An Act

ENROLLED SENATE
BILL NO. 1131

By: Anderson of the Senate

and

Jackson of the House

An Act relating to ad valorem tax; amending 68 O.S. 2011, Section 2836, which relates to procedures for listing taxable property; updating language; modifying requirement for meeting locations; and providing an effective date.

SUBJECT: County assessor duties

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2836, is amended to read as follows:

Section 2836. A. The county assessor of each county in the state shall, on the first day of January of each year, or as soon thereafter as may be practicable, proceed to take a list of taxable property in the county. In order to take lists of personal property and receive homestead exemption applications, the county assessor, or ~~his~~ the assessor's deputy, shall meet the taxpayers at various places throughout the county. The county assessor may exercise ~~his~~ discretion as to where ~~he meets~~ to meet the taxpayers and how long ~~he shall~~ to stay at each place, provided ~~he spends at least one (1) day in~~ the assessor goes to each city and incorporated town in counties that have not abolished household personal property tax. At least ten (10) days prior to the date the county assessor will meet the taxpayers to list their property, ~~he~~ the county assessor shall give notice by publication in at least one ~~(1)~~ newspaper of

general circulation in the county, stating the date and hours of the day of each visit to each city, town or other place; and such notice may be published in the manner of commercial advertising, rather than legal notices, and the county may pay up to rates prevalent in the area for commercial advertising.

B. If any taxpayer shall fail to meet the county assessor and list ~~his~~ the taxpayer's property on the date advertised, such taxpayer may render a written list of all ~~his~~ the taxpayer's personal property and make written application for homestead exemption, and shall subscribe and swear to the oath required by each taxpayer as to its correctness. Such written lists or applications shall not constitute a valid return or application unless made on the forms prescribed by the Oklahoma Tax Commission and in the manner required by law.

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

1. If listed or assessed after March 15, but on or before April 15, ten percent (10%) of the assessed value; and

2. If listed or assessed after April 15, twenty percent (20%) of the assessed value.

D. If the county assessor fails, neglects, or refuses to add the valuation penalty as provided by this section, ~~he~~ the county assessor shall be liable on ~~his~~ the county assessor's official bond for the amount of ~~said~~ the penalties.

SECTION 2. This act shall become effective November 1, 2012.

Passed the Senate the 14th day of May, 2012.

Presiding Officer of the Senate

Passed the House of Representatives the 3rd day of April, 2012.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Governor this 15th
day of May, **20** 12,
at 1:50 **o'clock** P **M.**

By: Jessica R. Byers

Approved by the Governor of the State of Oklahoma the 21 **day of**
May, **20** 12, **at** 11:38 **o'clock** AM.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this
21st **day of** May, **20** 12,
at 12:00 **o'clock** P. **M.**

By: Annette R. Day