

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3434

By: Wilk

6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2021, Section 2915, which relates to ad valorem  
9 tax billing statements; modifying required  
10 information to be included in ad valorem tax billing  
11 statement; requiring Oklahoma Tax Commission to  
12 prescribe standard form; and providing an effective  
13 date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2915, is  
15 amended to read as follows:

16 Section 2915. A. It shall be the duty of every person subject  
17 to taxation under the Ad Valorem Tax Code, Section 2801 et seq. of  
18 this title, to attend the treasurer's office and pay taxes, and if  
19 any person neglects to attend and pay taxes until after they have  
20 become delinquent, the treasurer shall collect the same in the  
21 manner provided by law. If any person owing taxes, removes from one  
22 county to another in this state, the county treasurer shall forward  
23 the tax claim to the treasurer of the county to which the person has  
24 removed, and the taxes shall be collected by the county treasurer of

1 the latter place as other taxes and returned to the proper county,  
2 less legal charges. The county treasurer may visit, in person or by  
3 deputy, places other than the county seat for the purpose of  
4 receiving taxes. Nothing herein shall be so construed as to prevent  
5 an agent of any person subject to taxation from paying the taxes.

6 B. The county treasurer of each county shall, within thirty  
7 (30) days after the tax rolls have been completed and delivered to  
8 the office of the county treasurer by the county assessor, mail to  
9 each taxpayer at the taxpayer's last-known address a statement  
10 showing separately the amount of all ad valorem taxes assessed  
11 against the taxpayer's real and personal property for the current  
12 year and all delinquent taxes remaining unpaid thereon for previous  
13 years. At the county treasurer's option, in lieu of regular  
14 mailing, the treasurer may instead send the tax statement to the  
15 taxpayer by electronic mail provided the taxpayer has submitted a  
16 written request to receive such statements by electronic mail  
17 instead of by regular mail. It is expressly provided, however, that  
18 failure of any taxpayer to receive such statement, or failure of the  
19 treasurer to so mail the same, shall not in any way extend the date  
20 by which such taxes shall be due and payable nor relieve the  
21 taxpayer of the duty and responsibility of paying same as provided  
22 by law.

23 C. The statement required by this section shall contain an  
24 explanation of how the ad valorem tax bill is calculated using

1 language so that a person of common understanding would know what is  
2 intended. In addition to a narrative explanation of the method used  
3 to compute the tax liability for real property, the statement shall  
4 include, in a standardized format to be prescribed by the Oklahoma  
5 Tax Commission and used by each county treasurer, the following  
6 information:

7 1. The fair cash value of the property in the preceding year  
8 and the fair cash value in the current year;

9 2. The amount of the fair cash value used to compute the tax  
10 bill in the preceding year as such fair cash value was limited, if  
11 applicable, pursuant to the provisions of Section 8B of Article X of  
12 the Oklahoma Constitution and the same information with respect to  
13 that value in the current year;

14 3. The assessment percentage used to determine the gross  
15 assessed value of the property in the preceding year and the  
16 assessment percentage used to determine the gross assessed value in  
17 the current year;

18 4. Whether or not any amounts were subtracted from the gross  
19 assessed value to determine a net assessed value for both the  
20 preceding year and the current year with an explanation of the  
21 difference between a gross assessed value and the net assessed  
22 value;

23 5. The millage rate of each ad valorem taxing jurisdiction  
24 included in the tax billing statement for the preceding year and for

1 the current year either using a mixed decimal number with a  
2 notation, which shall be conspicuous, that the millage rate must be  
3 converted to a decimal number in order to compute the amount of the  
4 tax liability when multiplying the millage rate by the net assessed  
5 value of the property or using the decimal equivalent of the mixed  
6 decimal number or by providing both such numbers and in all cases  
7 with an example of how to multiply the millage rate by the assessed  
8 value to determine the tax liability owed to each taxing  
9 jurisdiction for both the preceding year and the current year; and

10 6. The amount of the ad valorem tax liability owed to each of  
11 the applicable ad valorem taxing jurisdictions with respect to each  
12 general fund millage rate, building fund millage rate and any  
13 sinking fund millage rate for both the preceding year and the  
14 current year. If any such millage rate is zero (0), it shall be  
15 included in the statement.

16 D. The statement shall also contain an explanation of the  
17 manner in which percentage of the total ad valorem taxes are  
18 apportioned between among the county, school district or other  
19 jurisdiction jurisdictions levying ad valorem taxes with a clear  
20 explanation of the amount of each of the revenue amounts derived  
21 from each of the millage rates as a percentage of the total ad  
22 valorem tax liability and shall identify the apportionment of the  
23 taxes for the preceding year and the current year on the subject  
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1 property. ~~The State Auditor and Inspector shall promulgate rules~~  
2 ~~necessary to implement the provisions of this subsection.~~

3 ~~D.~~ E. It shall be the mandatory duty of the county treasurer  
4 to request an appropriation for necessary postage and expense to  
5 defray the cost of furnishing taxpayers the statement herein  
6 provided and it shall be the mandatory duty of the board of county  
7 commissioners and the county excise board to make such  
8 appropriation.

9 SECTION 2. This act shall become effective November 1, 2026.

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