

COMMITTEE AMENDMENT
HOUSE OF REPRESENTATIVES
State of Oklahoma

SPEAKER:

CHAIR:

I move to amend HB3398 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Adopted: _____

Amendment submitted by: Anthony Moore _____

Reading Clerk

1 STATE OF OKLAHOMA

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

3 PROPOSED COMMITTEE
4 SUBSTITUTE
5 FOR
6 HOUSE BILL 3398

By: Moore

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8 PROPOSED COMMITTEE SUBSTITUTE

9 An Act relating to revenue and taxation; amending 68
10 O.S. 2021, Section 2876, which relates to ad valorem
11 protests; requiring certain evidence when filing a
12 protest; defining term; providing for dismissal for
13 failure to provide certain evidence; and providing an
14 effective date.

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

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

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

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 With the protest, the taxpayer shall provide all evidence of the
9 taxpayer's opinion of value to the county assessor. Such evidence
10 shall include the business records of the taxpayer pertaining to the
11 cost to construct the property at issue and the income produced from
12 the property at issue for the year preceding the assessment date.
13 For purposes of this subsection, "business records" means the
14 documents of the taxpayer kept in the course of a regularly
15 conducted business activity. Failure of the taxpayer to provide
16 such evidence to the county assessor shall result in immediate
17 dismissal of the taxpayer's protest. The protest shall be made upon
18 a form prescribed by the Oklahoma Tax Commission.

19 F. A taxpayer may file a protest if the valuation of property
20 has not increased or decreased from the previous year if the protest
21 is filed on or before the first Monday in April. Such protest shall
22 be made ~~upon a form prescribed by the Oklahoma Tax Commission~~ in the
23 manner provided for in subsection E of this section.
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1 G. The county assessor shall schedule an informal hearing with
2 the taxpayer to hear the protest as to the disputed valuation or
3 addition of omitted property. The informal hearing may be held in
4 person or may be held telephonically, if requested by the taxpayer.
5 A taxpayer that is unable to participate in a scheduled informal
6 hearing, either in person or telephonically, shall be given at least
7 two additional opportunities to participate on one of two
8 alternative dates provided by the county assessor, each on a
9 different day of the week, before the county assessor or an
10 authorized representative of the county assessor. The assessor
11 shall issue a written decision in the matter disputed within seven
12 (7) calendar days of the date of the informal hearing and shall
13 provide by regular or electronic mail a copy of the decision to the
14 taxpayer. The decision shall clearly be marked with the date it was
15 mailed. Within fifteen (15) calendar days of the date the decision
16 is mailed, the taxpayer may file an appeal with the county board of
17 equalization. The appeal shall be made upon a form prescribed by
18 the Oklahoma Tax Commission. One copy of the form shall be mailed
19 or delivered to the county assessor and one copy shall be mailed or
20 delivered to the county board of equalization. On receipt of the
21 notice of an appeal to the county board of equalization by the
22 taxpayer, the county assessor shall provide the county board of
23 equalization with all information submitted by the taxpayer, data

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1 supporting the disputed valuation and a written explanation of the
2 results of the informal hearing.

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

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