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1 from payment of ad valorem tax pursuant to Sections 8E and 8F of  
2 Article X of the Oklahoma Constitution would create an undue burden,  
3 then the county assessor may suspend notifications to those property  
4 owners.

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

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

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

1 E. The taxpayer shall have thirty (30) calendar days from the  
2 date the notice was mailed in which to file a written protest with  
3 the county assessor specifying objections to the increase in fair  
4 cash value or taxable fair cash value by the county assessor;  
5 provided, in the case of a scrivener's error or other admitted error  
6 on the part of the county assessor, the assessor may make  
7 corrections to a valuation at any time, notwithstanding the thirty-  
8 day period specified in this subsection. The protest shall set out  
9 the pertinent facts in relation to the matter contained in the  
10 notice in ordinary and concise language and in such manner as to  
11 enable a person of common understanding to know what is intended.  
12 The protest shall be made upon a form prescribed by the Oklahoma Tax  
13 Commission.

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

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

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

19 SECTION 2. This act shall become effective November 1, 2022.  
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21 COMMITTEE REPORT BY: COMMITTEE ON VETERANS AND MILITARY AFFAIRS,  
22 dated 04/06/2022 - DO PASS.  
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