

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1828

By: Sacchieri

AS INTRODUCED

An Act relating to ad valorem tax; requiring the exclusion of certain taxable accounts and lands from the preparation of county tax rolls; amending 68 O.S. 2021, Section 2868, which relates to tax rolls containing adjustments; providing exception to property included in tax rolls; updating statutory language; making language gender neutral; 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 2868A of Title 68, unless there is created a duplication in numbering, reads as follows:

For tax year 2027 and subsequent tax years, all real, personal, and public service accounts, the assessed value of which, net any adjustments, are less than Two Hundred Dollars (\$200.00), shall be excluded from the tax rolls prepared pursuant to Section 2868 of Title 68 of the Oklahoma Statutes.

SECTION 2. AMENDATORY 68 O.S. 2021, Section 2868, is amended to read as follows:

1       Section 2868. A. ~~As~~ Except as provided for in Section 1 of  
2 this act, as soon as practicable, and not later than October 1, the  
3 county assessor shall prepare tax rolls containing all adjustments  
4 by either the equalization board or the excise board which have been  
5 completed and provided to the assessor, and containing:

6       1. A list or lists in alphabetical order of all the persons and  
7 bodies corporate in whose name any personal or public service  
8 property has been assessed, with the assessed valuation thereof  
9 distinguished by separate amounts if located in more than one school  
10 district and by the number of each school district, each in a  
11 separate column opposite the name, and the total amount of the tax  
12 as to each school district location extended in another column. In  
13 city and town districts, distinction shall be made as to urban and  
14 rural locations;

15       2. A list or lists of all taxable lands in the county or school  
16 districts of the county, not including city or town lots, nor  
17 unplatted tracts of land inside a city or town, in numerical order,  
18 commencing with the lowest numbered section and the different  
19 subdivisions and fractional parts thereof in the lowest numbered  
20 township in the lowest numbered range in the county, and ending with  
21 the highest numbered section, township and range, with the number of  
22 the school district located in and the name of the owner in each  
23 instance, the assessed valuation of each tract, and the total amount  
24 of taxes extended in separate columns opposite each tract in the

1 same manner as provided in the alphabetical list or lists of names;  
2 except where homestead exemptions are involved, then by distinctive  
3 valuations and amounts of tax as hereinafter provided; and

4 3. A list of the city or town lots in each city or town and the  
5 unplatted tracts in each city or town in the county, commencing with  
6 the lowest numbered section in the lowest numbered township in the  
7 lowest numbered range in the county and the different subdivisions  
8 and fractional parts thereof and ending with the highest numbered  
9 section, township and range, and the number of acres in each tract  
10 with the name of the owner in each instance, and the valuation and  
11 total tax extended in separate columns in the same manner as  
12 hereinbefore provided in respect to personal property and lands,  
13 except homesteads which shall be distinguished as provided for  
14 lands. Each lot shall be separately listed, except as hereinafter  
15 provided, and the valuation and tax separately extended thereon.  
16 Where one building or one set of improvements is situated on two or  
17 more lots or parts of lots so as to preclude distinction as to the  
18 value of improvements as to each such lot or parts of lots, such  
19 lots or parts of lots shall be listed together with one valuation,  
20 and the tax extended in one amount. Unless the owner otherwise  
21 elects, vacant lots valued and equalized at Ten Dollars (\$10.00) or  
22 less per lot and belonging to the same owner may, if adjacent and  
23 lying within the same city or town block, be so listed with one  
24 valuation and the tax extended in one amount; and in either or any

1 event where more than one lot or part of lot is listed under one  
2 valuation, the tax rolls shall disclose whether the same be vacant  
3 or improved. All additions to cities and towns shall be arranged in  
4 the tax rolls in alphabetical order immediately following the  
5 original townsite.

6 B. In applying the tax rate to determine the amount of tax due,  
7 the county assessor shall compute same to the nearest dollar, that  
8 is, any fraction of a dollar in the amount of fifty cents (\$0.50) or  
9 less shall be disregarded, and any fraction of a dollar in the  
10 amount of fifty-one cents (\$0.51) or more shall be shown as a full  
11 dollar. The total amount of the tax due and extended on the tax  
12 rolls, as required by this section, shall be determined and shown  
13 accordingly. Provided, however, in all cases where, under the tax  
14 rate, the tax is computed to be less than One Dollar (\$1.00), then  
15 the tax due shall be shown as One Dollar (\$1.00). Once the total  
16 amount of taxes due is calculated and extended onto the tax rolls,  
17 the amount of taxes due or value upon which the tax was assessed  
18 cannot be increased by a final judgment in any tax appeal filed  
19 pursuant to Section 2880.1 or Section 2881 of this title. The  
20 limitation on taxes due in the preceding sentence shall not apply in  
21 cases of omitted property.

22 C. Each property, whether lands or lots, lawfully exempted from  
23 taxation in whole or in part by reason of a homestead interest,  
24 shall be distinguished upon the tax rolls by the word "homestead" or  
25

1 an appropriate symbol, and opposite each of such properties shall be  
2 entered in separate columns the total assessed valuation, the value  
3 of the exemption allowed and approved and the assessed valuation  
4 after the amount of exemption allowed has been deducted. In  
5 extending the tax the county assessor shall, as to each such  
6 property, consolidate all levies to which the homestead exemption is  
7 subject, compute the tax thereon and enter the same in one column in  
8 one amount, and all the levies to which the valuation in excess of  
9 the homestead exemption is subject, compute the tax thereon and  
10 enter the same in another column in one amount.

11 D. All real property which is exempt from taxation shall be  
12 listed in the tax rolls, with the name of the owner, in all respects  
13 as if the same were taxable but with the reason for the exemption  
14 noted thereon across the columns where otherwise the tax would have  
15 been entered.

16 E. The county treasurer shall transfer to the tax rolls for the  
17 current year, in a separate column, all delinquent taxes remaining  
18 unpaid for the previous years, distinguishing the same as to each  
19 lot and tract of land by the year and amount of tax, exclusive of  
20 penalty, as to all real properties; and when giving a statement of  
21 taxes on any property, ~~said~~ the statement shall include all taxes  
22 due and shall designate the sum due for the current year, and the  
23 sum past due and delinquent. ~~Said~~ Such transfer to the current  
24 rolls of unpaid real property tax of previous years is hereby

1 declared to be mandatory; and the county treasurer shall be allowed  
2 not to exceed fifteen (15) days after the delivery to him or her of  
3 ~~said~~ the current rolls within which to make such transfer, before he  
4 or she shall be required to open the same for the reception and  
5 collection of taxes and to begin the thirty-day nonpenalty-taxpaying  
6 period before delinquency.

7 F. The tax rolls shall be made up as required by and in the  
8 form prescribed by the State Auditor and Inspector and shall contain  
9 such other information as may be required by the State Auditor and  
10 Inspector.

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

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