An Act

ENROLLED HOUSE
BILL NO. 1743

By: Moore of the House

and

Brown of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 2880.1, which relates to the Ad Valorem Tax Code; clarifying proper parties on appeal; and providing an effective date.

SUBJECT: Ad Valorem Tax Code

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2880.1, is amended to read as follows:

Section 2880.1 A. Both the taxpayer and the county assessor shall have the right of appeal from any order of the county board of equalization to the district court of the same county, and right of appeal of either may be either upon questions of law or fact including value, or upon both questions of law and fact. The county assessor is the proper party defendant in any appeal to the district court brought by the taxpayer. The taxpayer is the proper party defendant in any appeal to the district court brought by the county assessor. In either case, the county board of equalization shall not be considered a party in any litigation from an appeal brought pursuant to this section. In case of appeal the trial in the district court shall be de novo. Provided, the county assessor shall not be permitted to appeal an order of the county board of equalization upon a question of the constitutionality of a law upon which the board based its order, but the county assessor is hereby authorized in such instance to request a declaratory judgment to be rendered by the district court.

B. Notice of appeal shall be filed with the county clerk as secretary of the county board of equalization, which appeal shall be

filed in the district court within ten (10) days after the final adjournment of the board. It shall be the duty of the county clerk to preserve all complaints and to make a record of all orders of the board and both the complaint and orders shall be a part of the record in any case appealed to the district court from the county board of equalization.

C. Either the taxpayer or the county assessor may appeal from the district court to the Supreme Court, as provided for in the Code of Civil Procedure, but no matter shall be reviewed on such appeal which was not presented to the district court.

D. In such appeals to the district court and to the Supreme Court and in requests for declaratory judgment it shall be the duty of the district attorney to appear for and represent the county assessor. The General Counsel or an attorney for the Tax Commission may appear in such appeals or requests for declaratory judgment on behalf of the county assessor, either upon request of the district attorney for assistance, or upon request of the county assessor. It shall be the mandatory duty of the board of county commissioners and the county excise board to provide the necessary funds to enable the county assessor to pay the costs necessary to be incurred in perfecting appeals and requests for declaratory judgment made by the county assessor to the courts.

E. In all appeals taken by the county assessor the presumption shall exist in favor of the correctness of the county assessor's valuation and the procedure followed by the county assessor.

SECTION 2. This act shall become effective November 1, 2015.

Passed the House of Representatives the 9th day of March, 2015.

Presiding Officer of the House
of Representatives

Passed the Senate the 21st day of April, 2015.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this 22nd
day of April, 2015, at 12:08 o'clock P M.
By: Audrey Lockwell

Approved by the Governor of the State of Oklahoma this 28th
day of April, 2015, at 2:22 o'clock P M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this 28th
day of April, 2015, at 3:30 o'clock P. M.
By: C. Benge