

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 2080

By: Alvord

AS INTRODUCED

An Act relating to government administration; requiring entities that issue building permits to provide weekly notification of issuances to the county assessor; amending 62 O.S. 2021, Sections 854, 855, 856, 860, as amended by Section 1, Chapter 145, O.S.L. 2023, and 862 (62 O.S. Supp. 2025, Section 860), which relate to the Local Development Act; authorizing the county to administer fees for certain costs; adding certain county assessors to certain membership review committees in a nonvoting capacity; prescribing requirements for district boundaries; requiring certain governing bodies to submit fiscal impact reports to the Oklahoma Department of Commerce; requiring the Department to submit certain report; requiring county assessor to be notified upon approval of certain project plans; amending 68 O.S. 2021, Sections 2813, as amended by Section 238, Chapter 282, O.S.L. 2022, 2817.3, 2882, and 2893 (68 O.S. Supp. 2025, Section 2813), which relate to the Ad Valorem Tax Code; authorizing certain notifications, applications, letters, and transactional statements to be issued by electronic mail; updating statutory language; 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 43-117 of Title 11, unless there is created a duplication in numbering, reads as follows:

1       The clerk of any municipality located within the boundaries of a  
2 county with a population of four hundred fifty thousand (450,000) or  
3 more according to the most recent Federal Decennial Census or any  
4 other designated employee or official authorized to issue building  
5 permits shall electronically submit on a weekly basis copies of  
6 building permits and certificates to the county assessor for the  
7 county in which the permit was issued.

8       SECTION 2.       AMENDATORY       62 O.S. 2021, Section 854, is  
9 amended to read as follows:

10       Section 854. In addition to any other powers conferred by law,  
11 a city, town or county may exercise any powers necessary to carry  
12 out the purpose of this act, including power to:

13       1. Establish districts and create plans pursuant to the  
14 provisions of this act;

15       2. Cause project plans to be prepared, to approve the plans,  
16 and to implement the provisions and effectuate the purposes of the  
17 plans;

18       3. Cause bonds to be issued by public entities as provided for  
19 in Section 863 of this title;

20       4. Apportion local taxes or local fees and direct the use of  
21 local taxes and local fees for the purpose provided for in this act.  
22 Pursuant to Section 6C of Article X of the Constitution of the State  
23 of Oklahoma, a direction of apportionment may be prospective and may  
24 continue for one (1) or more years, and apportioned tax increments

1 may be pledged beyond the current fiscal year to the repayment of  
2 indebtedness of other public entities, notwithstanding the  
3 provisions of Section 26 of Article X of the Constitution of the  
4 State of Oklahoma or any other provisions of law;

5 5. Enter into any contracts or agreements determined by the  
6 governing body to be necessary or convenient to implement the  
7 provisions and effectuate the purposes of project plans;

8 6. Receive, from the federal government or the state, loans and  
9 grants for, or in aid of a project and to receive contributions from  
10 any other source to defray project costs;

11 7. Grant tax incentives or exemptions in the manner provided  
12 for in this act;

13 8. Acquire by purchase, donation or lease, and own, convey,  
14 lease, mortgage, or dispose of land and other property, real or  
15 personal, or rights or interests therein;

16 9. Clear and improve property acquired by it pursuant to the  
17 project plan and construct public facilities on it or contract for  
18 the construction, development, redevelopment, rehabilitation,  
19 remodeling, alteration, or repair of the property;

20 10. Cause parks, playgrounds, or schools, including capital  
21 improvements to public schools, or water, sewer, or drainage  
22 facilities or any other public improvements which it is otherwise  
23 authorized to undertake, to be laid out, constructed, or furnished  
24 in connection with the project;

1        11. Lay out and construct, alter, relocate, change the grade  
2 of, make specific repairs upon, or discontinue public ways and  
3 construct sidewalks in, or adjacent to, the project area;

4        12. Cause sidewalks, ways for vehicular travel, playgrounds, or  
5 water, sewer, or drainage facilities and similar improvements to be  
6 constructed within the project area for the particular benefit of  
7 the project area or those dwelling or working in it;

8        13. Adopt ordinances or resolutions or repeal or modify such  
9 ordinances or resolutions or establish exceptions to existing  
10 ordinances and resolutions regulating the design, construction, and  
11 use of buildings;

12        14. Sell, mortgage, lease, transfer, or dispose of any  
13 property, or interest therein, acquired by it pursuant to the  
14 project plan for development, redevelopment, or rehabilitation in  
15 accordance with the plan, upon such terms and conditions determined  
16 by the governing body to be appropriate for achieving the objectives  
17 of the project plan; provided, in the event of disposition by lease  
18 or sublease to a lessee not entitled to a tax exemption, the  
19 improvements placed thereon shall not be entitled to a tax  
20 exemption;

21        15. Incur project costs;

22        16. Designate a public entity to exercise the powers enumerated  
23 in this section, except paragraphs 1, 4 and 7 of this section;

24        17. Invest project revenues as provided in this act;

1        18. Administer fees for the county assessor for the  
2        administration of project plans from entities within incentive and  
3        increment districts to cover costs; and

4        ~~18.~~ 19. Do all things necessary or convenient to carry out the  
5 powers granted in this act and otherwise authorized by the laws of  
6 this state.

