

**OTC 974**

Revised 11-2019

# State of Oklahoma COUNTY ASSESSOR INFORMAL PROTEST

Return to County Assessor

## Tax Year 2020

Taxpayer has 30 calendar days from the date the valuation notice was mailed to file a written complaint with the county assessor. The complaint shall set out pertinent facts in relation to the notice in ordinary and concise language. 68 O.S. Section 2876(E) (Printed on reverse side)

**TAXPAYER MUST ANSWER COMPLETELY - PLEASE PRINT**

Personal:  Residential:  Homestead Exemption:   
 Agricultural:  Commercial:  Other:  If Other, explain in "Reason for Informal Protest" below.

Account Number: \_\_\_\_\_

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

Agent/Attorney: \_\_\_\_\_

Other (Specify): \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

Other Phone: \_\_\_\_\_

Protested Property Address: \_\_\_\_\_

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

Email Address: \_\_\_\_\_

**LEGAL DESCRIPTION:**

School  
District

**REASON FOR INFORMAL PROTEST:**

\_\_\_\_\_  
 \_\_\_\_\_

**If you believe that the market value of the property is different than that shown on the county assessor's records, please indicate what you believe the proper value is.**

Value: \_\_\_\_\_ What **evidence** do you have to support this value? \_\_\_\_\_

Judgment:  Sale:  Comparable:  Sales:  Appraisal:  Other:

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

\_\_\_\_\_  
 \_\_\_\_\_

**Note:** All protest proceedings must be completed by May 31 or the adjournment date of the County Board of Equalization. Check with your county assessor for the exact date.

**If you have purchased your property in the last two years, what was the original purchase date and purchase price?**

Purchase Date: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

Filed: Book \_\_\_\_\_ Page \_\_\_\_\_ (or) Document Number: \_\_\_\_\_

Purchased from: \_\_\_\_\_

\_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature:  \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** Statutory provisions governing protest procedure are printed on the back of this form.

**68 O.S. Section 2876 as Amended 2019**  
**Increase in Valuation – Notice – Complaints and Hearing.**

A. If the county assessor increases the valuation of any personal property above that returned by the taxpayer, or in the case of real property increases the fair cash value or the taxable fair cash value from the preceding year, or pursuant to the requirements of law if the assessor has added property not listed by the taxpayer, the county assessor shall notify the taxpayer in writing of the amount of such valuation as increased or valuation of property so added.

B. For cases in which the taxable fair cash value or fair cash value of real property has increased, the notice shall include the fair cash value of the property for the current year, the taxable fair cash value for the preceding and current year, the assessed value for the preceding and current year and the assessment percentage for the preceding and current year.

C. For cases in which the county assessor increases the valuation of any personal property above that returned by the taxpayer, the notice shall describe the property with sufficient accuracy to notify the taxpayer as to the property included, the fair cash value for the current year, the assessment percentage for the current year, any penalty for the current year pursuant to subsection C of Section 2836 of this title and the assessed value for the current year.

D. The notice shall be mailed to the taxpayer at the taxpayer's last-known address and shall clearly be marked with the mailing date. The assessor shall have the capability to duplicate the notice, showing the date of mailing. Such record shall be prima facie evidence as to the fact of notice having been given as required by this section.

E. The taxpayer shall have thirty (30) calendar days from the date the notice was mailed in which to file a written protest with the county assessor specifying objections to the increase in fair cash value or taxable fair cash value by the county assessor; provided, in the case of a scrivener's error or other admitted error on the part of the county assessor, the assessor may make corrections to a valuation at any time, notwithstanding the thirty-day period specified in this subsection. The protest shall set out the pertinent facts in relation to the matter contained in the notice in ordinary and concise language and in such manner as to enable a person of common understanding to know what is intended. The protest shall be made upon a form prescribed by the Oklahoma Tax Commission.

F. A taxpayer may file a protest if the valuation of property has not increased or decreased from the previous year if the protest is filed on or before the first Monday in April. Such protest shall be made upon a form prescribed by the Oklahoma Tax Commission.

G. 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 issue a written decision in the matter disputed within seven (7) calendar days of the date of the informal hearing and shall provide by regular or electronic mail a copy of the decision to the taxpayer. The decision shall clearly be marked with the date it was mailed. Within fifteen (15) calendar days of the date the decision is mailed, the taxpayer may file an appeal with the county board of equalization. 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.