



LARRY STEIN
OKLAHOMA COUNTY ASSESSOR
 320 ROBERT S KERR #313
 OKLAHOMA CITY, OKLAHOMA 73102



(Ref OTC Form)

OTC
926-P

Revised 11-2024

NOTICE OF ASSESSED VALUE

Scan the QR code below
 with your Smart Phone to
 access your account on-line.

THIS IS NOT A TAX BILL

ASSESSING PERIOD - JANUARY 1ST TO MARCH 15TH EACH YEAR
 THE COUNTY TREASURER WILL MAIL A TAX STATEMENT LATER IN THIS CALENDAR YEAR

DATE MAILED	ACCOUNT NUMBER	PHYSICAL PROPERTY ADDRESS	TAX DISTRICT
PROPERTY CLASSIFICATION	ORIGINAL COST	FAIR CASH VALUE O.S. 68 § 2802 (19)	ASSESSOR VALUE
FURNITURE AND FIXTURES			
MACHINERY AND EQUIPMENT			
COMPUTERS			
VIDEO RENTAL/TOOL & DIE			
INVENTORY			
CONSIGNMENTS			
LEASEHOLD IMPROVEMENTS			
ASSESSMENT PERCENTAGE	Pursuant to Section 8(1) of Article X of the Oklahoma Constitution		
ASSESSMENT PENALTY	O.S. 68 § 2836 C , 10% filed from Mar 16-April 15, 20% after April 15		
ASSESSED VALUE	Defined by O.S. 68 § 2802 (5) Assessed Valuation. This value when multiplied by the tax rate will determine the actual tax due.		

Taxpayer Protest Schedule 68 OS Sec. 2876 – Protests - Upon receipt of a Notice of Increase in Valuation of Real or Personal Property (OTC 926 & OTC 926-P), a taxpayer has 30 calendar days from the date the notice was mailed to file a written protest with the county assessor. If taxpayer fails to file a written protest within the time period provided, the values proposed by the assessor shall become final and no other opportunities will be available to taxpayer to contest the values for the tax year at issue. The protest must state all relevant facts and outline the specific objections to the proposed values in a concise manner using ordinary language. The protest must be submitted on the current version of the County Assessor Informal Protest Form 974 available from the Oklahoma Tax Commission website at tax.ok.gov. If property values have not been adjusted by the county assessor from the previous tax year, a taxpayer may object to current property values by filing a protest on or before the first Monday in April. **NOTE:** Regarding inadvertent or other admitted errors by the county assessor, the assessor is authorized to make corrections to a valuation at any time regardless of the 30 day period referenced above. **Protest Hearing** - The county assessor must schedule an informal hearing with the taxpayer to hear the protest as to the contested property values. The informal hearing may be held in person or by phone, if requested by the taxpayer. A taxpayer that is unable to participate in a scheduled informal hearing, either in person or by phone, must be given at least two additional opportunities to participate. Each additional opportunity will offer two alternative dates each on a different day of the week, with the county assessor or an authorized representative of the county assessor. **Decision of County Assessor** - The assessor must issue a written decision within seven calendar days of the date of the informal hearing and must provide a copy of the decision to the taxpayer by regular or electronic mail. The decision must be clearly marked with the date it was mailed. **Appeal-Decision of County Assessor** - The taxpayer may contest the decision of the county assessor by filing an appeal with the county board of equalization within 15 calendar days of the date the decision is mailed. If the taxpayer fails to file an appeal within the time period provided, the property values determined by the county assessor shall become final and no other opportunities to contest the values will be available to taxpayer for the tax year at issue. The appeal must be made on the current Formal Appeal County Board of Equalization Form 976 available from the county assessor's office. One copy of the form must be mailed or delivered to the county assessor and one copy must be mailed or delivered to the county board of equalization. You may appeal in person at 320 Robert S. Kerr, Room 315, Monday through Friday between 8 a.m. and 4:00 p.m. or make a written request by mail or email Busperproperty@okcounty.org. Agents must provide a current letter of authorization from the property owner to represent them at an informal hearing.

For questions concerning property assessments please visit our website at <https://assessor.oklahomacounty.org> or call (405) 713-1222.