

1 STATE OF OKLAHOMA

2 1st Session of the 57th Legislature (2019)

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 1962

By: Kiger

6  
7 COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; amending 68  
9 O.S. 2011, Sections 2876, as last amended by Section  
10 2, Chapter 266, O.S.L. 2018 and 2880.1, as amended by  
11 Section 1, Chapter 194, O.S.L. 2015 (68 O.S. Supp.  
12 2018, Sections 2876 and 2880.1), which relate to  
13 valuation increase notices and appeals process;  
14 modifying computation of certain time period;  
15 modifying deadline for protest filing; modifying time  
16 period for purposes of certain written decision;  
17 modifying time period for appeal to county board of  
18 equalization; modifying definition; modifying period  
19 of time for filing appeals to district court; and  
20 providing an effective date.

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

22 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2876, as  
23 last amended by Section 2, Chapter 266, O.S.L. 2018 (68 O.S. Supp.  
24 2018, Section 2876), is amended to read as follows:

Section 2876. A. If the county assessor increases the  
valuation of any personal property above that returned by the  
taxpayer, or in the case of real property increases the fair cash  
value or the taxable fair cash value from the preceding year, or

1 pursuant to the requirements of law if the assessor has added  
2 property not listed by the taxpayer, the county assessor shall  
3 notify the taxpayer in writing of the amount of such valuation as  
4 increased or valuation of property so added.

5 B. For cases in which the taxable fair cash value or fair cash  
6 value of real property has increased, the notice shall include the  
7 fair cash value of the property for the current year, the taxable  
8 fair cash value for the preceding and current year, the assessed  
9 value for the preceding and current year and the assessment  
10 percentage for the preceding and current year.

11 C. For cases in which the county assessor increases the  
12 valuation of any personal property above that returned by the  
13 taxpayer, the notice shall describe the property with sufficient  
14 accuracy to notify the taxpayer as to the property included, the  
15 fair cash value for the current year, the assessment percentage for  
16 the current year, any penalty for the current year pursuant to  
17 subsection C of Section 2836 of this title and the assessed value  
18 for the current year.

19 D. The notice shall be mailed to the taxpayer at the taxpayer's  
20 last-known address and shall clearly be marked with the mailing  
21 date. The assessor shall have the capability to duplicate the  
22 notice, showing the date of mailing. Such record shall be prima  
23 facie evidence as to the fact of notice having been given as  
24 required by this section.

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

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

18 G. The county assessor shall schedule an informal hearing with  
19 the taxpayer to hear the protest as to the disputed valuation or  
20 addition of omitted property. The informal hearing may be held in  
21 person or may be held telephonically, if requested by the taxpayer.  
22 A taxpayer that is unable to participate in a scheduled informal  
23 hearing, either in person or telephonically, shall be given at least  
24 two additional opportunities to participate on one of two

1 alternative dates provided by the county assessor, each on a  
2 different day of the week, before the county assessor or an  
3 authorized representative of the county assessor. The assessor  
4 shall issue a written decision in the matter disputed within ~~five~~  
5 ~~(5) working~~ seven (7) calendar days of the date of the informal  
6 hearing and shall provide by regular or electronic mail a copy of  
7 the decision to the taxpayer. The decision shall clearly be marked  
8 with the date it was mailed. Within ~~ten (10) working~~ fifteen (15)  
9 calendar days of the date the decision is mailed, the taxpayer may  
10 file an appeal with the county board of equalization. ~~For purposes~~  
11 ~~of this section, "working days" shall mean Monday through Friday and~~  
12 ~~shall exclude Saturday and Sunday and any legal holidays.~~ The  
13 appeal shall be made upon a form prescribed by the Oklahoma Tax  
14 Commission. One copy of the form shall be mailed or delivered to  
15 the county assessor and one copy shall be mailed or delivered to the  
16 county board of equalization. On receipt of the notice of an appeal  
17 to the county board of equalization by the taxpayer, the county  
18 assessor shall provide the county board of equalization with all  
19 information submitted by the taxpayer, data supporting the disputed  
20 valuation and a written explanation of the results of the informal  
21 hearing.

22 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2880.1, as  
23 amended by Section 1, Chapter 194, O.S.L. 2015 (68 O.S. Supp. 2018,  
24 Section 2880.1), is amended to read as follows:

1 Section 2880.1 A. Both the taxpayer and the county assessor  
2 shall have the right of appeal from any order of the county board of  
3 equalization to the district court of the same county, and right of  
4 appeal of either may be either upon questions of law or fact  
5 including value, or upon both questions of law and fact. The county  
6 assessor is the proper party defendant in any appeal to the district  
7 court brought by the taxpayer. The taxpayer is the proper party  
8 defendant in any appeal to the district court brought by the county  
9 assessor. In either case, the county board of equalization shall  
10 not be considered a party in any litigation from an appeal brought  
11 pursuant to this section. In case of appeal the trial in the  
12 district court shall be de novo. Provided, the county assessor  
13 shall not be permitted to appeal an order of the county board of  
14 equalization upon a question of the constitutionality of a law upon  
15 which the board based its order, but the county assessor is hereby  
16 authorized in such instance to request a declaratory judgment to be  
17 rendered by the district court.

18 B. Notice of appeal shall be filed with the county clerk as  
19 secretary of the county board of equalization, which appeal shall be  
20 filed in the district court within ~~ten (10)~~ thirty (30) calendar  
21 days after the final adjournment of the board of the date the board  
22 of equalization order was mailed, or in the event that the order was  
23 delivered, from the date of delivery. It shall be the duty of the  
24 county clerk to preserve all complaints and to make a record of all

1 orders of the board and both the complaint and orders shall be a  
2 part of the record in any case appealed to the district court from  
3 the county board of equalization.

4 C. Either the taxpayer or the county assessor may appeal from  
5 the district court to the Supreme Court, as provided for in the Code  
6 of Civil Procedure, but no matter shall be reviewed on such appeal  
7 which was not presented to the district court.

8 D. In such appeals to the district court and to the Supreme  
9 Court and in requests for declaratory judgment it shall be the duty  
10 of the district attorney to appear for and represent the county  
11 assessor. The General Counsel or an attorney for the Tax Commission  
12 may appear in such appeals or requests for declaratory judgment on  
13 behalf of the county assessor, either upon request of the district  
14 attorney for assistance, or upon request of the county assessor. It  
15 shall be the mandatory duty of the board of county commissioners and  
16 the county excise board to provide the necessary funds to enable the  
17 county assessor to pay the costs necessary to be incurred in  
18 perfecting appeals and requests for declaratory judgment made by the  
19 county assessor to the courts.

20 E. In all appeals taken by the county assessor the presumption  
21 shall exist in favor of the correctness of the county assessor's  
22 valuation and the procedure followed by the county assessor.

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SECTION 3. This act shall become effective November 1, 2019.

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