

1 ENGROSSED SENATE  
2 BILL NO. 681

By: Jech of the Senate

and

Johns of the House

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6 An Act relating to ad valorem tax; amending 68 O.S.  
7 2021, Section 2876, as last amended by Section 2,  
8 Chapter 335, O.S.L. 2022 (68 O.S. Supp. 2024, Section  
9 2876), which relates to notice of increase of  
10 property valuation and protest; requiring certain  
11 notice of valuation increase to include information  
12 on the limitation on fair cash value of certain  
13 homesteads; and providing an effective date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2876, as  
16 last amended by Section 2, Chapter 335, O.S.L. 2022 (68 O.S. Supp.  
17 2024, Section 2876), is amended to read as follows:

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

1 county assessor determines that a mailing to property owners exempt  
2 from payment of ad valorem tax pursuant to Sections 8E and 8F of  
3 Article X of the Oklahoma Constitution would create an undue burden,  
4 then the county assessor may suspend notifications to those property  
5 owners.

6 B. For cases in which the taxable fair cash value or fair cash  
7 value of real property has increased, the notice shall include the  
8 fair cash value of the property for the current year, the taxable  
9 fair cash value for the preceding and current year, the assessed  
10 value for the preceding and current year and the assessment  
11 percentage for the preceding and current year. For cases in which  
12 the real property is a homestead, as defined in Section 2888 of this  
13 title, the notice shall include information on the application for a  
14 limit on the fair cash value of a homestead property as provided for  
15 in Section 8C of Article X of the Oklahoma Constitution.

16 C. For cases in which the county assessor increases the  
17 valuation of any personal property above that returned by the  
18 taxpayer, the notice shall describe the property with sufficient  
19 accuracy to notify the taxpayer as to the property included, the  
20 fair cash value for the current year, the assessment percentage for  
21 the current year, any penalty for the current year pursuant to  
22 subsection C of Section 2836 of this title and the assessed value  
23 for the current year.

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1 D. The notice shall be mailed to the taxpayer at the taxpayer's  
2 last-known address and shall clearly be marked with the mailing  
3 date. The assessor shall have the capability to duplicate the  
4 notice, showing the date of mailing. Such record shall be prima  
5 facie evidence as to the fact of notice having been given as  
6 required by this section.

7 E. The taxpayer shall have thirty (30) calendar days from the  
8 date the notice was mailed in which to file a written protest with  
9 the county assessor specifying objections to the increase in fair  
10 cash value or taxable fair cash value by the county assessor;  
11 provided, in the case of a scrivener's error or other admitted error  
12 on the part of the county assessor, the assessor may make  
13 corrections to a valuation at any time, notwithstanding the thirty-  
14 day period specified in this subsection. The protest shall set out  
15 the pertinent facts in relation to the matter contained in the  
16 notice in ordinary and concise language and in such manner as to  
17 enable a person of common understanding to know what is intended.  
18 The protest shall be made upon a form prescribed by the Oklahoma Tax  
19 Commission.

20 F. A taxpayer may file a protest if the valuation of property  
21 has not increased or decreased from the previous year if the protest  
22 is filed on or before the first Monday in April. Such protest shall  
23 be made upon a form prescribed by the Oklahoma Tax Commission.  
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1 G. At the time of filing a protest pursuant to subsections E  
2 and F of this section, the taxpayer shall also file the form  
3 provided for in Section 2835 of this title. If the taxpayer fails  
4 to file the required form, a presumption shall exist in favor of the  
5 correctness of the county assessor's valuation in any appeal of the  
6 county assessor's valuation.

7 H. The county assessor shall schedule an informal hearing with  
8 the taxpayer to hear the protest as to the disputed valuation or  
9 addition of omitted property. The informal hearing may be held in  
10 person or may be held telephonically, if requested by the taxpayer.  
11 A taxpayer that is unable to participate in a scheduled informal  
12 hearing, either in person or telephonically, shall be given at least  
13 two additional opportunities to participate on one of two  
14 alternative dates provided by the county assessor, each on a  
15 different day of the week, before the county assessor or an  
16 authorized representative of the county assessor. The assessor  
17 shall issue a written decision in the matter disputed within seven  
18 (7) calendar days of the date of the informal hearing and shall  
19 provide by regular or electronic mail a copy of the decision to the  
20 taxpayer. The decision shall clearly be marked with the date it was  
21 mailed. Within fifteen (15) calendar days of the date the decision  
22 is mailed, the taxpayer may file an appeal with the county board of  
23 equalization. The appeal shall be made upon a form prescribed by  
24 the Oklahoma Tax Commission. One copy of the form shall be mailed

