



STATE OF OKLAHOMA
OFFICE OF THE GOVERNOR

March 24, 2020

Penny Dowell
Grant County Treasurer
President, County Treasurers' Association of Oklahoma
112 E. Guthrie Room 105
Medford, OK 73759

Re: Waiver of penalties and interest in connection with
extension of ad valorem tax payment deadline

Dear Treasurer Dowell:

As you are keenly aware, our State and all of its citizens, individual and corporate, are facing unprecedented and historic challenges to public health and economic stability as a result of the COVID-19 pandemic in our State and nation. In order to provide our citizens with as much assistance and relief as is reasonable and allowable, we have concluded it is in the best interests of all Oklahomans for all County Treasurers in Oklahoma to effectively extend the ad valorem tax payment deadline provided under 68 O.S. Sec. 2913 A. from March 31, 2020 to April 30, 2020, by waiving all penalties and interest which might otherwise accrue as a result of a failure to pay the ad valorem tax due under Sec. 2913 A. by March 31.

The statutory authority for a County Treasurer to waive the penalty and interest otherwise due during this effective 30-day extension, is set forth in 68 O.S. Sec. 2913 G., which provides:

"G, The county treasurer may waive penalties or interest in any case where it is shown to the county treasurer that such penalties or interest were incurred through no fault of the taxpayer. Each waiver of penalties or interest shall be audited by the Office of the State Auditor and Inspector each year during the annual audit of the county offices."

Therefore, it is the recommendation and request of the Governor and the State Auditor and Inspector that all County Treasurers in the State of Oklahoma effectively extend the ad valorem tax payment deadline under 68 O.S. Sec. 2913 A. by advising all citizens, individual and corporate, that penalties and interest **will** be waived on all ad valorem tax payments remitted to the County Treasurer by April 30, 2020.

Please disseminate this recommendation to all County Treasurers as soon as practicable, Thank you for your service and assistance in this critical time.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. Kevin Stitt".

J. Kevin Stitt, Governor

A handwritten signature in blue ink, appearing to read "Cindy Byrd".

Cindy Byrd, State Auditor and Inspector