An Act

ENROLLED HOUSE
BILL NO. 2534

By: Watson of the House

and

Marlatt of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 2877, as amended by Section 2, Chapter 164, O.S.L. 2012 (68 O.S. Supp. 2013, Section 2877), which relates to county boards of equalization; requiring certain documents to be maintained as part of record of proceedings; requiring certain affidavits; prescribing form of affidavit; and providing an effective date.

SUBJECT: County board of equalization hearing requirements

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2877, as amended by Section 2, Chapter 164, O.S.L. 2012 (68 O.S. Supp. 2013, Section 2877), is amended to read as follows:

Section 2877. A. Upon receipt of an appeal from action by the county assessor on the form prescribed by the Oklahoma Tax Commission, the secretary of the county board of equalization shall fix a date of hearing, at which time said board shall be authorized and empowered to take evidence pertinent to said appeal; and for that purpose, is authorized to compel the attendance of witnesses and the production of books, records, and papers by subpoena, and to confirm, correct, or adjust the valuation of real or personal property or to cancel an assessment of personal property added by the assessor not listed by the taxpayer if the personal property is not subject to taxation or if the taxpayer is not responsible for payment of ad valorem taxes upon such property. The secretary of the board shall fix the dates of the hearings provided for in this

section in such a manner as to ensure that the board is able to hear all complaints within the time provided for by law. The county board of equalization shall be required to follow the procedures prescribed by the Ad Valorem Tax Code or administrative rules and regulations promulgated pursuant to such Code governing the valuation of real and personal property. The county board of equalization shall not modify a valuation of real or personal property as established by the county assessor unless such modification is explained in writing upon a form prescribed by the Oklahoma Tax Commission. The affidavits prescribed in subsection E of this section will be maintained by the county board of equalization as part of the hearing record. Each decision of the county board of equalization shall be explained in writing upon a form prescribed by the Oklahoma Tax Commission. The county board of equalization shall make a record of each proceeding involving an appeal from action by the county assessor either in transcribed or tape recorded form.

B. In all cases where the county assessor has, without giving the notice required by law, increased the valuation of property as listed by the taxpayer, and the taxpayer has knowledge of such adjustment or addition, the taxpayer may at any time prior to the adjournment of the board, file an appeal in the form and manner provided for in Section 2876 of this title. Thereafter, the board shall fix a date of hearing, notify the taxpayer, and conduct the hearing as required by this section.

C. The taxpayer or agent may appear at the scheduled hearing either in person, by telephone or other electronic means, or by affidavit.

D. If the taxpayer or agent fails to appear before the county board of equalization at the scheduled hearing, unless advance notification is given for the reason of absence, the county shall be authorized to assess against the taxpayer the costs incurred by the county in preparation for the scheduled hearing. If such costs are assessed, payment of the costs shall be a prerequisite to the filing of an appeal to the district court. A taxpayer that gives advance notification of their absence shall be given the opportunity to reschedule the hearing date.

E. 1. In order to increase taxpayer transparency, a member of the board of equalization shall not directly or indirectly communicate with the county assessor or any deputy assessor or

designated agent on any matter relating to any pending appeal before the board of equalization prior to the actual hearing.

2. Prior to the presentation of any evidence at a county board of equalization hearing, each member of the board hearing the protest must sign an affidavit stating the member is not in violation of paragraph 1 of this subsection.

3. Prior to the presentation of any evidence at a county board of equalization hearing, all parties to the proceeding must sign an affidavit stating that the evidence being presented is true to the best of their belief and knowledge.

4. The provisions of paragraph 1 of this subsection shall not apply to a routine communication between the county assessor and the board of equalization that relates to the administration of an appraisal roll, including a communication made in connection with the certification, correction, or collection of an account that is not the subject of a pending appeal.

5. The affidavit required in paragraph 2 of this subsection shall be in the following form: "My name is [insert name]. I have not communicated with another person in violation of subsection E of Section 2877 of Title 68 of the Oklahoma Statutes."

6. The affidavit required in paragraph 3 of this subsection shall be in the following form: "My name is [insert name]. The information I will present today is true and correct to the best of my belief and knowledge."

SECTION 2. This act shall become effective November 1, 2014.

Passed the House of Representatives the 20th day of May, 2014.

Presiding Officer of the House
of Representatives

Passed the Senate the 21st day of May, 2014.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 22nd

day of May, 20 14, at 3:00 o'clock P M.

By: Audrey Rockwell

Approved by the Governor of the State of Oklahoma this 3rd

day of June, 20 14, at 10:24 o'clock A M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 3rd

day of June, 20 14, at 1:38 o'clock P. M.

By: C. Benge