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IN THE COURT OF CIVIL APPEALS OF THE STATE OF OKLAHOMA

DIVISION IV

FILED
COURT OF CIVIL APPEALS
STATE OF OKLAHOMA

CHARLES MAUPIN,
Plaintiff/Appellant,

vs.

OKLAHOMA COUNTY ASSESSOR
Defendant/Appellee.

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SELDEN JONES
CLERK

Case No. 122,354

APPEAL FROM THE DISTRICT COURT OF
OKLAHOMA COUNTY, OKLAHOMA

HONORABLE NATALIE MAI, DISTRICT JUDGE

AFFIRMED

Charles Maupin
Oklahoma City, Oklahoma

Pro Se

Gretchen Crawford
GENERAL COUNSEL
OKLAHOMA COUNTY ASSESSOR
Oklahoma City, Oklahoma

For Defendant/Appellee

OPINION BY GREGORY C. BLACKWELL, PRESIDING JUDGE:

Charles Maupin appeals the court's grant of summary judgment in favor of the Oklahoma County Assessor in his district court appeal of the administrative appeal of his protest of the County's assessment of ad valorem property taxes. Upon careful review, we find that the court's grant of summary judgment was proper and thereby affirm.

I.

Mr. Maupin purchased the subject property, located in Oklahoma City, on April 18, 2012.¹ After purchase, Mr. Maupin demolished the existing home on the lot. The County Assessor valued the property as a vacant lot beginning January 1, 2013.

In 2015, Mr. Maupin, an architect, acquired a building permit and began construction of a new home on the lot.

In 2020, the County Assessor added the value of the improvement to the lot because it appeared to be completed. However, Mr. Maupin informed the County Assessor that he had not yet occupied the property. Accordingly, the County Assessor reduced the fair market value of the property to the value of the lot, plus the value of the building materials, as permitted by statute. At this time, the total fair market valuation of the property was \$206,195 and the capped or taxable market value was \$196,734.

In 2021, the County Assessor increased the fair market valuation to \$237,928 and the taxable market value to \$206,570.

In 2022, the County Assessor determined that Mr. Maupin was occupying the property and assessed the fair market value of the property to be \$491,500 and the taxable value to be \$466,289. While Mr. Maupin now takes issue with

¹ Most of the facts in this section are taken from the County Assessor's motion for summary judgment, which we find to be supported by the exhibits attached to the motion. Additionally, based on examination of Mr. Maupin's response to the motion for summary judgment and a review of the hearing before the trial court held on May 28, 2024, we find that these facts are not in dispute.

this substantial increase in value, the record reflects that he did not appeal the 2022 valuation.

In 2023, the County Assessor determined that the fair market value of the property was \$551,500 and the taxable value of the property remained the same—\$466,289. The County Assessor mailed notice of the increase in value of the property to Mr. Maupin to the same address it had sent all prior notices. Mr. Maupin, in receipt of the notice, appealed the valuation. After an informal hearing in front of the Oklahoma County Board of Equalization, the County Assessor agreed to reduce the fair market value to \$477,500. Thus, after Mr. Maupin's appeal, the fair market value of the property was lower than what it was assessed to be in 2022, and the taxable value of the property remained the same. After this hearing, the Board of Equalization sustained the County Assessor's reduced valuation of the property.

Mr. Maupin then filed a petition in district court against the Board of Equalization and the County Assessor, asking the court to render the Board's decision invalid and reset the property's value to its taxable market value in 2021. The Board of Equalization filed a motion to dismiss, alleging that it was an improper party without the capacity to be sued. The trial court agreed, and dismissed the Board.² The County Assessor also filed a motion to dismiss, alleging that Mr. Maupin failed to issue summons and, therefore, the court did not have jurisdiction. The court, via a minute order filed on June 22, 2023,

² See 68 O.S. § 2880.1(A) which states, "the county board of equalization shall not be considered a party in any litigation from an appeal brought pursuant to this section."

granted Mr. Maupin twenty days to cure the service deficiency. Mr. Maupin was ultimately able to serve the County Assessor, and the case proceeded.

