

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1577

By: Bergstrom

AS INTRODUCED

An Act relating to ad valorem tax; requiring county assessors to provide notification to certain taxpayers; prescribing notification requirements; authorizing assessor to include notification in certain other statements and notifications required to be mailed or submitted to taxpayer; requiring certain entities to submit certain information to county assessor; defining term; requiring the Oklahoma Tax Commission to maintain a webpage; prescribing information and functionality to be provided on webpage; requiring certain entities to submit certain information to the Tax Commission; providing for codification; and providing an effective date.

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 2876.2 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. Each year the county assessor shall provide a statement to each taxpayer owning real property with the following information:

1. The current millage rate and any proposed millage rate changes and estimated property taxes;

1        2. The revenue neutral millage rate for each millage levied on  
2 the property;

3        3. The purpose and projected spending of any proposed revenue  
4 increases for each taxing jurisdiction;

5        4. The date, time, and location of any public hearing or  
6 comments for proposed millage rate changes listed pursuant to  
7 paragraph 1 of this subsection; and

8        5. How each member of any applicable governing body voted for  
9 proposed millage rate changes listed pursuant to paragraph 1 of this  
10 subsection.

11        B. The notifications required pursuant to this section may be  
12 included on the notifications and statements required to be mailed  
13 pursuant to Sections 2876 and 2915 of Title 68 of the Oklahoma  
14 Statutes.

15        C. Each taxing jurisdiction shall provide any information to  
16 the county assessor, as needed to fulfill the requirements of this  
17 section.

18        D. As used in this section, "revenue neutral millage rate"  
19 means the tax rate for the current tax year that would generate the  
20 same property tax revenue as levied the previous tax year using the  
21 total assessed valuation for the current tax year. To calculate the  
22 revenue neutral millage rate, the county assessor shall divide the  
23 property tax revenue for a taxing jurisdiction levied for the  
24 previous tax year by the total of all taxable assessed valuation in

1 such taxing jurisdiction for the current tax year, and then multiply  
2 the quotient by one thousand (1,000) to express the rate in mills.  
3 The revenue neutral millage rate shall be expressed to the third  
4 decimal place.

5 SECTION 2. NEW LAW A new section of law to be codified  
6 in the Oklahoma Statutes as Section 2952 of Title 68, unless there  
7 is created a duplication in numbering, reads as follows:

8 A. The Oklahoma Tax Commission shall maintain a page on the  
9 website of the Tax Commission that provides the following  
10 information and functionality:

11 1. Historical and current property tax millage rates for each  
12 taxing jurisdiction in this state;

13 2. The assessed value and fair cash value for all real property  
14 in this state and the total assessed value and total fair cash value  
15 of personal property for each taxing jurisdiction in this state;

16 3. Any current proposed changes to millage rates for any taxing  
17 jurisdiction in this state;

18 4. An interface to allow for the submission of public comment  
19 for any proposed changes provided pursuant to paragraph 3 of this  
20 subsection; and

21 5. Links to any protest forms against property tax assessments  
22 and valuations.

23 B. The counties, municipalities, and other governing bodies of  
24 taxing jurisdictions in this state shall provide any information

1 required by the Oklahoma Tax Commission to effectuate the provisions  
2 of this section.

3 SECTION 3. This act shall become effective November 1, 2026.  
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