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February 22, 2022

AS AMENDED

SENATE BILL NO. 1842

By: Bergstrom

[property assessment - action by county assessor to
county board of equalization - 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 property or to cancel an assessment of personal property added by the assessor not listed by the taxpayer if the personal property is not subject to taxation or if the taxpayer is not responsible for payment of ad valorem taxes upon such property. The secretary of the board shall fix the dates of the hearings provided for in this

1 section in such a manner as to ensure that the board is able to hear
2 all complaints within the time provided for by law. In any county
3 with a population less than three hundred thousand (300,000)
4 according to the latest Federal Decennial Census, the county board
5 of equalization shall provide at least three dates on which a
6 taxpayer may personally appear and make a presentation of evidence.
7 At least ten (10) days shall intervene between each such date. No
8 final determination regarding valuation protests shall be made by a
9 county board of equalization until the taxpayer shall have failed to
10 appear for all three such dates. The county board of equalization
11 shall be required to follow the procedures and considerations
12 prescribed by the Ad Valorem Tax Code or administrative rules and
13 regulations promulgated pursuant to such Code governing the
14 valuation of real and personal property and subsection F of this
15 section. The county board of equalization shall not modify a
16 valuation of real or personal property as established by the county
17 assessor unless such modification is explained in writing upon a
18 form prescribed by the Oklahoma Tax Commission. The affidavits
19 prescribed in subsection E of this section will be maintained by the
20 county board of equalization as part of the hearing record. Each
21 decision of the county board of equalization shall be explained in
22 writing upon a form prescribed by the Oklahoma Tax Commission. The
23 county board of equalization shall make a record of each proceeding
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1 involving an appeal from action by the county assessor either in
2 transcribed or tape recorded form.

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

11 C. The taxpayer or agent may appear at the scheduled hearing
12 either in person, by telephone or other electronic means, or by
13 affidavit.

14 D. If the taxpayer or agent fails to appear before the county
15 board of equalization at the scheduled hearing, unless advance
16 notification is given for the reason of absence, the county shall be
17 authorized to assess against the taxpayer the costs incurred by the
18 county in preparation for the scheduled hearing. If such costs are
19 assessed, payment of the costs shall be a prerequisite to the filing
20 of an appeal to the district court. A taxpayer that gives advance
21 notification of their absence shall be given the opportunity to
22 reschedule the hearing date.

23 E. 1. In order to increase taxpayer transparency, a member of
24 the board of equalization shall not directly or indirectly

1 communicate with the county assessor or any deputy assessor or
2 designated agent on any matter relating to any pending appeal before
3 the board of equalization prior to the actual hearing.

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

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

12 4. The provisions of paragraph 1 of this subsection shall not
13 apply to a routine communication between the county assessor and the
14 board of equalization that relates to the administration of an
15 appraisal roll, including a communication made in connection with
16 the certification, correction, or collection of an account that is
17 not the subject of a pending appeal.

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

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

3 F. The county board of equalization shall, before making a
4 determination pursuant to subsection A of this section, be required
5 to:

6 1. Determine that the information for each property considered
7 to be comparable has been verified and accurately and completely
8 discloses all private restrictions and covenants on the use of the
9 property, and the impact of those restrictions and covenants;

10 2. Include only property considered to be comparable with a use
11 that is the same as the highest and best use of the property subject
12 to assessment;

13 3. Include only property considered to be comparable only if
14 the sale or rental of the property occurred under economic
15 conditions that were not substantially different; and

16 4. Include property considered to be comparable that was vacant
17 at the time of sale only if the cause of vacancy is typical for
18 marketing properties of the same class or substantial evidence to
19 support a method of adjusting the value of the vacant comparable
20 property to support the extent of the adjustment.

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

22 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
23 February 22, 2022 - DO PASS AS AMENDED
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