7        SECTION 3.        AMENDATORY        62 O.S. 2021, Section 855, is  
8 amended to read as follows:

9        Section 855. A. Prior to the adoption and approval of a  
10 project plan and the ordinance or resolution required under Section  
11 856 of this title and prior to the public hearing required under  
12 Section 859 of this title, the governing body shall appoint a review  
13 committee to review and make a recommendation concerning the  
14 proposed district, plan or project. The membership of the review  
15 committee shall consist of the following: a representative of the  
16 governing body who shall serve as chairperson~~+~~, a representative of  
17 the planning commission having jurisdiction over the proposed  
18 district~~+~~, a representative designated by each taxing jurisdiction  
19 within the proposed district whose ad valorem taxes might be  
20 impacted according to the plan~~+~~, the county assessor, or his or her  
21 appointee, of any county within the proposed district to serve as a  
22 non-voting member, and three members representing the public at  
23 large and selected by the other committee members from a list of  
24 seven names submitted by the chairperson of the review committee;

1 provided, at least one of the members representing the public at  
2 large shall be a representative of the business community in the  
3 city, town, or county considering the proposed plan and project, and  
4 if a proposed plan objective is development of principally  
5 commercial retail, such representative shall be either a retailer or  
6 a representative of a retail organization.

7       B. The review committee shall consider and make its findings  
8 and recommendations to the governing body with respect to the  
9 conditions establishing the eligibility of the proposed district.  
10 The review committee recommendations shall include the analysis used  
11 to project revenues over the life of the project plan, the effect on  
12 the taxing entities and the appropriateness of the approval of the  
13 proposed plan and project. The review committee may recommend that  
14 the project plan be approved, denied or approved subject to  
15 conditions set forth by the committee.

16       C. Prior to approval by the governing body, the review  
17 committee shall consider and determine whether the proposed plan and  
18 project will have a financial impact on any taxing jurisdiction and  
19 business activities within the proposed district and shall report  
20 its findings to the governing body. Such considerations shall be  
21 concurrent with or subsequent to the review and consideration of the  
22 committee provided for in subsection B of this section. The  
23 approval of any district plan or project by the governing body shall  
24 address any findings of such impact by the review committee.

1 D. In the event of any changes in the area to be included in  
2 the proposed district or any substantial changes in the proposed  
3 plan and project or for any other reason deemed appropriate by the  
4 governing body, the review committee shall consider and may modify  
5 its findings and recommendations made pursuant to the provisions of  
6 subsection B of this section.

7 E. Approval of the proposed district or the proposed plan or  
8 project by the governing body which is in accord with the  
9 recommendation of the review committee shall be by a majority vote  
10 of the governing body. Such approval which is not in accord with  
11 the recommendations and/or conditions set forth by the review  
12 committee shall be by a two-thirds (2/3) majority vote.

13 F. Meetings of the review committee shall be subject to the  
14 Oklahoma Open Meeting Act. Any information relating to the  
15 marketing plans, financial statements, trade secrets or any other  
16 proprietary information submitted to the review committee by a  
17 person or entity seeking adoption and approval of a proposed  
18 district, plan or project shall be confidential, except to the  
19 extent that the person or entity which provided the information  
20 consents to disclosure. Executive sessions may be held to discuss  
21 such information if deemed necessary by the review committee.

22 SECTION 4. AMENDATORY 62 O.S. 2021, Section 856, is  
23 amended to read as follows:  
24  
25

1       Section 856. A. The governing body shall designate and adopt  
2 the proposed boundaries of any district and the proposed boundaries  
3 of any project area. Except as otherwise provided in this  
4 subsection, any districts created by a city or town shall be  
5 confined to that territory within the corporate limits of such city  
6 or town and any districts created by a county shall be confined to  
7 that territory within the unincorporated areas of the county. Any  
8 city, town or county may by agreement jointly create a district with  
9 another entity. District boundaries shall be defined by legal  
10 descriptions. The governing body shall be prohibited from adopting  
11 proposed boundaries that divide individual properties.

