

COMPLAINT OF ERRONEOUS ASSESSMENT  
AND ORDER OF CORRECTION

STATE OF OKLAHOMA, COUNTY OF ..... SS.

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 NO. ...., DATED ..... 20 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 20 .....	AS ENTERED	AS SHOULD BE	AS ORDERED
APPEARS UPON THE TAX ROLLS OF SAID YEAR AT ..... BOOK..... PAGE .....		PER COMPLAINT	BY BOARD
PERSONAL OR REAL PROPERTY ASSESSMENT .....			
DESCRIBED THUS: .....			
IF CITY OR TOWN LOTS, STATE WHETHER IMPROVED OR VACANT .....			
LEGAL DESCRIPTION: SECTION OR LOT (LOTS IF IMPROVED) .....			
TOWNSHIP NUMBER .....			
RANGE OR BLOCK NUMBER .....			
NUMBER OF ACRES (RURAL) .....			
LOCATED IN: TOWNSHIP, CITY OR TOWN ADDITION .....			
SCHOOL DISTRICT NO. (NOW AND PRIOR) .....			
GROSS OR TOTAL VALUATION OF PROPERTY ASSESSED .....	\$ .....	\$ .....	\$ .....
EXEMPTIONS OTHER THAN HOMESTEAD (LODGE USE, ETC.) .....	\$ .....	\$ .....	\$ .....
EXEMPTION 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 (PERSONAL TAX) .....	\$ .....	\$ .....	\$ .....
SPECIAL TAX FOR .....	\$ .....	\$ .....	\$ .....
TOTAL OF ALL TAX CHARGES .....	\$ .....	\$ .....	\$ .....

AFFIANT FURTHER STATES THAT THE ERROR, MORE SPECIFICALLY DESCRIBED, IS AS FOLLOWS: .....

AND IS ONE OF THE SPECIFIC CLASSES OF ERRORS (NO. .... OF THOSE ENUMERATED) SPECIFICALLY AUTHORIZED TO BE CORRECTED BY THE PROCEDURES SET OUT IN 68 OKL.ST.ANN. § 2871 , AND INCLUDED AS A PART HEREOF AS FULLY AS IF REASSERTED HEREIN:

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 COMPLAINANT 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 SIGN THE FOREGOING COMPLAINT OF ERROR AND DID SIGN THE SAME IN MY PRESENCE AND DID SWEAR (OR AFFIRM) ON HIS OATH THAT THE FACTS SET FORTH HEREIN ARE TRULY AND CORRECTLY STATED AND THAT HE DID SIGN AND EXECUTE THE SAME OF HIS OWN FREE WILL AND ACCORD.

SUBSCRIBED AND SWORN TO BEFORE ME, THIS ..... DAY OF ....., 20 .....

(SEAL) ..... NOTARY PUBLIC

MY COMMISSION EXPIRES ..... COUNTY CLERK

COMMISSION NO. ....

TAX ROLL ERRORS SUBJECT TO CORRECTION UNDER 68 OKL.ST.ANN. § 2871:

- PERSONAL OR REAL PROPERTY IS ASSESSED TO ANY PERSON, ETC. NOT OWNING THE SAME;
- PROPERTY EXEMPT FROM TAXATION WAS ASSESSED;
- LAWFUL EXEMPTION DEDUCTIONS HAVE NOT BEEN TAKEN INTO ACCOUNT;
- THE SAME PROPERTY WAS ASSESSED MORE THAN ONCE THE SAME YEAR;
- PROPERTY, REAL OR PERSONAL, WAS ASSESSED THOUGH NOT TAXABLE FOR SUCH YEAR;
- IMPAIRMENTS BY FIRE, FLOOD, ETC. BEFORE MAY 1 ST WERE NOT DEDUCTED;
- LANDS OR LOTS HAVE BEEN ERRONEOUSLY DESCRIBED;
- VALUATIONS ENTERED ARE AT VARIANCE WITH VALUATIONS EQUALIZED;
- ASSESSOR OR EQUALIZATION BOARD DID NOT MAIL NOTICE OF VALUATION INCREASES;
- PROPERTY HAD NO TAXABLE SITUS IN COUNTY, DID NOT EXIST OR WAS PLACED WRONG;
- PROPERTY WAS ACQUIRED AFTER JANUARY FIRST BY THE COUNTY OR ANY CITY, TOWN, ETC.;
- TAX EXTENSIONS MISCALCULATED BY USE OF LEVIES PROPERTY NOT LIABLE FOR;
- CORRECTION OF THE NAME OF THE PERSON ASSESSED ON PERSONAL PROPERTY OR RECORD OWNER OF REAL ESTATE;
- ERRONEOUS TAX EXTENDED ON THE TAX ROLLS WITH CORRECT VALUATION;
- ERROR IN TRANSCRIBING FROM COUNTY ASSESSOR'S SURVEY RECORD TO ASSESSMENT ROLLS;
- COUNTY TREASURER RESTORES TAXES PREVIOUSLY STRICKEN WITHOUT COURT ORDER OR VOLUNTARY RESTORATION BY OWNER;
- PERSONAL TAX ENTERED WITHOUT ASSESSMENT BEING RENDERED OR NOTICE BEING GIVEN THE TAXPAYER.

ORDER OF CORRECTION BOARD AND CERTIFICATE OF ERROR

STATE OF OKLAHOMA, COUNTY OF \_\_\_\_\_, SS. BEFORE THE BOARD OF TAX ROLL CORRECTIONS

ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_, 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 COMPLAINANT 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 \_\_\_\_\_, 20\_\_\_\_\_

ATTEST AND SEAL:

\_\_\_\_\_ COUNTY CLERK

BY \_\_\_\_\_ DEPUTY

\_\_\_\_\_ CHAIRMAN

CHAIRMAN OF BD. OF CO. COMM.

\_\_\_\_\_ VICE-CHAIRMAN

CHAIRMAN, EQUALIZATION BD.

\_\_\_\_\_ MEMBER

COUNTY ASSESSOR

AND, IF THE TAX BE NOT PAID AS DISCLOSED HEREIN, TWO COPIES HEREOF ARE HEREBY TRANSMITTED TO THE COUNTY TREASURER AS "CERTIFICATE OF ERROR" OF THE VALUE AFORESAID, TO BE, BY HIM, ACCEPTED IN LIEU OF TAX SATISFACTION OF TAX CHARGES TO THE EXTENT HEREOF.

No. ....	COMPLAINT OF ERRONEOUS ASSESSMENT Filed on Behalf of	By .....	Taxable Year .....	On Property Located in School Dist. No. ....	City, Town or Township of .....	Section or Lot .....	Twp .....	Range or Block .....	Further Detail .....	Date Filed .....	20 .....	Date disposed of .....	20 .....	Tax as First Assessed .....	\$ .....	Tax Due as corrected .....	\$ .....	Tax reduction effected .....	\$ .....	Issued Certificate of Error No. ....	On Voucher No. ....	In the amount of .....	\$ .....	If refund is made	County Clerk .....	By .....	Deputy
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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 NO. \_\_\_\_\_ TO THE TAX ROLL ENTRY ALREADY MADE WHERE THE 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 BY MAKING RE-ENTRY AT

LINE \_\_\_\_\_, PAGE \_\_\_\_\_, BOOK NO. \_\_\_\_\_ 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 \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_ COUNTY TREASURER

BY \_\_\_\_\_ DEPUTY