BILL SUMMARY

2nd Session of the 58th Legislature

Bill No.: HB3901
Version: CCS
Request Number: 11559
Author: Rep. Pfeiffer
Date: 5/17/2022
Impact: Please see previous summary of this measure

Research Analysis

The conference committee substitute for HB 3901 requires the Court of Tax Review to hear complaints challenging a county board of equalization's valuation of property that exceeds \$3 million. A scheduling conference is required within 20 days of the answer filed by the county assessor. Cases before the Court of Tax Review must go before a judicial administrative district that does not contain within its borders any of the property in the case. A decision in each case must be made within 12 months of the case being assigned to a three-judge panel. Any challenges of property less than \$3 million shall go to district court.

Prepared By: Emily Byrne

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: Mark Tygret

Other Considerations

None.

© 2021 Oklahoma House of Representatives, see Copyright Notice at www.okhouse.gov