On March 15, 2024, Mr. Maupin filed a one-page motion for summary judgment, alleging that the increase in value of his property from \$208,256.95 in 2021, to \$491,500 in 2022, was unconstitutional. The County Assessor filed a combined response to Mr. Maupin's motion and cross-motion for summary judgment. In its cross-motion, the County Assessor alleged that it was entitled to summary judgment because Mr. Maupin's claim largely pertained to the increase in value of the property in 2022, which Mr. Maupin did not appeal, and his appeal of the 2023 valuation of the property did not comply with the relevant statutory requirements. On June 17, 2024, the trial court granted the County Assessor's cross-motion for summary judgment and denied Mr. Maupin's motion for summary judgment. It is from this order that Mr. Maupin appeals.

II.

The appellate standard of review of summary judgment is *de novo*. *Boyle v. ASAP Energy, Inc.*, 2017 OK 82, ¶ 7, 408 P.3d 183, 187. On appeal, this Court assumes plenary and non-deferential authority to reexamine a district court's legal rulings. *John v. St. Francis Hospital, Inc.*, 2017 OK 81, ¶ 8, 405 P.3d 681, 685. Summary judgment will be affirmed only if the Court determines that there is no dispute as to any material fact and that the moving party is entitled to judgment as a matter of law. *Lowery v. Echostar Satellite Corp.*, 2007 OK 38, ¶ 11, 160 P.3d 959, 963-64.

III.

A.

In determining whether the County Assessor was entitled to summary judgment, we first note that Mr. Maupin's claims against the County Assessor appear to stem from the 2022 increase in the value of the property. For example, Mr. Maupin's petition reads as follows:

5. The 2022 market value established by the Oklahoma County Board of Equalization economically discrimiately [sic] exceeds the fair market value of the Property. The Fair market value of 2022/2023 (and all proceeding years after) assessed values of the taxes for the Property should be reduced to the 2021 actual value of the Property.

ROA 40. Additionally, Mr. Maupin's motion for summary judgment claims that the increase in value from \$206,195 (the taxable market value of the property in 2021) to \$491,500 (the taxable market value of the property in 2022) was unconstitutional.

However, we agree with the County Assessor that the plaintiff's appeal is limited to the 2023 tax year. Title 68 O.S. § 2876(E) provides that when a taxpayer receives notice of an increase in the fair cash value of their real property, the taxpayer has "thirty (30) calendar days from the date the notice was mailed in which to file a written protest with the county assessor specifying objections to the increase in fair cash value or taxable fair cash value by the county assessor" The statute also clarifies that notice shall be mailed to the taxpayer at the taxpayer's last known address and shall have a clearly marked mailing date. *Id.* § 2876(D). The County Assessor may duplicate this notice and

“[s]uch record shall be prima facie evidence as to the fact of notice having been given as required by this section.” *Id.*

Mr. Maupin contended at trial that he did not receive notice of the increase of value. Tr. (May 28, 2024), pg. 13. However, he also admitted that his mailing address in 2022 was the same address to which the County Assessor mailed the 2022 notice on March 15, 2022. *Id.* at 12, ROA 106. Mr. Maupin also admitted at trial that he paid the 2022 taxes in full. Tr. (May 28, 2024), pg. 13. Without receiving the notice in the mail, it is difficult to imagine how Mr. Maupin would have been able to pay that year’s taxes in full. Thus, we find it clear that Mr. Maupin had notice of the 2022 increase, and there is nothing contained in this record which suggests that Mr. Maupin, upon receipt of that notice, initiated an appeal of the County Assessor’s valuation of his property in 2022 pursuant to § 2877. Oklahoma law dictates that “proceedings before the county assessor, boards of equalization and appeals therefrom shall be the sole method by which assessments or equalizations shall be corrected or taxes abated.” 68 O.S. § 2885(A). Accordingly, Mr. Maupin’s failure to avail himself of this exclusive statutory remedy results in a bar to relief on this particular issue.

