

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

SENATE BILL 1667

By: Kidd

AS INTRODUCED

An Act relating to the ad valorem tax code; amending 68 O.S. 2021, Section 2876, which relates to increase of property valuation; expanding notification requirement to include certain exempt taxpayer; 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 including taxpayers exempt pursuant to Sections 8E and 8F of Article X of the Oklahoma Constitution.

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

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

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

21       E. The taxpayer shall have thirty (30) calendar days from the  
22 date the notice was mailed in which to file a written protest with  
23 the county assessor specifying objections to the increase in fair  
24 cash value or taxable fair cash value by the county assessor;

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

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

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

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

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

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