

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 2738

By: Kendrix

6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2021, Sections 2835 and 2836, which relate to  
9 listing of certain property; modifying report due  
date; modifying dates related to late filing of  
reports; and providing an effective date.

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

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13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2835, is  
14 amended to read as follows:

15  
16 Section 2835. A. On or before January 1 of each year, the  
17 Oklahoma Tax Commission shall prescribe for the use of all county  
18 assessors, suitable blank forms for the listing and assessment of  
19 all property, both real and personal. Such forms shall contain such  
20 information and instructions as may be necessary in order to obtain  
21 a full and complete list of all taxable property and such forms  
22 shall be used uniformly throughout the state. Any change in these  
23 forms must have the approval of the Tax Commission.

1       B. It shall be the duty of the county assessor to furnish such  
2 forms to any taxpayer upon request, and all personal property shall  
3 be listed on such forms in the manner provided therein. Such lists  
4 shall be signed and sworn to and filed with the county assessor not  
5 later than ~~March 15~~ April 15 of each year; and such lists may show  
6 the description of real property, which may be by subdivision of  
7 quarter sections, or less if any such subdivision is owned in less  
8 quantity, describing such less quantity by United States Land Survey  
9 nomenclature if that can be done, otherwise by metes and bounds,  
10 according to ownership.

11       C. Real estate need not be listed by the taxpayer, but may be  
12 listed if the taxpayer so desires, in which case the list shall show  
13 the taxpayer's estimate of the value of each tract of land and shall  
14 separately show the value of the buildings and improvements thereon.

15       D. All such sworn lists of property shall contain such other  
16 information concerning both real and personal property as may be  
17 required by such forms so prescribed.

18       E. All such sworn lists of property, any other documents  
19 produced by a taxpayer to the assessor or the board of equalization  
20 during the informal and formal hearing process, or during discovery  
21 in any ad valorem tax appeal in the Court of Tax Review or the  
22 district court, shall be protected as confidential and shall not be  
23 available for inspection under the Open Records Act.

1 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2836, is  
2 amended to read as follows:

3 Section 2836. A. The county assessor of each county in the  
4 state shall, on the first day of January of each year, or as soon  
5 thereafter as may be practicable, proceed to take a list of taxable  
6 property in the county. In order to take lists of personal property  
7 and receive homestead exemption applications, the county assessor,  
8 or the assessor's deputy, shall meet the taxpayers at various places  
9 throughout the county. The county assessor may exercise discretion  
10 as to where to meet the taxpayers and how long to stay at each  
11 place, provided the assessor goes to each city and incorporated town  
12 in counties that have not abolished household personal property tax.  
13 At least ten (10) days prior to the date the county assessor will  
14 meet the taxpayers to list their property, the county assessor shall  
15 give notice by publication in at least one newspaper of general  
16 circulation in the county, stating the date and hours of the day of  
17 each visit to each city, town or other place; and such notice may be  
18 published in the manner of commercial advertising, rather than legal  
19 notices, and the county may pay up to rates prevalent in the area  
20 for commercial advertising.

21 B. If any taxpayer shall fail to meet the county assessor and  
22 list the taxpayer's property on the date advertised, such taxpayer  
23 may render a written list of all the taxpayer's personal property  
24 and make written application for homestead exemption, and shall

1 subscribe and swear to the oath required by each taxpayer as to its  
2 correctness. Such written lists or applications shall not  
3 constitute a valid return or application unless made on the forms  
4 prescribed by the Oklahoma Tax Commission and in the manner required  
5 by law.

6 C. After the county assessor shall have visited each city,  
7 town, or other place, the county assessor shall be in the county  
8 assessor's office at the county seat from March 1 to ~~March 15 April~~  
9 15, inclusive, for the purpose of receiving lists from those who  
10 have not listed their property for the current year, and all who  
11 fail to list all or any part of their personal property for the  
12 current year, on or before ~~March 15 April~~ 15, shall be delinquent.  
13 If any personal property is not listed by the person whose duty it  
14 is to list such property on or before ~~March 15 April~~ 15 of any year,  
15 when such property is assessed there shall be added to the assessed  
16 valuation of such property as a mandatory penalty, amounts as  
17 follows:

- 18 1. If listed or assessed after ~~March 15 April~~ 15, but on or  
19 before ~~April 15 May~~ 15, ten percent (10%) of the assessed value; and
- 20 2. If listed or assessed after ~~April 15 May~~ 15, twenty percent  
21 (20%) of the assessed value.

22 D. If the county assessor fails, neglects, or refuses to add  
23 the valuation penalty as provided by this section, the county  
24

1 assessor shall be liable on the county assessor's official bond for  
2 the amount of the penalties.

3 SECTION 3. This act shall become effective November 1, 2025.

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