

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 681

By: Jech

AS INTRODUCED

An Act relating to ad valorem tax; amending 68 O.S. 2021, Section 2876, as last amended by Section 2, Chapter 335, O.S.L. 2022 (68 O.S. Supp. 2024, Section 2876), which relates to notice of increase of property valuation and protest; requiring certain notice of valuation increase to include information on the limitation on fair cash value of certain homesteads; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 2876, as last amended by Section 2, Chapter 335, O.S.L. 2022 (68 O.S. Supp. 2024, Section 2876), is amended to read as follows:

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

1 county assessor determines that a mailing to property owners exempt
2 from payment of ad valorem tax pursuant to Sections 8E and 8F of
3 Article X of the Oklahoma Constitution would create an undue burden,
4 then the county assessor may suspend notifications to those property
5 owners.

6 B. For cases in which the taxable fair cash value or fair cash
7 value of real property has increased, the notice shall include the
8 fair cash value of the property for the current year, the taxable
9 fair cash value for the preceding and current year, the assessed
10 value for the preceding and current year and the assessment
11 percentage for the preceding and current year. For cases in which
12 the real property is a homestead, as defined in Section 2888 of this
13 title, the notice shall include information on the application for a
14 limit on the fair cash value of a homestead property as provided for
15 in Section 8C of Article X of the Oklahoma Constitution.

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

1 D. The notice shall be mailed to the taxpayer at the taxpayer's
2 last-known address and shall clearly be marked with the mailing
3 date. The assessor shall have the capability to duplicate the
4 notice, showing the date of mailing. Such record shall be prima
5 facie evidence as to the fact of notice having been given as
6 required by this section.

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

20 F. A taxpayer may file a protest if the valuation of property
21 has not increased or decreased from the previous year if the protest
22 is filed on or before the first Monday in April. Such protest shall
23 be made upon a form prescribed by the Oklahoma Tax Commission.
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1 G. At the time of filing a protest pursuant to subsections E
2 and F of this section, the taxpayer shall also file the form
3 provided for in Section 2835 of this title. If the taxpayer fails
4 to file the required form, a presumption shall exist in favor of the
5 correctness of the county assessor's valuation in any appeal of the
6 county assessor's valuation.

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

1 or delivered to the county assessor and one copy shall be mailed or
2 delivered to the county board of equalization. On receipt of the
3 notice of an appeal to the county board of equalization by the
4 taxpayer, the county assessor shall provide the county board of
5 equalization with all information submitted by the taxpayer, data
6 supporting the disputed valuation and a written explanation of the
7 results of the informal hearing.

8 SECTION 2. This act shall become effective November 1, 2025.

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