

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 SENATE BILL 1586

By: Hall

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5
6 AS INTRODUCED

7 An Act relating to ad valorem taxes; amending 68 O.S.
8 2011, Section 2835, as amended by Section 1, Chapter
9 263, O.S.L. 2015 (68 O.S. Supp. 2019, Section 2835),
10 which relates to listing and assessment of property;
11 providing exception to voluntary procedure; requiring
12 notice of certain improvements to real property by
13 taxpayer within specified time period; specifying
14 exclusions; establishing penalty for noncompliance;
15 requiring county assessor to provide specified
16 information to taxpayers; and providing an effective
17 date.

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

19 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2835, as
20 amended by Section 1, Chapter 263, O.S.L. 2015 (68 O.S. Supp. 2019,
21 Section 2835), is amended to read as follows:

22 Section 2835. A. On or before January 1 of each year, the
23 Oklahoma Tax Commission shall prescribe for the use of all county
24 assessors, suitable blank forms for the listing and assessment of
all property, both real and personal. Such forms shall contain such
information and instructions as may be necessary in order to obtain
a full and complete list of all taxable property and such forms

1 shall be used uniformly throughout the state. Any change in these
2 forms must have the approval of the Tax Commission.

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

13 C. ~~Real~~ Except as otherwise provided in subsection F of this
14 section, real estate need not be listed by the taxpayer, but may be
15 listed if the taxpayer so desires, in which case the list shall show
16 the taxpayer's estimate of the value of each tract of land and shall
17 separately show the value of the buildings and improvements thereon.

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

21 E. All such sworn lists of property, any other documents
22 produced by a taxpayer to the assessor or the board of equalization
23 during the informal and formal hearing process, or during discovery
24 in any ad valorem tax appeal in the Court of Tax Review or the

1 district court, shall be protected as confidential and shall not be
2 available for inspection under the Open Records Act.

3 F. Effective January 1, 2021, within thirty (30) days from the
4 start date of an improvement to real property, a taxpayer shall file
5 a notice of improvement with the county assessor; provided, such
6 notice shall not be required for improvements which the taxpayer
7 anticipates will be completed at a cost of less than Twenty-five
8 Thousand Dollars (\$25,000.00) or which require a building permit by
9 the applicable jurisdiction. Failure to provide the notice required
10 by this subsection shall be subject to a penalty of One Thousand
11 Dollars (\$1,000.00) for the first calendar year during which timely
12 notice is not provided. For time periods beyond the first calendar
13 year, the penalty shall increase by ten percent (10%) annually.
14 Prior to calendar year 2021, each county assessor shall mail or
15 otherwise notify the taxpayers of the county regarding the
16 implementation of the notice of improvement requirement.

17 SECTION 2. This act shall become effective November 1, 2020.

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