

OTC 975	State of Oklahoma COUNTY ASSESSOR NOTICE OF INFORMAL DECISION	Tax Year
Revised 6-2011	_____ County	

Parcel Identification Number or Account Number:	Personal: <input type="checkbox"/>	Agricultural: <input type="checkbox"/>	Residential: <input type="checkbox"/>	Commercial: <input type="checkbox"/>
Owner's Name:				
Agent/Attorney:			Other (Specify):	
Contact Phone Number:			Other Phone:	
Protested Property Address:				
Mailing Address:				

LEGAL DESCRIPTION:	School District
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The County Assessor held an informal protest hearing on _____ to hear the appeal of the valuation on the above described property. The decision reached as a result of reviewing the evidence presented is as follows:

Current Fair Cash Value	\$	
Assessor Action	<input type="checkbox"/>	Retain Current Fair Cash Value
	<input type="checkbox"/>	Alter Fair Cash Value to \$ _____

Explanation: _____

Certified by the County Assessor on _____ Date .

 _____

County Assessor

See back of the form for statutory provision 68 O.S. § 2876, 2877 which provides for further appeal.

68 O.S. § 2876 (F). Increase in valuation – Notice – Complaints and hearing.

- F. The county assessor shall schedule an informal hearing with the taxpayer to hear the protest as to the disputed valuation or addition of omitted property. The assessor shall take final action upon the matter disputed within five (5) working days of the date of the informal hearing and shall mail or deliver notice of final action to the taxpayer. The notice of final action shall clearly be marked with the date upon which the notice was prepared. Such notice shall be mailed or delivered within one (1) working day of such date. Within ten (10) working days of the date the notice is mailed or delivered, the taxpayer may file an appeal with the county board of equalization. For purposes of this section, "working days" shall mean Monday through Friday and shall exclude Saturday and Sunday and any legal holidays. The appeal shall be made upon a form prescribed by the Oklahoma Tax Commission. One copy of the form shall be mailed or delivered to the county assessor and one copy shall be mailed or delivered to the county board of equalization.

68 O.S. § 2877 (A) (B). Appeal from action by county assessor to county board of equalization – Hearing procedure – Record – Time and form of appeal.

- A. Upon receipt of an appeal from action by the county assessor 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. 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.