12       B. Upon the adoption and approval of the project plan, the  
13 governing body shall adopt an ordinance or resolution, whichever is  
14 applicable, which:

15       1. Describes the boundaries of districts and project areas  
16 sufficiently definite to identify with ordinary and reasonable  
17 certainty the territory included in them;

18       2. Creates the district as of a date provided in it or defers  
19 determination of such date, provided such date must be no more than  
20 ten (10) years after the date of approval of the project plan;

21       3. Assigns a name to the district for identification purposes.  
22 The first district created shall be known as either an Incentive  
23 District or Increment District Number One, City, Town or County of  
24 \_\_\_\_\_, whichever is applicable. Each subsequently created



1 district shall be appropriately named and shall be assigned the next  
2 consecutive number; and

3 4. Contains findings that:

4 a. the project area or district meets at least one of the  
5 following criteria:

6 (1) is a reinvestment area,

7 (2) is a historic preservation area,

8 (3) is an enterprise area, or

9 (4) is a combination of the areas specified in

10 divisions (1), (2) and (3) of this subparagraph,

11 b. the improvement of the area is likely to enhance the  
12 value of other real property in the area and to  
13 promote the general public interest. It shall not be  
14 necessary to identify the specific parcels meeting the  
15 criteria,

16 c. the guidelines specified in paragraphs 1 and 2 of  
17 Section 852 of this title shall be followed,

18 d. the aggregate net assessed value of the taxable  
19 property in all districts as determined pursuant to  
20 Section 862 of this title within the city or town  
21 shall not exceed twenty-five percent (25%) of the  
22 total net assessed value of taxable property within  
23 the city or town for cities or towns having a  
24 population of fifty thousand (50,000) or more or shall

1 not exceed thirty-five percent (35%) of the total net  
2 assessed value of taxable property within the city or  
3 town for cities or towns having a population of less  
4 than fifty thousand (50,000),

5 e. for projects approved by a county, the aggregate net  
6 assessed value of the taxable property in all  
7 districts as determined pursuant to Section 862 of  
8 this title within the county shall not exceed fifteen  
9 percent (15%) of the total net assessed value of the  
10 taxable property within the county,

11 f. the aggregate net assessed value of the taxable  
12 property in all districts as determined pursuant to  
13 Section 862 of this title within the city, the town or  
14 the county shall not exceed twenty-five percent (25%)  
15 of the total net assessed value of any affected school  
16 district located within the city, town or county, and

17 g. the land area of this district and all other districts  
18 within the city, the town or the county shall not  
19 exceed twenty-five percent (25%) of the total land  
20 area of the city, the town or the county.

21 For districts that are wholly or partially comprised or become  
22 comprised of industries operating under NAICS code 518210, the  
23 provisions of subparagraphs d through g of this paragraph shall not  
24 apply.

1 C. It is the intention of the Legislature in adopting the Local  
2 Development Act that no long-term contractual obligation be created  
3 by the mere adoption of an ordinance or resolution establishing an  
4 increment district. Notwithstanding any provision contained in an  
5 ordinance, resolution or project plan, an ordinance or resolution  
6 establishing an increment district shall constitute a legislative  
7 act and may be repealed, modified or amended at any time during the  
8 term of the increment district, by subsequent action of the  
9 governing body except as otherwise authorized pursuant to Sections  
10 854 and 863 of this title; provided, however, that no such ordinance  
11 shall be repealed, modified or amended during the time that any  
12 bonds payable from incremental revenues are outstanding without the  
13 consent of the bondholders, if such bonds are issued pursuant to the  
14 provisions of Article X, Section 35 of the Oklahoma Constitution  
15 following its amendment by State Question No. 693.

16 D. However, nothing in the Local Development Act shall restrict  
17 the ability of:

18 1. Any city, town or county to:

- 19 a. issue debt in accordance with the applicable  
20 provisions of Article X of the Oklahoma Constitution,  
21 and any statutes enacted in connection therewith, and  
22 b. use incremental revenues derived from an increment  
23 district to pay principal, interest or premium  
24 associated with such indebtedness; or  
25

1        2. Any public entity, other than a city, town or county, to:

- 2            a. issue tax apportionment bonds or notes in accordance  
3                        with Section 863 of this title or to issue other types  
4                        of revenue bonds or notes in accordance with other  
5                        applicable provisions of Oklahoma law, and  
6            b. use incremental revenues derived from an increment  
7                        district to pay principal, interest or premium  
8                        associated with such indebtedness.

9        SECTION 5.        AMENDATORY        62 O.S. 2021, Section 860, as  
10        amended by Section 1, Chapter 145, O.S.L. 2023 (62 O.S. Supp. 2025,  
11        Section 860), is amended to read as follows:

12        Section 860. A. A project plan may contain a provision that  
13        certain local taxes may be subject to incentives or may be exempted  
14        in reinvestment areas, historic preservation areas, or enterprise  
15        areas.

