

1 ENGROSSED HOUSE
2 BILL NO. 2627

By: Patzkowsky of the House

3 and

4 Montgomery of the Senate

5
6 [revenue and taxation - requiring county assessors
7 to notify certain entities of protest - effective
8 date -

9 emergency]

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

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

16 A. Within five (5) days of receiving notification of a protest
17 in value by a taxpayer, the county assessor shall notify the
18 treasurer or chief financial officer of every school district,
19 technology center school district, political subdivision, and any
20 other district affected by the protest of the following information:

- 21 1. That a protest has been filed with the county assessor;
- 22 2. The total amount of tax that will be paid under protest; and
- 23 3. The approximate amount that would have been apportioned.

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1 B. After sending the required notification provided for in
2 subsection A of this section, the county assessor shall also notify
3 the treasurer or chief financial officer of every school district,
4 technology center school district, political subdivision, and any
5 other district affected by the protest:

6 1. If the taxpayer appealed the county assessor's valuation to
7 the county board of equalization;

8 2. Of the county board of equalization's order;

9 3. If the taxpayer or the county assessor appealed the county
10 board of equalization's order to district court;

11 4. Of the district court's decision;

12 5. If the taxpayer or the county assessor appealed the district
13 court's decision to the Supreme Court; and

14 6. Of the completion of the protest and the total amount that
15 will be apportioned.

16 SECTION 2. This act shall become effective July 1, 2022.

17 SECTION 3. It being immediately necessary for the preservation
18 of the public peace, health or safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.

1 Passed the House of Representatives the 22nd day of March, 2022.

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4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2022.

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9 Presiding Officer of the Senate