B.

While Mr. Maupin did not successfully initiate a challenge to the increase in value of his property in 2022, the record reflects that he did successfully initiate an appeal of the County Assessor’s valuation of his property in 2023 pursuant to 68 O.S. § 2877, and an informal hearing was held before the Board of Equalization. After the hearing, the Board of Equalization issued its decision,

which Mr. Maupin then appealed in district court pursuant to § 2880.1. However, upon careful review, we find that the trial court lacked jurisdiction to hear the appeal of the 2023 valuation because Mr. Maupin failed to comply with other statutory requirements in the Ad Valorem Tax Code, being Articles 28, 29, 30, and 31 of Title 68.

When a taxpayer appeals from an order of the County Board of Equalization to district court, it must follow the requirements of 68 O.S. § 2884.

The relevant portions of that statute read as follows:

- A. The full amount of the taxes assessed against the property of any taxpayer who has appealed from a decision affecting the value or taxable status of such property as provided by law shall be paid at the time and in the manner provided by law. If at the time such taxes or any part thereof become delinquent and any such appeal is pending, it shall abate and be dismissed upon a showing that the taxes have not been paid.
- B. When such taxes are paid, or by December 31, whichever is earlier, the persons protesting the taxes shall give notice to the county treasurer that an appeal involving such taxes has been taken and is pending, and shall set forth the total amount of tax that has been paid under protest or required by law to be paid prior to April 1 that will be paid under protest.** The notice shall be on a form prescribed by the Tax Commission. If taxes are paid in two equal installments and the amount paid under protest does not exceed fifty percent (50%) of the full amount of assessed taxes, all protested taxes shall be specified in the second installment payment. If such amount does exceed fifty percent (50%) of the full amount of assessed taxes, then the portion of protested taxes that exceeds fifty percent (50%) of the full amount of assessed taxes shall be specified in the first installment payment and the entire second installment shall be specified to be paid under protest. **The taxpayer shall attach to such notice a copy of the petition filed in the court or other appellate body in which the appeal was taken.** For railroads, air carriers, and public service corporations, the amount of taxes protested shall not exceed the amount of tax calculated on the protested assessed valuation specified in the

complaint filed pursuant to the provisions of subsection A of Section 2881 of this title.

- C. It shall be the duty of the county treasurer to hold taxes paid under protest separate and apart from other taxes collected. Any portion of such taxes not paid under protest shall be apportioned as provided by law. Except as otherwise provided for in this subsection, the treasurer shall invest the protested taxes in the same manner as the treasurer invests surplus tax funds not paid under protest, but shall select an interest-bearing investment medium which will permit prompt refund or apportionment of the protested taxes upon final determination of the appeal. In cases where the amount of the protested ad valorem taxes by a taxpayer is in excess of Fifteen Thousand Dollars (\$15,000.00), the taxpayer may elect to choose the type of investment and where the investment of the protested funds will be deposited as long as the investment is of a type authorized for the county, the depository institution qualifies as a county depository, and the depository institution is located in the applicable county.

Id. § 2884 (emphasis supplied). Thus, in order to successfully appeal a tax valuation, a taxpayer must pay the full amount of taxes assessed and must also give notice, once the taxes are paid, that an appeal is pending, that a specified portion of the tax amount is being paid “under protest,” and attach a copy of the petition to the notice. *Id.* The record reflects that Mr. Maupin did not give statutory notice to the County Treasurer that he had appealed the Board’s order.

In its motion for summary judgment, the County Assessor attached an affidavit from Christie Miller, a deputy treasurer for the office of the Oklahoma County Treasurer. ROA 113. In the affidavit, she asserts that she is responsible for processing protested tax payments. *Id.* She also stated that Mr. Maupin failed to give notice that he was paying his taxes under protest as required by statute because he did not give notice that an appeal was being taken and was pending for the tax protest filed in 2023, he did not give notice that he was paying his ad

valorem taxes under protest for 2023, and, because he did not file notice, it follows that he did not attach a copy of the petition in district court to said notice.