16        B. The governing body may grant incentives or exemptions from  
17        local taxation only on the new investment made. No ad valorem tax  
18        incentives or exemptions may be granted on the value of property  
19        which has been assessed or which is subject to assessment prior to  
20        the adoption of the project plan. No ad valorem tax incentives or  
21        exemptions authorized in this section may be granted for retail  
22        establishments. If a retail establishment is located in property  
23        which otherwise qualifies for an incentive or exemption pursuant to  
24        this section, the incentive or exemption shall not be allowed for

1 that portion of the property used for such retail establishment. As  
2 used in this subsection, "retail establishment" shall not include an  
3 establishment that provides lodging including, but not limited to, a  
4 hotel, apartment hotel, public rooming house, or motel. No ad  
5 valorem tax incentives or exemptions authorized in this section may  
6 be granted if the property is located in an increment district or as  
7 long as the property is subject to the ad valorem tax exemption for  
8 new or expanding manufacturing facilities as authorized by Section  
9 6B of Article X of the Oklahoma Constitution. In the event of  
10 disposition by lease or sublease to a lessee not entitled to an ad  
11 valorem tax exemption, the improvements placed thereon shall not be  
12 entitled to an ad valorem tax exemption provided for in Section 850  
13 et seq. of this title. Except as otherwise provided by this  
14 subsection, the incentives, or exemptions, which may be full or  
15 partial, may be granted for a period not to exceed five (5) years.  
16 With respect to an establishment, the business of which is described  
17 by U.S. Industry Number 518210 of the North American Industry  
18 Classification System (NAICS) Manual, 2017 revision, such incentives  
19 or exemptions may be granted for a period not to exceed twenty-five  
20 (25) years.

21 C. No incentives or exemptions may be granted to any business  
22 or firm that is relocating from within the state and is subject to  
23 or in the process of recruitment by two or more governmental  
24 entities within the state unless the governmental entity in which

1 the business or firm does not locate adopts a resolution giving  
2 ~~their~~ its approval to the granting of incentives or exemptions to  
3 the business or firm locating in the competing governmental entity.  
4 No incentives or exemptions may be granted to an out-of-state  
5 business or firm that is subject to or in the process of recruitment  
6 by two or more governmental entities within the state except as  
7 otherwise provided for in this subsection. The prohibition against  
8 incentives or exemptions to a business or firm relocating within the  
9 state may be waived upon application by the governing body to, and  
10 approval of, the ~~Director~~ Chief Executive Officer of the Oklahoma  
11 Department of Commerce. In order for the ~~Director~~ Chief Executive  
12 Officer to approve the waiver, the ~~Director~~ Chief Executive Officer  
13 must find that the incentives or exemptions are necessary and  
14 sufficient to attract the business or firm and that the benefits  
15 generated by the business location outweigh the costs of the  
16 business location.

17 D. A project plan may contain a provision that ad valorem taxes  
18 may be exempted in a commercial historic preservation area that is  
19 adjacent to and serves designated historical residential areas for  
20 neighborhood commercial preservation purposes in order for the  
21 neighborhood to retain its basic character and scale. No ad valorem  
22 tax exemption may be granted on the value of property which has been  
23 assessed or which is subject to assessment prior to the adoption of  
24 the project plan. No ad valorem tax exemption shall be granted

1 pursuant to the provisions of this subsection for single-family  
2 residences. The governing body may grant the exemption only on the  
3 increase in value of the property. The exemptions may be granted  
4 for a specific period of time as determined by a written agreement  
5 between the property owners of the area and the governing body and  
6 may be renewed. Uses of the property eligible for this exemption  
7 may include, but not be limited to, commercial, office, or  
8 multifamily residential use.

9 E. For increment districts in operation for nine (9) months or  
10 more, on or before the ninetieth day following the end of each  
11 fiscal year, the governing body of a city, town, or county shall  
12 submit a report to the Oklahoma Department of Commerce. The  
13 Department shall provide a copy of the report to any member of the  
14 public upon request. The disclosure report shall include the  
15 following information:

16 1. The amount and source of revenue captured and apportioned  
17 pursuant to the project plan;

18 2. The amount and purpose of expenditures;

19 3. The amount of principal and interest due on outstanding  
20 bonded indebtedness;

21 4. The tax increment base and current captured appraised value  
22 or the other local tax or fee collections retained by the area;

23 5. The captured appraised value or the other local tax or fee  
24 collections shared by the city, town, or county and other taxing  
25

1 entities, the total amount of tax increments received, and any  
2 additional information necessary to demonstrate compliance with the  
3 plan adopted by the city, town, or county;

4 6. The name of the person who is currently in charge of the  
5 implementation of the plan; and

6 7. The names of the persons who have disclosed an interest as  
7 required pursuant to Section 857 of this title and the interest  
8 disclosed.

