

1 **SENATE FLOOR VERSION**

2 April 12, 2022

3 **AS AMENDED**

4 ENGROSSED HOUSE

5 BILL NO. 4415

6 By: Lowe (Dick) of the House

7 and

8 Pederson of the Senate

9 [revenue and taxation - ad valorem protests -
10 requiring county assessor to provide schedule to
11 taxpayers filing protests - effective date]

12 ~~BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:~~

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2876, is
14 amended to read as follows:

15 Section 2876. A. If the county assessor increases the
16 valuation of any personal property above that returned by the
17 taxpayer, or in the case of real property increases the fair cash
18 value or the taxable fair cash value from the preceding year, or
19 pursuant to the requirements of law if the assessor has added
20 property not listed by the taxpayer, the county assessor shall
21 notify the taxpayer in writing of the amount of such valuation as
22 increased or valuation of property so added.

23 B. For cases in which the taxable fair cash value or fair cash
24 value of real property has increased, the notice shall include the
fair cash value of the property for the current year, the taxable

1 fair cash value for the preceding and current year, the assessed
2 value for the preceding and current year and the assessment
3 percentage for the preceding and current year.

4 C. For cases in which the county assessor increases the
5 valuation of any personal property above that returned by the
6 taxpayer, the notice shall describe the property with sufficient
7 accuracy to notify the taxpayer as to the property included, the
8 fair cash value for the current year, the assessment percentage for
9 the current year, any penalty for the current year pursuant to
10 subsection C of Section 2836 of this title and the assessed value
11 for the current year.

12 D. The notice shall be mailed to the taxpayer at the taxpayer's
13 last-known address and shall clearly be marked with the mailing
14 date. The assessor shall have the capability to duplicate the
15 notice, showing the date of mailing. Such record shall be prima
16 facie evidence as to the fact of notice having been given as
17 required by this section.

18 E. The taxpayer shall have thirty (30) calendar days from the
19 date the notice was mailed in which to file a written protest with
20 the county assessor specifying objections to the increase in fair
21 cash value or taxable fair cash value by the county assessor;
22 provided, in the case of a scrivener's error or other admitted error
23 on the part of the county assessor, the assessor may make
24 corrections to a valuation at any time, notwithstanding the thirty-

1 day period specified in this subsection. The protest shall set out
2 the pertinent facts in relation to the matter contained in the
3 notice in ordinary and concise language and in such manner as to
4 enable a person of common understanding to know what is intended.
5 The protest shall be made upon a form prescribed by the Oklahoma Tax
6 Commission.

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

11 G. At the time of filing a protest pursuant to subsections E
12 and F of this section, the taxpayer shall also file the form
13 provided for in Section 2835 of this title. If the taxpayer fails
14 to file the required form, a presumption shall exist in favor of the
15 correctness of the county assessor's valuation in any appeal of the
16 county assessor's valuation.

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

1 different day of the week, before the county assessor or an
2 authorized representative of the county assessor. The assessor
3 shall issue a written decision in the matter disputed within seven
4 (7) calendar days of the date of the informal hearing and shall
5 provide by regular or electronic mail a copy of the decision to the
6 taxpayer. The decision shall clearly be marked with the date it was
7 mailed. Within fifteen (15) calendar days of the date the decision
8 is mailed, the taxpayer may file an appeal with the county board of
9 equalization. The appeal shall be made upon a form prescribed by
10 the Oklahoma Tax Commission. One copy of the form shall be mailed
11 or delivered to the county assessor and one copy shall be mailed or
12 delivered to the county board of equalization. On receipt of the
13 notice of an appeal to the county board of equalization by the
14 taxpayer, the county assessor shall provide the county board of
15 equalization with all information submitted by the taxpayer, data
16 supporting the disputed valuation and a written explanation of the
17 results of the informal hearing.

18 SECTION 2. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 2876.1 of Title 68, unless there
20 is created a duplication in numbering, reads as follows:

21 At the time a taxpayer files a protest pursuant to Section 2876
22 of Title 68 of the Oklahoma Statutes, the taxpayer shall be provided
23 a schedule of the protest timeline which shall include all deadlines
24 and the consequences of failing to meet each deadline. The Oklahoma

1 Tax Commission may prescribe a standard schedule for the county
2 assessors to distribute.

3 SECTION 3. This act shall become effective November 1, 2022.

4 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
5 April 12, 2022 - DO PASS AS AMENDED
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