

In order to increase taxpayer transparency, a member of the County Board of Equalization shall not directly or indirectly communicate with the County Assessor or any deputy assessor or designated agency on any matter relating to any pending appeal before the County Board of Equalization prior to the actual hearing.

68 O.S. § 2877(E.1)

After the records have been prepared and the assessed valuations adjusted, the County Board of Equalization must not raise or lower the assessed valuation of any parcel or tract of real estate without hearing competent evidence justifying the change, or until at least one member of the board or a person designated by this board has made a personal inspection of the property and submitted a written report to this board. Under no circumstances can the County Board of Equalization make changes if the changes would be inconsistent with the equalized value of other similar property in the county.

68 O.S. § 2863(C)

Notice of Increase in Valuation

Whenever the County Assessor or the County Board of Equalization increases the fair value of property reported by the owner, or the fair cash value of real property from the preceding year, a change in valuation notice (OTC Form No. 926) must be mailed to the owner or delivered to the owner within one working day from the date the notice was prepared. The change in valuation notice must include the following information:

- Fair cash value for the preceding and current years
- Assessment rate for the preceding and current years
- Assessed taxable value for the preceding and current years
- The County Assessor or the County Clerk keeps a duplicate copy of the notice sent by the County Board of Equalization. The taxpayer has 20 working days from the mailing or delivery date of the notice to file a protest.

68 O.S. § 2876

Protests (Written Complaints)

To be a valid protest, a taxpayers' written complaint must be filed within the following timeframe:

Within 20 working days from the mailing date or date of delivery of the notice of an increase in assessed valuation, a written complaint (OTC Form 974-R-96) must be filed with the County Assessor.

By the first Monday in May for a real property assessment not increased or decreased from the previous year, a written complaint (OTC Form 974) must be filed with the County Assessor.

By the first Monday in May for personal property added by the County Assessor, a written complaint (OTC Form 974) must be filed with the County Assessor.

68 O.S. § 2877