9 F. For those incentive districts in operation for nine (9)  
10 months or more, on or before the ninetieth day following the end of  
11 each fiscal year, the governing body of a city, town, or county  
12 shall submit a report to the Oklahoma Department of Commerce. The  
13 Department shall provide a copy of the report to any member of the  
14 public upon request. The disclosure report shall include the  
15 following information:

16 1. The parties receiving incentives or exemptions;

17 2. A general description of the property and the improvements  
18 to be made;

19 3. The portion and fair market value of the property to be  
20 exempted or that portion of the local taxes to be subject to  
21 incentives or to be exempted;

22 4. The duration of the incentives or exemptions;

23 5. Any additional information necessary to demonstrate  
24 compliance with the tax incentives or exemptions;



1       6. The name of the person who is currently in charge of the  
2 implementation of the plan; and

3       7. The names of the persons who have disclosed an interest as  
4 required pursuant to Section 857 of this title and the interest  
5 disclosed.

6       G. The governing body granting any exemption or incentive  
7 pursuant to the provisions of this section shall annually submit a  
8 fiscal impact report electronically to the Oklahoma Department of  
9 Commerce. The Department shall annually submit a report  
10 electronically containing such fiscal impacts to the Governor, the  
11 President Pro Tempore of the Senate, and the Speaker of the House of  
12 Representatives.

13       SECTION 6.       AMENDATORY       62 O.S. 2021, Section 862, is  
14 amended to read as follows:

15       Section 862. A. Upon approval of a project plan containing  
16 apportionment financing as provided in Section 861 of this title,  
17 the county assessor shall be notified and, within ninety (90) days,  
18 determine the total assessed value of all taxable real property and  
19 all taxable personal property within the boundaries of an increment  
20 district which shall be certified by the assessor as the "base  
21 assessed value".

22       B. Any school district located within the boundaries of an  
23 increment district may file a protest with the governing body of the  
24 city, town or county as to the amount certified by the county

1 assessor as the "base assessed value" of the increment district.  
2 Such protest shall be filed within thirty (30) days after the "base  
3 assessed value" is certified by the county assessor. The governing  
4 body of the city, town or county shall notify the county assessor of  
5 the protest. Within thirty days after being notified of the  
6 protest, the county assessor shall redetermine the total assessed  
7 value of all taxable real property and all taxable personal property  
8 within the boundaries of the increment district and shall certify to  
9 the governing body of the city, town or county the redetermined  
10 amount as the "base assessed value" of that district.

11 C. After the county assessor has certified the "base assessed  
12 value" of the taxable real property and the taxable personal  
13 property in such increment district, then in respect to every taxing  
14 jurisdiction receiving taxes levied in the increment district, the  
15 county assessor or any other official required by law to ascertain  
16 the amount of the equalized assessed value of all taxable property  
17 within such increment district for the purpose of computing the tax  
18 levy to be extended upon taxable property within such increment  
19 district, for the purpose of calculating the general state school  
20 aid formula, or for the purpose of computing any debt limitation,  
21 shall in every year that the tax apportionment is in effect  
22 ascertain the amount of value of taxable property in such increment  
23 district by including in such amount the certified "base assessed  
24 value" of all taxable real property and all taxable personal

1 property in such increment district in lieu of the equalized  
2 assessed value of all taxable real property and all taxable personal  
3 property in such increment district. The tax levy determined shall  
4 be extended to the current equalized assessed value of all property  
5 in the increment district in the same manner as the tax levy is  
6 extended to all other taxable property in the increment district.  
7 The method of extending taxes established under the provisions of  
8 this section shall terminate when the governing body adopts an  
9 ordinance or resolution dissolving the tax apportionment financing.  
10 The provisions of this act shall not be construed as relieving  
11 property owners within an increment district from paying a uniform  
12 rate of taxes upon the current equalized assessed value of their  
13 taxable property as required by Section 5 of Article X of the  
14 Oklahoma Constitution.

15 SECTION 7. AMENDATORY 68 O.S. 2021, Section 2813, as  
16 amended by Section 238, Chapter 282, O.S.L. 2022 (68 O.S. Supp.  
17 2025, Section 2813), is amended to read as follows:

18 Section 2813. A. On the first day of January of each year, the  
19 county assessor of the county in which a manufactured home is  
20 located shall list, assess and tax such manufactured home as  
21 required by the provisions of Section 2812 of this title and the Ad  
22 Valorem Tax Code.

23 B. In addition to the other requirements prescribed by law for  
24 the listing and assessing of real property pursuant to the  
25

1 provisions of the Ad Valorem Tax Code, when listing the value of  
2 real property on which a manufactured home is located and owned by  
3 the person owning the manufactured home and when listing the value  
4 of the improvements thereon, the county assessor shall separately  
5 describe and identify the value of the manufactured home apart from  
6 other real property and the value of the other improvements thereon.  
7 The value of the real property, the manufactured home, and the other  
8 improvements shall be shown separately.

