

STATE OF OKLAHOMA

2nd Session of the 58th Legislature (2022)

HOUSE BILL 4431

By: Patzkowsky

AS INTRODUCED

An Act relating to revenue and taxation; requiring county assessors to notify certain entities of protest; requiring county assessors to provide updates to certain entities; providing for codification; providing an effective date; and declaring an emergency.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2899.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Within five (5) days of receiving notification of a protest in value by a taxpayer, the county assessor shall notify the treasurer or chief financial officer of every school district, technology center school district, political subdivision, and any other district affected by the protest of the following information:

1. That a protest has been filed with the county assessor;
2. The total amount of tax that will be paid under protest; and
3. The approximate amount that would have been apportioned.

1 B. After sending the required notification provided for in
2 subsection A of this section, the county assessor shall also notify
3 the treasurer or chief financial officer of every school district,
4 technology center school district, political subdivision, and any
5 other district affected by the protest:

6 1. If the taxpayer appealed the county assessor's valuation to
7 the county board of equalization;

8 2. Of the county board of equalization's order;

9 3. If the taxpayer or the county assessor appealed the county
10 board of equalization's order to district court;

11 4. Of the district court's decision;

12 5. If the taxpayer or the county assessor appealed the district
13 court's decision to the Supreme Court; and

14 6. Of the completion of the protest and the total amount that
15 will be apportioned.

16 SECTION 2. This act shall become effective July 1, 2022.

17 SECTION 3. It being immediately necessary for the preservation
18 of the public peace, health or safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.
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