

Complaint of Erroneous Assessment and Order of Correction

State of Oklahoma, County of:

SS.

Number
Parcel ID Number
Assessor's Acct. No.
Treasurer's Acct. No.

I, the undersigned, being first duly sworn, depose and say that I am the lawful and sole owner, or the duly authorized agent or attorney for the owner of the following described property assessed and entered upon the tax books of said county and that certain taxes have been assessed, levied, and extended upon said tax books against said property or against the person named in such entry and in this complaint and affidavit, that the taxes are unpaid, or that the tax has been paid in the amount of _____, as evidenced by receipt number _____ dated _____ that the assessment and tax should be corrected as shown, and certificate of error and order to correct the tax rolls issued or refund made, as the case may be, in the manner provided by law.

For the taxable year

Appears upon tax rolls of said year at _____ Book _____ Page _____

Personal or Real Property Assessment

Described thus:

As Entered	As Should be Per Complaint	As Ordered by the Board
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If City or Town lots, state whether improved or vacant

Legal Description: Section or Lots (lots if improved)

Township Number

Range or Block Number

Number of Acres (rural)

Located in: Township, City or Town Addition

School District Number (current and prior)

As Entered	As Should be Per Complaint	As Ordered by the Board
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Gross or total valuation of property assessed

Exemptions other than homestead (lodge use, etc.)

Exemptions for homestead deduction allowed timely

Net valuation after deduction for all exemptions

Tax homestead deduction subject to (old debt levy)

Tax on net valuation (all levies in taxing areas)

Penalty for delinquent assessment (persona tax)

Special tax for

Total of all tax changes

Affiant further states that the error, more specifically described, is as follows:

And is one of the specific classes of errors (No. _____) as authorized by 68 O.S. ss 2817 and 2871.

Wherefore affiant prays that the honorable Board of Tax Roll Corrections of said county receive this complaint and petition for correction and to order correction of the same, or to set down a day certain for hearing thereon and so advise the complaint and affiant herein, cause the County Treasurer and County Assessor to appear with their tax books and assessment records in relation to said property and tax, reduce all testimony to writing, and do all other things needful and expedient for proper, lawful, and just correction.

Signed: _____

By: _____
Agent or Attorney

Before me, the undersigned, personally appeared _____ known to me to be the identical person who did execute and signed the foregoing complaint of error and did sign the same in my presence and did swear (or affirm) on his oath that the facts are set forth herein are truly and correctly stated and that he/she did sign and execute the same of his/her own free will and accord.

(seal) _____ Notary Public _____

My commission expires: _____

Commission number: _____

County Clerk _____

Tax Roll Errors Subject to correction under 68 O.S. §§ 2817 & 2871:

1. Personal or Real Property is assessed to any person, etc., not owing the same.
2. Property exempt from taxation was assessed.
3. Lawful exemption deductions have not been taken into account.
4. The same property was assessed more than once the same year.
5. Property, real or personal, was assessed though not taxable for such year.
6. Impairments by fire, flood, lightning, storm, winds, or other cause.
7. Lands or lots have been erroneously described.
8. Valuations entered are at variance with valuations equalized.
9. Assessor or equalization board did not mail notice of valuation increases.
10. Property had no taxable situs in county, did not exist or was placed wrong.
11. Property was acquired after Jan 1st by the county or any city, town, etc.
12. Tax extensions miscalculated by use of levies property not liable for.
13. Correction of the name of the person assessed on personal property or record owner of real estate .
14. Erroneous tax extended on the tax rolls with correct valuation.
15. Error in transcribing from county assessor's survey record to assessment rolls.
16. Treasurer restores taxes previously stricken without court order or voluntary restoration by owner.
17. Personal tax entered without assessment being rendered or notice being given to the taxpayer.

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Order of Correction Board of Certificate of Error

State of Oklahoma, County of _____ SS. before the Board of Tax Roll Corrections

On the _____ day of _____, _____ the within and foregoing complaint of error of tax rolls came on for hearing, the County Clerk being present in person or by an authorized deputy as required by law to make and keep the record, the complaint or his agent or attorney having been duly notified of the day and hour set for such hearing and so afforded full and ample opportunity to be heard, the County Treasurer and County Assessor were required to be present with their tax books (or the disclosures therein were supplied by affidavit by their own hands and under oath):

Whereupon the records were duly examined, all testimony was reduced to writing and made a part of the records hereof, and the board found that this complaint does present a proper cause to come before this board and that the request should be allowed, and credit, or refund (if paid), in the amount of _____ be granted for the following reasons:

If allowed and the tax is unpaid, the secretary is hereby ordered to notify the County Treasurer to correct the tax rolls according to the finding of this board:

If allowed and the tax is paid, the secretary is hereby ordered to make refund in the manner provided by law.

By Order of the Board of Tax Roll Corrections at _____, Oklahoma, this _____ Day of _____,

County Clerk

Chairman of the BOCC

by Deputy

Chairman, Equalization Board

County Assessor

Complaint of Erroneous Assessment - Summary

Number	Date filed:
Section or lots	Date disposed of:
Township	Tax as first assessed
Range or block	Tax due as corrected:
Number of acres	Tax reduction effected:
Township, City, or Addition	On voucher number
	In the amount of:

Endorsement

State of Oklahoma, County of:

SS.

I, the undersigned County Treasurer (or lawful deputy) do hereby certify that the foregoing order of correction has been fully complied with and entered either:

1. By entry of credit for _____ by certificate number and showing of, and making re-entry at error was only in the amount and execution of the tax, or
2. By closing the previous account by entry of certificate number and showing of, and making re-entry at Line _____ Page _____, Book Number _____ of the tax rolls of said year, of the correct and proper entries in accord with the foregoing certificate; and by this endorsement, for the original copy given to the tax debtor, and for the duplicate for return to the County Clerk for credit upon his account with the tax charges of said year.

Done at _____ Oklahoma, this _____ day of _____.

Treasurer: _____

by deputy: _____