

An Act

ENROLLED SENATE
BILL NO. 681

By: Jech of the Senate

and

Johns and Stark of the
House

An Act relating to ad valorem tax; amending 68 O.S. 2021, Section 2876, as last amended by Section 2, Chapter 335, O.S.L. 2022 (68 O.S. Supp. 2024, Section 2876), which relates to notice of increase of property valuation and protest; requiring certain notice of valuation increase to include information on the limitation on fair cash value of certain homesteads; and providing an effective date.

SUBJECT: Ad valorem tax notice

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2876, as last amended by Section 2, Chapter 335, O.S.L. 2022 (68 O.S. Supp. 2024, 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. Provided, if the county assessor determines that a mailing to property owners exempt from payment of ad valorem tax pursuant to Sections 8E and 8F of Article X of the Oklahoma Constitution would create an undue burden, then the county assessor may suspend notifications to those property owners.

B. For cases in which the taxable fair cash value or fair cash value of real property has increased, the notice shall include the fair cash value of the property for the current year, the taxable fair cash value for the preceding and current year, the assessed value for the preceding and current year and the assessment percentage for the preceding and current year. For cases in which the real property is a homestead, as defined in Section 2888 of this title, the notice shall include information on the application for a limit on the fair cash value of a homestead property as provided for in Section 8C of Article X of the Oklahoma Constitution.

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

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

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

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

G. At the time of filing a protest pursuant to subsections E and F of this section, the taxpayer shall also file the form provided for in Section 2835 of this title. If the taxpayer fails to file the required form, a presumption shall exist in favor of the correctness of the county assessor's valuation in any appeal of the county assessor's valuation.

H. The county assessor shall schedule an informal hearing with the taxpayer to hear the protest as to the disputed valuation or addition of omitted property. The informal hearing may be held in person or may be held telephonically, if requested by the taxpayer. A taxpayer that is unable to participate in a scheduled informal hearing, either in person or telephonically, shall be given at least two additional opportunities to participate on one of two alternative dates provided by the county assessor, each on a different day of the week, before the county assessor or an authorized representative of the county assessor. The assessor shall issue a written decision in the matter disputed within seven (7) calendar days of the date of the informal hearing and shall provide by regular or electronic mail a copy of the decision to the taxpayer. The decision shall clearly be marked with the date it was mailed. Within fifteen (15) calendar days of the date the decision is mailed, the taxpayer may file an appeal with the county board of equalization. The appeal shall be made upon a form prescribed by the Oklahoma Tax Commission. One copy of the form shall be mailed or delivered to the county assessor and one copy shall be mailed or delivered to the county board of equalization. On receipt of the notice of an appeal to the county board of equalization by the taxpayer, the county assessor shall provide the county board of equalization with all information submitted by the taxpayer, data supporting the disputed valuation and a written explanation of the results of the informal hearing.

SECTION 2. This act shall become effective November 1, 2025.

Passed the Senate the 26th day of March, 2025.

Presiding Officer of the Senate

Passed the House of Representatives the 1st day of May, 2025.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____