

|  |   |                       |
|--|---|-----------------------|
| <b>OTC<br/>977</b><br><small>Revised 10-2011</small> | <b>State of Oklahoma<br/>NOTICE OF APPEAL DECISION<br/>COUNTY BOARD OF EQUALIZATION</b> | <b>Tax Year</b>       |
| <u>DOCKET NUMBER</u>                                 | _____ <b>COUNTY</b>   | <u>PROTEST NUMBER</u> |

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

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

**The County Board of Equalization held a formal protest hearing on \_\_\_\_\_ to hear the formal 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>Board Action</b>            | <input type="checkbox"/> | Retain Current Fair Cash Value    |
|                                | <input type="checkbox"/> | Alter Fair Cash Value to \$ _____ |

**Explanation:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Certified by the County Board of Equalization on \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ Chairman \_\_\_\_\_ Member

\_\_\_\_\_ Member \_\_\_\_\_ Board Secretary (County Clerk)

**68 O.S., Section 2880.1. Appeal of order of county equalization board to district court — Notice of appeal — Appeal to Supreme Court — Legal counsel for assessor — Costs — Presumption of correctness of valuation.**

- 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. 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 the (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.