9 C. Except as authorized by subsection E of this section, when a  
10 manufactured home is moved, or whenever title to a manufactured home  
11 is transferred, any county treasurer shall collect all ad valorem  
12 taxes due for the current calendar year and all delinquent taxes due  
13 and owing prior to the change of title or location and shall issue a  
14 receipt of taxes paid, which shall be a Form 936, and a tax payment  
15 decal. These transactions may be handled by mail, electronic mail,  
16 or facsimile transmission at the option of the taxpayer, except for  
17 tax payments which shall be handled either by mail or in person.

18 D. After issuance of a receipt of taxes paid and a decal  
19 pursuant to the provisions of subsection C of this section and after  
20 notification by the county treasurer of such payment, the county  
21 assessor of the county in which the manufactured home is located  
22 shall furnish to the county assessor of the county where the  
23 manufactured home is to be located, the following information:

- 24 1. The name of the owner of the manufactured home;

1        2. The serial number or identification number of the  
2 manufactured home;

3        3. The registration number given to the manufactured home by  
4 Service Oklahoma;

5        4. The address or legal description where the manufactured home  
6 is to be located;

7        5. The actual retail selling price of the manufactured home,  
8 excluding Oklahoma state taxes; and

9        6. Any other information necessary to enable the county  
10 assessor to list and assess the proper ad valorem taxes for the  
11 manufactured home for the following year.

12        E. 1. When lawfully repossessing a manufactured home which has  
13 been listed and assessed as real property pursuant to the provisions  
14 of subsection A of Section 2812 of this title, a holder of a  
15 perfected security interest in the home is authorized to pay the ad  
16 valorem taxes for the full current year and any registration fees or  
17 ad valorem taxes which may be due for any prior year on the  
18 manufactured home based on the assessed value of the home pursuant  
19 to the provisions of subsection B of this section apart from other  
20 real property and the other improvements thereon. When lawfully  
21 repossessing a manufactured home which has been listed and assessed  
22 as personal property pursuant to the provisions of subsection B of  
23 Section 2812 of this title, a holder of a perfected security  
24 interest in the home is authorized to pay the ad valorem taxes for

1 the full current year and any registration fees or ad valorem taxes  
2 which may be due for any prior years. The county treasurer shall  
3 issue a receipt of taxes paid to said holder and a decal showing the  
4 payment of such taxes. Such receipt shall be issued notwithstanding  
5 the existence of a tax sale certificate issued as a result of a tax  
6 sale to a purchaser of property upon which a manufactured home is  
7 located and for which the holder of a perfected security interest  
8 makes payment as authorized by this subsection. Such receipt shall  
9 be issued if the procedures prescribed by Section 3106 of this title  
10 are followed. If a tax sale certificate has been issued as required  
11 by law and the notice of sale contained the statement concerning the  
12 right of a secured party to repossess the manufactured home, the  
13 amount of taxes paid by the holder of the security interest shall be  
14 refunded to the holder of the tax sale certificate. The receipt  
15 shall be evidence of payment of the ad valorem taxes for purposes of  
16 obtaining a permit. Service Oklahoma shall issue a permit  
17 immediately to the holder of a perfected security interest or  
18 licensed representative thereof, if the holder or representative is  
19 bonded by the state, to move the manufactured home to a secure  
20 location with a repossession affidavit. However, all excise taxes  
21 and ad valorem taxes due on such a manufactured home shall be  
22 required to be paid within thirty (30) days of the issuance of the  
23 permit. A certificate of title for a manufactured home shall not be  
24 issued pursuant to a repossession prior to the furnishing of proof

1 satisfactory to Service Oklahoma or the licensed operator that all  
2 ad valorem taxes due have been paid. If the home is subject to  
3 registration pursuant to the provisions of the Oklahoma Vehicle  
4 License and Registration Act, the holder of a perfected security  
5 interest in a manufactured home may repossess the manufactured home  
6 and transport the manufactured home within the state for the purpose  
7 of securing the property after registering the manufactured home  
8 pursuant to the provisions of Section 1113 or 1117 of Title 47 of  
9 the Oklahoma Statutes.

10 2. The county assessor shall issue a special waiver and a  
11 commercial move affidavit for the second through the sixth day of  
12 the first month of the following year to allow a manufactured home  
13 which is used for commercial purposes to be moved during the first  
14 five (5) days in January without a Form 936 or a tax decal. All  
15 registration fees, excise taxes or ad valorem taxes due on the  
16 manufactured home shall be required to be paid within thirty (30)  
17 days of the issuance of the special waiver and commercial move  
18 affidavit. A business entity applying for a special waiver and a  
19 commercial move affidavit pursuant to this paragraph shall provide  
20 the county assessor with the information required by subsection B of  
21 Section 14-103D of Title 47 of the Oklahoma Statutes. No individual  
22 county assessor shall issue any business entity more than ten  
23 special waivers and commercial move affidavits in a calendar year.  
24 As used in this paragraph, "manufactured home used for commercial

1 purposes" means a manufactured home owned by any lawfully recognized  
2 business entity the primary purpose of which is to provide temporary  
3 housing for the employees or contractors of such business entity.

