, or in the case of real property increases the fair cash
21 value or the taxable fair cash value from the preceding year, or
22 pursuant to the requirements of law if the assessor has added
23 property not listed by the taxpayer, the county assessor shall
24 notify the taxpayer in writing of the amount of such valuation as

1 increased or valuation of property so added. Provided, if the
2 county assessor determines that a mailing to property owners exempt
3 from payment of ad valorem tax pursuant to Sections 8E and 8F of
4 Article X of the Oklahoma Constitution would create an undue burden,
5 then the county assessor may suspend notifications to those property
6 owners.

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

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

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

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

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

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