

1 **SENATE FLOOR VERSION**

2 February 23, 2026

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL NO. 1579

6 By: Paxton of the Senate

7 and

8 Hilbert of the House

9 An Act relating to ad valorem tax; amending 68 O.S.  
10 2021, Section 2876, as last amended by Section 1,  
11 Chapter 105, O.S.L. 2025 (68 O.S. Supp. 2025, Section  
12 2876), which relates to notice of increase of  
13 property valuation and protest; requiring certain  
14 notice of valuation increase to include taxpayer bill  
15 of rights; prescribing language to be included in  
16 taxpayer bill of rights; and providing an effective  
17 date.

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

19 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2876, as  
20 last amended by Section 1, Chapter 105, O.S.L. 2025 (68 O.S. Supp.  
21 2025, Section 2876), is amended to read as follows:

22 Section 2876. A. If the county assessor increases the  
23 valuation of any personal property above that returned by the  
24 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

1 property not listed by the taxpayer, the county assessor shall  
2 notify the taxpayer in writing of the amount of such valuation as  
3 increased or valuation of property so added. Provided, if the  
4 county assessor determines that a mailing to property owners exempt  
5 from payment of ad valorem tax pursuant to Sections 8E and 8F of  
6 Article X of the Oklahoma Constitution would create an undue burden,  
7 then the county assessor may suspend notifications to those property  
8 owners.

9 B. For cases in which the taxable fair cash value or fair cash  
10 value of real property has increased, the notice shall include the  
11 fair cash value of the property for the current year, the taxable  
12 fair cash value for the preceding and current year, the assessed  
13 value for the preceding and current year ~~and~~, the assessment  
14 percentage for the preceding and current year, and the taxpayer bill  
15 of rights as provided in subsection I of this section. For cases in  
16 which the real property is a homestead, as defined in Section 2888  
17 of this title, the notice shall include information on the  
18 application for a limit on the fair cash value of a homestead  
19 property as provided for in Section 8C of Article X of the Oklahoma  
20 Constitution.

21 C. For cases in which the county assessor increases the  
22 valuation of any personal property above that returned by the  
23 taxpayer, the notice shall describe the property with sufficient  
24 accuracy to notify the taxpayer as to the property included, the

1 fair cash value for the current year, the assessment percentage for  
2 the current year, any penalty for the current year pursuant to  
3 subsection C of Section 2836 of this title, and the assessed value  
4 for the current year.

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

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

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

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

11 H. The county assessor shall schedule an informal hearing with  
12 the taxpayer to hear the protest as to the disputed valuation or  
13 addition of omitted property. The informal hearing may be held in  
14 person or may be held telephonically, if requested by the taxpayer.  
15 A taxpayer that is unable to participate in a scheduled informal  
16 hearing, either in person or telephonically, shall be given at least  
17 two additional opportunities to participate on one of two  
18 alternative dates provided by the county assessor, each on a  
19 different day of the week, before the county assessor or an  
20 authorized representative of the county assessor. The assessor  
21 shall issue a written decision in the matter disputed within seven  
22 (7) calendar days of the date of the informal hearing and shall  
23 provide by regular or electronic mail a copy of the decision to the  
24 taxpayer. The decision shall clearly be marked with the date it was

1 mailed. Within fifteen (15) calendar days of the date the decision  
2 is mailed, the taxpayer may file an appeal with the county board of  
3 equalization. The appeal shall be made upon a form prescribed by  
4 the Oklahoma Tax Commission. One copy of the form shall be mailed  
5 or delivered to the county assessor and one copy shall be mailed or  
6 delivered to the county board of equalization. On receipt of the  
7 notice of an appeal to the county board of equalization by the  
8 taxpayer, the county assessor shall provide the county board of  
9 equalization with all information submitted by the taxpayer, data  
10 supporting the disputed valuation, and a written explanation of the  
11 results of the informal hearing.

12 I. The taxpayer bill of rights to be included on the written  
13 notification required pursuant to subsection A of this section shall  
14 include the words "As an Oklahoma Taxpayer:" as well as the  
15 following list of taxpayer rights:

16 1. You have the right to equal and uniform taxation;

17 2. You have the right to ensure that your property is appraised  
18 uniformly with similar property in this state;

19 3. You have the right to have your property appraised according  
20 to the rules and standards set pursuant to state law and the  
21 Oklahoma Constitution for the purpose of providing for the equitable  
22 use valuation of property in this state;

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1        4. You have the right to receive exemptions provided pursuant  
2 to the Oklahoma Constitution or other tax relief for which you  
3 qualify and apply for in a timely manner;

4        5. You have the right to be provided notice of property value  
5 increases, which shall include the fair cash value of the property  
6 for the current year, the taxable fair cash value for the preceding  
7 and current year, the assessed value for the preceding and current  
8 year, and the assessment percentage for the preceding and current  
9 year;

10       6. You have the right to examine the budgets and levies on file  
11 with your county clerk and the State Auditor and Inspector;

12       7. You have the right to request lists of properties and their  
13 descriptions and valuations from your county assessor;

14       8. You have the right to file a protest against the valuation  
15 of your property and request an informal hearing to dispute the  
16 valuation;

17       9. You have the right to appeal to the county board of  
18 equalization a decision made pursuant to a requested informal  
19 hearing and be granted a hearing with such board;

20       10. Upon a decision made pursuant to the hearing with the  
21 county board of equalization, you have the right to appeal such  
22 decision to the district court and, subsequently, to the Oklahoma  
23 Supreme Court; and

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1        11. You have the right to petition certain local taxing  
2 jurisdictions for the repeal or reduction of certain property tax  
3 levies.

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

5 COMMITTEE REPORT BY: COMMITTEE ON REVENUE AND TAXATION  
6 February 23, 2026 - DO PASS AS AMENDED BY CS  
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