

1 STATE OF OKLAHOMA

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

3 CONFERENCE COMMITTEE
4 SUBSTITUTE
5 FOR ENGROSSED
6 HOUSE BILL NO. 2627

By: Patzkowsky of the House

and

Montgomery of the Senate

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10 CONFERENCE COMMITTEE SUBSTITUTE

11 An Act relating to revenue and taxation; requiring
12 county assessors to notify certain entities of
13 protests; amending 68 O.S. 2021, Section 2876, which
14 relates to ad valorem protests; requiring taxpayer to
15 file certain form; requiring county assessor to
16 provide schedule to taxpayers filing protests;
17 amending 68 O.S. 2021, Section 2826, which relates to
18 appraisers; limiting appraiser involvement;
19 providing for codification; and providing an
20 effective date.

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

22 SECTION 1. NEW LAW A new section of law to be codified
23 in the Oklahoma Statutes as Section 2899.2 of Title 68, unless there
24 is created a duplication in numbering, reads as follows:

A. On or before the first day of June each year, the county
assessor of each county shall prepare and mail to each school
district and recipient tax jurisdiction a report listing protests

1 filed by taxpayers pursuant to subsection F of Section 2876 of Title
2 68 of the Oklahoma Statutes which concern a fair cash value of
3 personal property as determined by the county assessor that exceeds
4 Three Million Dollars (\$3,000,000.00). The report shall be sent, in
5 writing, to the treasurer or chief financial officer of each school
6 district and each recipient tax jurisdiction of ad valorem tax
7 revenue. At the county assessor's discretion, in lieu of regular
8 mail, the county assessor may instead send the report to a school
9 district or recipient tax jurisdiction by electronic mail provided
10 the treasurer or chief financial officer of the school district or
11 recipient tax jurisdiction has submitted a written request to
12 receive such reports by electronic mail instead of by regular mail.

13 B. The report required in subsection A of this section shall
14 include the following information:

15 1. A list of the protests filed with the county assessor at the
16 time of the report;

17 2. The value under protest for each of the protests filed with
18 the county assessor at the time of the report; and

19 3. The estimated amount under protest that would otherwise be
20 apportioned to the taxing jurisdiction.

21 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2876, is
22 amended to read as follows:

23 Section 2876. A. If the county assessor increases the
24 valuation of any personal property above that returned by the

1 taxpayer, or in the case of real property increases the fair cash
2 value or the taxable fair cash value from the preceding year, or
3 pursuant to the requirements of law if the assessor has added
4 property not listed by the taxpayer, the county assessor shall
5 notify the taxpayer in writing of the amount of such valuation as
6 increased or valuation of property so added.

7 B. For cases in which the taxable fair cash value or fair cash
8 value of real property has increased, the notice shall include the
9 fair cash value of the property for the current year, the taxable
10 fair cash value for the preceding and current year, the assessed
11 value for the preceding and current year and the assessment
12 percentage for the preceding and current year.

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

21 D. The notice shall be mailed to the taxpayer at the taxpayer's
22 last-known address and shall clearly be marked with the mailing
23 date. The assessor shall have the capability to duplicate the
24 notice, showing the date of mailing. Such record shall be prima

1 facie evidence as to the fact of notice having been given as
2 required by this section.

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

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

20 G. At the time of filing a protest pursuant to subsections E
21 and F of this section, the taxpayer shall also file the form
22 provided for in Section 2835 of this title. If the taxpayer fails
23 to file the required form, a presumption shall exist in favor of the
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1 correctness of the county assessor's valuation in any appeal of the
2 county assessor's valuation.

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

1 equalization with all information submitted by the taxpayer, data
2 supporting the disputed valuation and a written explanation of the
3 results of the informal hearing.

4 SECTION 3. NEW LAW A new section of law to be codified
5 in the Oklahoma Statutes as Section 2876.1 of Title 68, unless there
6 is created a duplication in numbering, reads as follows:

7 At the time a taxpayer files a protest pursuant to Section 2876
8 of Title 68 of the Oklahoma Statutes, the taxpayer shall be provided
9 a schedule of the protest timeline which shall include all deadlines
10 and the consequences of failing to meet each deadline. The Oklahoma
11 Tax Commission may prescribe a standard schedule for the county
12 assessors to distribute.

13 SECTION 4. AMENDATORY 68 O.S. 2021, Section 2826, is
14 amended to read as follows:

15 Section 2826. A. 1. For residential property, the county
16 assessor may appoint, or may request the Oklahoma Tax Commission to
17 assign, an appraiser to assist the county assessor in valuation of
18 the property.

19 2. For nonresidential property, after consultation with the
20 Oklahoma Tax Commission, the county assessor may appoint an
21 appraiser to assist the county assessor in valuation of the
22 property.

23 B. Appraisers whose services may be obtained by appointment by
24 the assessor or who may be assigned by the Oklahoma Tax Commission,

1 upon request of the county assessor, to assist any county assessor
2 shall act in an advisory capacity only. Valuations ~~made~~ recommended
3 by such appraisers shall not be binding upon the assessor. All
4 valuations made pursuant to the Ad Valorem Tax Code shall be made
5 and entered by the assessor pursuant to law.

6 C. Appraisers whose services were obtained to assist the county
7 assessor for valuation shall not participate in any valuation
8 negotiations, protests to the county assessor, or protests to the
9 county board of equalization. Contracts for such appraiser services
10 shall be subject to the Oklahoma Open Records Act.

11 D. County assessors may provide photocopies of taxpayer
12 rendition forms and photocopies of any other documents filed by the
13 taxpayer which are directly related to and necessary for appraisers
14 to assist in this capacity. The original documents filed by the
15 taxpayer must be maintained by the county assessors. Upon the
16 expiration of the period for reassessment, provided in Section 2846
17 of this title, all copies of taxpayer documents and the related work
18 papers of the appraisers must be destroyed or returned to the county
19 assessors by February 1 of the following year. In addition, all
20 photocopies of taxpayer documentation and appraiser work papers must
21 be returned to the county assessor within ten (10) calendar days of
22 the termination of the contract with the appraisers to provide the
23 services described in this section.

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1 E. Except for communications of information protected by
2 Section 2835 of this title, all communications between a county
3 assessor and an appraiser, including communications through a third
4 party, shall be subject to the Oklahoma Open Records Act.

5 SECTION 5. This act shall become effective November 1, 2022.

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