

BILL SUMMARY
2nd Session of the 58th Legislature

Bill No.:	HB2627
Version:	CCS
Request Number:	11566
Author:	Rep. Patzkowsky
Date:	5/17/2022
Impact:	Please see previous summary of this measure

Research Analysis

The conference committee substitute for HB2627 requires each county assessor to mail a report listing any tax protests in excess of \$3 million to each school district and recipient tax jurisdiction before June 1 each year. The report must include a list of protests filed with the county assessor including the value under protest, and the estimated amount under protest that would otherwise be apportioned to the taxing jurisdiction.

The measure requires any taxpayer filing a protest to also file the form provided for in the measure. If the taxpayer fails to file the form, the correctness of the county assessor's valuation shall be presumed in any appeal. The taxpayer must also be provided a schedule of deadlines corresponding to the protest process which shall include the consequences of failing to meet each deadline.

Lastly, the measure authorizes the county assessor to appoint, or request the Tax Commission to appoint, an appraiser to assist in the valuation of residential property. The county assessor may appoint an appraiser to assist with valuation of non-residential property after consultation with the Oklahoma Tax Commission. Any third-party appraiser may not participate in negotiations, protests, and their contracts and emails shall be subject to the Open Records Act.

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.