4 F. 1. The decal shall be affixed to the manufactured home  
5 license plate as evidence of the ad valorem tax paid and shall  
6 remain on the license plate, which shall be affixed to the exterior  
7 of the manufactured home, while the manufactured home is in transit.

8 2. It shall be a misdemeanor for any person to transport or  
9 cause to be transported a manufactured home without the decal  
10 affixed as required by this section or without a special waiver and  
11 affidavit as provided in subsection E of this section.

12 3. The decal issued pursuant to subsection C of this section  
13 shall be of such size, color, design and numbering as Service  
14 Oklahoma may direct. The tax payment decals shall be made with  
15 reflectionized material so as to provide effective and dependable  
16 brighteners during the service period for which the tax payment  
17 decal is issued. Service Oklahoma shall issue such tax payment  
18 decals to the various county treasurers of the state in order for a  
19 manufactured home owner or reposessor to move the manufactured  
20 home.

21 SECTION 8. AMENDATORY 68 O.S. 2021, Section 2817.3, is  
22 amended to read as follows:

23 Section 2817.3. A. As used in subsection E of Section 2817 of  
24 this title, "facility, device or method for the desulphurization of  
25



1 gasoline or diesel fuel" means any structure, building,  
2 installation, excavation, machinery, equipment or device and any  
3 attachment or addition to or reconstruction, replacement or  
4 improvement of that property, that is used, constructed, acquired or  
5 installed on or after January 1, 2003, wholly or partly to meet or  
6 exceed rules adopted by the Oklahoma Environmental Quality Board, or  
7 by the United States Environmental Protection Agency with respect to  
8 any program which has been delegated to the Department of  
9 Environmental Quality for the prevention, monitoring, control or  
10 reduction of the amount of sulfur in gasoline or diesel fuel. This  
11 definition shall not apply to a motor vehicle.

12 B. In applying for an exclusion of property under the  
13 provisions of subsection E of Section 2817 of this title, a person  
14 seeking the exclusion shall present in a request to the Executive  
15 Director of the Department of Environmental Quality information  
16 detailing:

17 1. The anticipated environmental benefits from the installation  
18 of the facility, device or method for the desulphurization of  
19 gasoline or diesel fuel;

20 2. The estimated cost of the facility, device or method; and

21 3. The purpose of the installation of such facility, device or  
22 method and the proportion of the installation that is such a  
23 facility, device or method.  
24  
25

1 C. Following submission of the information required by  
2 subsection B of this section, the Executive Director of the  
3 Department of Environmental Quality shall determine if the facility,  
4 device or method is used wholly as a facility, device or method for  
5 the desulphurization of gasoline or diesel fuel. As soon as  
6 practicable, the Executive Director shall send notice by regular  
7 mail or electronic mail to the Director of the Ad Valorem Division  
8 of the Oklahoma Tax Commission that the person has applied for a  
9 determination under this section. If the Executive Director  
10 determines that the facility, device or method is used wholly for  
11 the desulphurization of gasoline or diesel fuel, the Executive  
12 Director shall issue a letter by mail or electronic mail to the  
13 person stating that determination and the proportion of the  
14 installation that is a facility, device or method for the  
15 desulphurization of gasoline or diesel fuel.

16 D. The Department of Environmental Quality may charge a person  
17 seeking a determination under the provisions of this section an  
18 additional fee not to exceed its administrative costs for processing  
19 the information, making the determination and issuing the letter  
20 required by this section. The Environmental Quality Board may adopt  
21 rules to implement this section.

22 E. A person seeking an exclusion under this section shall  
23 provide to the county assessor or the Director of the Ad Valorem  
24 Division of the Oklahoma Tax Commission a copy of the letter by mail

1 or electronic mail issued by the Executive Director of the  
2 Department of Environmental Quality under subsection C of this  
3 section. The county assessor or the Director of the Ad Valorem  
4 Division of the Tax Commission shall accept the copy of the letter  
5 by mail or electronic mail from the Executive Director as conclusive  
6 evidence that the facility, device or method is used wholly for the  
7 desulphurization of gasoline or diesel fuel. The county assessor or  
8 the Director of the Ad Valorem Division of the Tax Commission shall  
9 further determine if the property for which the exclusion is sought  
10 is qualified as provided in subsection E of Section 2817 of this  
11 title.

