

MEMO

Tax Policy and Research Division



OKLAHOMA
Tax Commission

DATE: FEBRUARY 12, 2022
TO: RICK MILLER, DIRECTOR *RYM*
TAX POLICY & RESEARCH DIVISION
FROM: CHRISTY CAESAR
TAX POLICY ANALYST
SUBJECT: PROPOSED COMMITTEE SUBSTITUTE FOR SB 1667

The Proposed Committee Substitute for SB 1667 proposes amendment to Section 2876 of Title 68 which requires county assessors to notify taxpayers of real and personal property valuation increases and additions of property not listed by taxpayer. Specifically, the proposal excludes taxpayers from the stated requirement which are exempt pursuant to Sections 8E¹ and 8F² of Article 10 of the Oklahoma Constitution.

The new language does not appear to substantively change anything from current statute or practice from a procedural standpoint. The assessors already would not be sending out increase notices on the exempt properties of those disabled veterans and surviving spouses anyway.

¹ Qualifying 100% disabled veterans and surviving spouses thereof.

² Surviving spouse of veteran killed in action.