

1 **SENATE FLOOR VERSION**

2 April 12, 2022

3 **AS AMENDED**

4 ENGROSSED HOUSE  
5 BILL NO. 3820

6 By: Newton of the House

7 and

8 Taylor of the Senate

9 **[ revenue and taxation - property valuation - certain  
10 officials to share certain information - effective  
11 date -  
12 emergency ]**

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

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

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

24 B. It shall be the duty of the county assessor to furnish such  
forms to any taxpayer upon request, and all personal property shall

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

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

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

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

22 2. The protection in paragraph 1 of this subsection shall not  
23 apply to the communication and sharing of documentation between all  
24 county assessors and all boards of equalization of this state for

1 the purpose of establishing values of real and personal property  
2 throughout this state.

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

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

8 COMMITTEE REPORT BY: COMMITTEE ON FINANCE  
9 April 12, 2022 - DO PASS AS AMENDED

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