

OTC 976

Revised 11-2024

**State of Oklahoma
Formal Appeal
County Board of Equalization**

**Tax Year
2025**

Mail or deliver one copy to the County Board of Equalization secretary (county clerk) and one copy to the county assessor. Appeals must be filed within 15 calendar days of the date the decision is mailed or delivery date printed on the county assessor's informal hearing notice of decision.

TAXPAYER MUST ANSWER COMPLETELY - PLEASE PRINT

Personal: Residential: Homestead Exemption:
Agricultural: Commercial: Other: If Other, explain in "For the following reason(s)" below.

Account Number:		
Your Name (Please Print):		
Owner's Name (If Different):		
Taxpayer/Agent:		Other (Specify):
Taxpayer/Agent Address:		
City:		State: Zip:
Daytime Phone:		Other Phone:
Email Address:		
Protested Property Address:		

LEGAL DESCRIPTION:	School District
---------------------------	-----------------

The County Board of Equalization will notify the protestant of the hearing date, place and time.

The undersigned protestant appeals the action of the county assessor where the county assessor responded to the petitioner's protest of valuation as a result of the informal hearing as required by 68 OS Sec. 2876.

Informal hearing was held on (date): _____


As a result of the informal hearing decision, the assessor's stated value of \$ _____ ,
 was OR **was not** (check one) adjusted.

The assessor's adjusted value is \$ _____ . (indicate N/A if no adjustment)

I am appealing the above stated value and believe the correct value to be \$ _____

For the following reason(s):

Attach any supporting documentation, if needed.

 Protestant's Signature: _____ Date: _____

Formal Appeal County Board of Equalization

68 OS Sec. 2877. 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. The affidavits prescribed in paragraph 2 of subsection E of this section will be maintained by the county board of equalization as part of the hearing record. 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 or Court of Tax Review. A taxpayer that gives advance notification of their absence shall be given the opportunity to reschedule the hearing date.
- E. 1. In order to increase taxpayer transparency, a member of the board of equalization shall not directly or indirectly communicate with the county assessor or any deputy assessor or designated agent on any matter relating to any pending appeal before the board of equalization prior to the actual hearing.
2. Prior to the presentation of any evidence at a county board of equalization hearing, each member of the board hearing the protest must sign an affidavit stating the member is not in violation of paragraph 1 of this subsection.
3. Prior to the presentation of any evidence at a county board of equalization hearing, all parties to the proceeding must sign an affidavit stating that the evidence being presented is true to the best of their belief and knowledge.