

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SENATE BILL 1577

By: Bergstrom

6 AS INTRODUCED

7 An Act relating to ad valorem tax; requiring county
8 assessors to provide notification to certain
9 taxpayers; prescribing notification requirements;
10 authorizing assessor to include notification in
11 certain other statements and notifications required
12 to be mailed or submitted to taxpayer; requiring
13 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.

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

17 SECTION 1. NEW LAW A new section of law to be codified

18 in the Oklahoma Statutes as Section 2876.2 of Title 68, unless there
19 is created a duplication in numbering, reads as follows:

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

22 1. The current millage rate and any proposed millage rate
23 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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