

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 58th Legislature (2022)

4 HOUSE BILL 3820

 By: Newton of the House

5 and

6 **Taylor** of the Senate

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8
9 AS INTRODUCED

10 An Act relating to revenue and taxation; amending 68
11 O.S. 2021, Section 2835, which relates to property
12 valuation; allowing certain officials to share
 certain information; providing an effective date; and
 declaring an emergency.

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

16 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2835, is
17 amended to read as follows:

18 Section 2835. A. On or before January 1 of each year, the
19 Oklahoma Tax Commission shall prescribe for the use of all county
20 assessors, suitable blank forms for the listing and assessment of
21 all property, both real and personal. Such forms shall contain such
22 information and instructions as may be necessary in order to obtain
23 a full and complete list of all taxable property and such forms

1 shall be used uniformly throughout the state. Any change in these
2 forms must have the approval of the Tax Commission.

3 B. It shall be the duty of the county assessor to furnish such
4 forms to any taxpayer upon request, and all personal property shall
5 be listed on such forms in the manner provided therein. Such lists
6 shall be signed and sworn to and filed with the county assessor not
7 later than March 15 of each year; and such lists may show the
8 description of real property, which may be by subdivision of quarter
9 sections, or less if any such subdivision is owned in less quantity,
10 describing such less quantity by United States Land Survey
11 nomenclature if that can be done, otherwise by metes and bounds,
12 according to ownership.

13 C. Real estate need not be listed by the taxpayer, but may be
14 listed if the taxpayer so desires, in which case the list shall show
15 the taxpayer's estimate of the value of each tract of land and shall
16 separately show the value of the buildings and improvements thereon.

17 D. All such sworn lists of property shall contain such other
18 information concerning both real and personal property as may be
19 required by such forms so prescribed.

20 E. 1. All such sworn lists of property, any other documents
21 produced by a taxpayer to the county assessor or the board of
22 equalization during the informal and formal hearing process, or
23 during discovery in any ad valorem tax appeal in the Court of Tax
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1 Review or the district court, shall be protected as confidential and
2 shall not be available for inspection under the Open Records Act.

3 2. The protection in paragraph 1 of this subsection shall not
4 apply to the communication and sharing of documentation between all
5 county assessors and all boards of equalization of this state for
6 the purpose of establishing values of real and personal property
7 throughout this state.

8 SECTION 2. This act shall become effective July 1, 2022.

9 SECTION 3. It being immediately necessary for the preservation
10 of the public peace, health or safety, an emergency is hereby
11 declared to exist, by reason whereof this act shall take effect and
12 be in full force from and after its passage and approval.

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14 COMMITTEE REPORT BY: COMMITTEE ON UTILITIES, dated 03/01/2022 - DO
15 PASS, As Coauthored.

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