

<b>OTC 989</b>  <small>Revised 12-2019</small>	<b>State of Oklahoma</b> <b>NOTICE OF PROTEST TO THE STATE BOARD OF EQUALIZATION AND THE OKLAHOMA TAX COMMISSION OF FILING IN COURT OF TAX REVIEW</b>	<b>Tax Year</b>  <b>2020</b>
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Company Name	Representative Name
Address	City, State, ZIP
Phone Number	Email Address
Court of Tax Review Case Number (Assigned by the Court after protest is filed)	Tax Year of Protest

<b><u>FAIR CASH VALUE:</u></b>	
1. Fair Cash Value as Certified by the State Board of Equalization ..... 1.	
2. Fair Cash Value - Taxpayer.....2.	
3. Fair Cash Value in Controversy .....3.	

<b><u>ASSESSED VALUE:</u></b>	
4. Assessed Value as Certified by the State Board of Equalization..... 4.	
5. Assessed Value - Taxpayer.....5.	
6. Assessed Value In Controversy .....6.	

**NOTE:** Reference 68 O.S. Section 2881 and 68 O.S. Section 2884 for specific information concerning filing a written complaint to the Court of Tax Review, payment and appeal of protested taxes. The taxpayer shall have twenty (20) calendar days from the date of the notice in which to file the complaint with the Clerk of the Court of Tax Review and forward a copy of the complaint to the Oklahoma Tax Commission.

For timely filing, the Oklahoma Court of Tax Review must be in receipt of the Notice of Protest on or before twenty (20) days from the date listed on the State Board of Equalization’s notice of certification to the taxpayer.

File with each County Treasurer by December 31st, or when the first payment is made notice of appeal involving such taxes and set forth the total amount of tax that is paid under protest on a form prescribed by the Tax Commission (OTC Form 990).

<b><u>SIGNATURE:</u></b> I hereby certify that all the information contained herein is true and correct to the best of my knowledge.	
 _____ Signature	_____ Date
 _____ Notary	_____ Date

**O.S. 68 Section 2881 - Notification of Ad Valorem Tax Assessments -  
Filing of Complaint - Hearing - Appeal**

A. The secretary of the State Board of Equalization shall notify all railroads, air carriers and public service corporations of the ad valorem tax assessments rendered by the State Board, including the valuation, assessment ratio and total amount of assessment. The notice, which shall clearly be marked with the date upon which it was prepared, shall be mailed within one (1) working day of such date. The taxpayer shall have twenty (20) calendar days from the date of the notice in which to file, with the Clerk of the Court of Tax Review, a written complaint on a form prescribed by the Tax Commission, specifying grievances with the pertinent facts in relation thereto in ordinary and concise language, without repetition, and in such manner as to enable a person of common understanding to know what is intended. The complaint shall include the amount of Oklahoma assessed valuation protested and the grounds for the protest. The taxpayer shall be required to send a copy of the complaint to the Tax Commission.

B. If the taxpayer fails to file a written complaint within the twenty-day period provided for in this section, then the assessed valuation stated in the notice, without further action of the State Board of Equalization, shall become final and absolute at the expiration of twenty (20) days from the date the notice is mailed to the taxpayer.

C. After the filing of a complaint provided for in subsection A of this section, the State Board of Equalization shall have thirty (30) days within which to file an answer. The Court of Tax Review shall set a date of hearing, conduct such hearing, render its decision, and notify in writing the taxpayer and the State Board of Equalization of its decision within sixty (60) days of the date of the scheduling conference. The Court of Tax Review shall be authorized and empowered to take evidence pertinent to the complaint, and for that purpose may compel the attendance of witnesses and the production of books, records and papers by subpoena, and to confirm, correct or adjust the valuation, as required by law.

D. The State Board of Equalization shall notify, in writing and by certified mail, the Attorney General and all affected school districts and other recipients of ad valorem tax revenue of the complaint provided for by this section within ten (10) days of the filing of the complaint.

E. The Attorney General may appear in all actions to enforce the valuation and assessment of property by the State Board of Equalization and the collection of ad valorem tax which is the subject of the complaint filed pursuant to this section.

F. Either the State Board of Equalization or the party filing a complaint pursuant to this section may appeal the decision of the Court of Tax Review by filing a notice of intent to appeal with the Clerk of the Court of Tax Review within thirty (30) calendar days of the date the final decision is sent to the parties. Appeal shall be brought in the Oklahoma Supreme Court in the same manner as provided for other appeals from the Court of Tax Review. The Supreme Court shall give precedence to such appeals and affirm the decision of the Court of Tax Review if supported by competent evidence. If the Oklahoma Supreme Court assigns the appeal to the Court of Civil Appeals, the Oklahoma Court of Civil Appeals shall give precedence to the appeal and affirm the decision of the Court of Tax Review if supported by competent evidence.

G. In all instances where the notice of assessed valuation certified by the State Board of Equalization has been permitted to become final, such notice shall have the same force and be subject to the same law as a judgment not subject to further appeal.