12 F. The exclusion provided by this section, once allowed, need  
13 not be applied for subsequent years, and the exclusion applies to  
14 the property until it changes ownership or the qualification of the  
15 property for the exclusion changes. However, the county assessor or  
16 the Director of the Ad Valorem Division of the Tax Commission may  
17 require a person allowed an exclusion in a prior year to file a new  
18 application to confirm the current qualification for the exclusion  
19 by delivering a written notice that a new application is required,  
20 accompanied by an appropriate application form, to the person  
21 previously allowed the exclusion.

22 SECTION 9. AMENDATORY 68 O.S. 2021, Section 2882, is  
23 amended to read as follows:  
24  
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1       Section 2882. A. In any case where the State Board of  
2 Equalization, in the equalization of property locally assessed,  
3 shall make its determination that the ratio of the assessed value of  
4 real property within the county to the fair cash value of said real  
5 property does not comply with the legal requirements for the level  
6 of assessment, or does not comply with the legal requirements for  
7 the uniformity of assessment then the State Board shall notify, by  
8 mail or electronic mail, the board of county commissioners of said  
9 county, and the county assessor, giving the ratio determined and the  
10 percentage valuation increase or decrease the county must achieve  
11 during the next assessment period or the action required for  
12 compliance with any applicable order for assessment uniformity.

13       B. The district attorney, acting under direction of the board  
14 of county commissioners and for the entire taxpaying public of the  
15 county shall have twenty (20) days from date of such notice to the  
16 board of county commissioners and the county assessor in which to  
17 file with the Clerk of the Court of Tax Review a written complaint  
18 specifying grievances and the pertinent facts in relation thereto in  
19 ordinary and concise language and without repetition, and in such  
20 manner as to enable a person of common understanding to know what is  
21 intended. The board of county commissioners shall cause a notice of  
22 the order for a valuation increase or decrease made by the State  
23 Board of Equalization to be published in at least one (1) newspaper  
24 of general circulation within the county at least one (1) time each

1 week for two (2) consecutive weeks. Such notice by publication  
2 shall constitute sufficient notice to any taxpayer within such  
3 county of the possible increase or decrease in the valuation of  
4 property owned by the taxpayer located within such county. No  
5 individual valuation increase or decrease notice shall be required  
6 to be mailed, electronically mailed, or delivered to an affected  
7 taxpayer as a result of the implementation of an order for an  
8 increase or decrease in valuation issued by the State Board of  
9 Equalization.

10 C. After the filing of a complaint as provided for in  
11 subsection B of this section the State Board of Equalization shall  
12 have fifteen (15) days within which to file an answer. The Court of  
13 Tax Review shall set a date of hearing within sixty (60) days of the  
14 date of the notice which caused the filing of the complaint. The  
15 Court of Tax Review shall be authorized and empowered to take  
16 evidence pertinent to said complaint, and for that purpose, is  
17 authorized to compel the attendance of witnesses and the production  
18 of books, records and papers by subpoena, and to confirm, correct or  
19 adjust the order of the State Board of Equalization, as required by  
20 law.

21 D. At the time of hearing upon a complaint filed pursuant to  
22 this section, the State Board of Equalization shall bear the burden  
23 of proof of supporting its action which is the subject matter of the  
24 complaint.

1 E. Either the State Board of Equalization or the party filing a  
2 complaint pursuant to this section may appeal the decision of the  
3 Court of Tax Review by filing a notice of intent to appeal with the  
4 Clerk of the Court of Tax Review within ten (10) calendar days of  
5 the date the final decision is rendered. Appeal shall be made to  
6 the Oklahoma Supreme Court which shall affirm the decision of the  
7 Court of Tax Review if supported by competent evidence.

8 SECTION 10. AMENDATORY 68 O.S. 2021, Section 2893, is  
9 amended to read as follows:

10 Section 2893. The county assessor shall examine each  
11 application for homestead exemption filed with him and shall  
12 determine whether or not such application should be approved or  
13 rejected and if approved, determine the amount of the exemption. If  
14 the application is approved, he shall mark the same "approved" and  
15 show thereon the amount of exemption allowed and make the proper  
16 deduction upon his assessment rolls. In case he finds that the  
17 exemption should not be allowed by reason of not being in conformity  
18 to law, he shall mark the application "rejected" and state thereon  
19 the reason for such rejection. In any case where the county  
20 assessor disallows or reduces an application for exemption, he shall  
21 notify the applicant of his action by mailing written notice to him  
22 at the address shown in the application, which notice shall be on  
23 forms prescribed by the Oklahoma Tax Commission. All applications  
24 for exemption, showing thereon the action of the county assessor,

1 shall be ~~delivered~~ electronically submitted to the county board of  
2 equalization on or before the fourth Monday of April of each year.

3 SECTION 11. This act shall become effective November 1, 2026.

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