OTC 974
Tax Year 2027
Revised 11-2026

State of Oklahoma
County Assessor Informal Protest

Return to County Assessor

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 OS Sec. 2876 (Printed on page 2)

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

HOW WOULD YOU LIKE YOUR HEARING CONDUCTED?

☐ Protest By Phone

☐ Protest In Person

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 is the proper value.

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

☐ Judgment ☐ Sale ☐ Comparable ☐ Sales ☐ Appraisal ☐ Other

Explanation: _____

_____

_____

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 page 2 of this form.

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.

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.