

<b>OTC 975</b>	<b>State of Oklahoma COUNTY ASSESSOR NOTICE OF INFORMAL DECISION</b>	<b>Tax Year 2017</b>
Revised 7-2016	_____ County	

Personal: <input type="checkbox"/>	Residential: <input type="checkbox"/>	Homestead Exemption: <input type="checkbox"/>
Agricultural: <input type="checkbox"/>	Commercial: <input type="checkbox"/>	Other: <input type="checkbox"/> If Other, give Explanation below.

Parcel Identification Number or Account Number: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Agent/Attorney: _____	Other (Specify): _____
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Contact Phone Number: _____	Other Phone: _____
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Protested Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

<b>LEGAL DESCRIPTION:</b>	School District

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:

<b>Current Fair Cash Value</b>	\$	
<b>Assessor Action</b>	<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

**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 informal hearing may be held in person or may be held telephonically, if requested by the taxpayer. A taxpayer that is unable to participate in a scheduled informal hearing, either in person or telephonically, shall be given at least two additional opportunities to participate on one of two alternative dates provided by the county assessor, each on a different day of the week, before the county assessor or an authorized representative of the county assessor. 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. On receipt of the notice of an appeal to the county board of equalization by the taxpayer, the county assessor shall provide the county board of equalization with all information submitted by the taxpayer, data supporting the disputed valuation and a written explanation of the results of the informal hearing.

**68 O.S. § 2877(A)(B)(C)(D) 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 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. In any county with a population less than three hundred thousand (300,000) according to the latest Federal Decennial Census, the county board of equalization shall provide at least three dates on which a taxpayer may personally appear and make a presentation of evidence. At least ten (10) days shall intervene between each such date. No final determination regarding valuation protests shall be made by a county board of equalization until the taxpayer shall have failed to appear for all three such dates. 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.
- 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.