

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 4415

By: Lowe (Dick)

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 2876, which relates to ad valorem
9 protests; requiring taxpayer to file certain form;
10 requiring county assessor to provide schedule to
11 taxpayers filing protests; providing for
12 codification; and providing an effective date.

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

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

16 Section 2876. A. If the county assessor increases the
17 valuation of any personal property above that returned by the
18 taxpayer, or in the case of real property increases the fair cash
19 value or the taxable fair cash value from the preceding year, or
20 pursuant to the requirements of law if the assessor has added
21 property not listed by the taxpayer, the county assessor shall
22 notify the taxpayer in writing of the amount of such valuation as
23 increased or valuation of property so added.
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1 B. For cases in which the taxable fair cash value or fair cash
2 value of real property has increased, the notice shall include the
3 fair cash value of the property for the current year, the taxable
4 fair cash value for the preceding and current year, the assessed
5 value for the preceding and current year and the assessment
6 percentage for the preceding and current year.

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

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

21 E. The taxpayer shall have thirty (30) calendar days from the
22 date the notice was mailed in which to file a written protest with
23 the county assessor specifying objections to the increase in fair
24 cash value or taxable fair cash value by the county assessor;

1 provided, in the case of a scrivener's error or other admitted error
2 on the part of the county assessor, the assessor may make
3 corrections to a valuation at any time, notwithstanding the thirty-
4 day period specified in this subsection. The protest shall set out
5 the pertinent facts in relation to the matter contained in the
6 notice in ordinary and concise language and in such manner as to
7 enable a person of common understanding to know what is intended.
8 The protest shall be made upon a form prescribed by the Oklahoma Tax
9 Commission.

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

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

20 H. The county assessor shall schedule an informal hearing with
21 the taxpayer to hear the protest as to the disputed valuation or
22 addition of omitted property. The informal hearing may be held in
23 person or may be held telephonically, if requested by the taxpayer.
24 A taxpayer that is unable to participate in a scheduled informal

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

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

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1 At the time a taxpayer files a protest pursuant to Section 2876
2 of Title 68 of the Oklahoma Statutes, the taxpayer shall be provided
3 a schedule of the protest timeline which shall include all deadlines
4 and the consequences of failing to meet each deadline. The Oklahoma
5 Tax Commission may prescribe a standard schedule for the county
6 assessors to distribute.

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

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