Id.

Oklahoma courts have consistently held that, pursuant to summary judgment procedure, when evidence is presented showing the existence of uncontroverted material facts, the burden shifts to the opposing party to identify those material facts they allege remain in dispute *and* provide supportive evidentiary materials justifying trial on the issue. *Dept. of Securities ex rel. Faught v. Wilcox*, 2011 OK 82, ¶ 18, 267 P.3d 106. In attempting to show the existence of a question that must be tried, the party may not rely on bald contentions that facts exist to defeat the motion. *Id.* ¶ 19. Rather, the party opposing a motion for summary judgment must provide “acceptable evidentiary material,” which is evidence that appears to be convertible to admissible evidence at trial. Okla. Dist. Ct. R. 13(b); *Estate of Crowell v. Board of County Commissioners*, 2010 OK 5, ¶ 8, n.4, 237 P.3d 134. Thus, in light of the affidavit submitted by the County Assessor, the burden shifted to Mr. Maupin to show that he had given proper notice to the County Treasurer, paid the taxes “under protest,” and attached a copy of the petition to this notice.

In his response to the County Assessor’s motion for summary judgment, Mr. Maupin states that an exhibit he attached to the response shows that he paid the taxes under protest. ROA 121. However, he does not address or dispute the County Assessor’s statements that he did not give notice to the County Treasurer. *Id.* The attached exhibit is a picture of a check sent to the Oklahoma

County Treasurer on August 10, 2023, for the amount of \$3,141, with “extreme protest.” ROA 123. However, a photograph of a check is not enough to show that he complied with the other mandates in 68 O.S. § 2884. Specifically, 68 O.S. § 2884 requires not only the payment of the taxes but also that “when such taxes are paid ... the persons protesting the taxes shall give notice to the county treasurer that an appeal involving such taxes has been taken and is pending, and shall set forth the total amount of tax that has been paid under protest or required by law to be paid prior to April 1 that will be paid under protest.” *Id.* § 2884(B). Because the burden shifted to Mr. Maupin to prove that he had fully complied with the notice requirements in 68 O.S. § 2884 and he failed to do so, we find that the court did not err in granted summary judgment in favor of the Oklahoma County Assessor.

The relevant caselaw is in accord. For example, ninety years ago the Oklahoma Supreme Court examined a statute that was nearly identical to the current version of 68 O.S. § 2884. *Dolese Bros. Co. v. Bd. of Comm’rs of Comanche Cnty.*, 1931 OK 480, ¶ 4, 2 P.2d 955, 956. The Court found that the taxpayer had an obligation, upon paying the taxes in protest, “to serve notice thereof on the county treasurer in order that taxes so paid might by him be held separate and apart from other taxes collected by him.” *Id.* The Court specifically held: “We think these provisions of the statute are mandatory, and must be complied with in order to confer jurisdiction upon the district court to entertain the appeal.” *Id.* Similarly, in *Means v. Blevins*, 1995 OK 76, 898 P.2d 1286, the Court’s Order found that the district court lacked jurisdiction over an appeal when a taxpayer

failed to give statutory notice to the county treasurer that an appeal had been taken. Accordingly, we affirm the court's grant of summary judgment in this case as it was undisputed that Mr. Maupin did not give notice of the appeal to the county treasurer and, therefore, the trial court did not have jurisdiction to hear the appeal. *See also Visteon Corp. v. Yazel*, 2004 OK CIV APP 52, ¶ 11, 91 P.3d 690, 693 (“[W]e hold that proof of Visteon’s compliance with § 2884(B) is required for continuing jurisdiction in the trial court to determine if the assessed value was proper.”); *Cactus Drilling Co. v. Hefley*, 2012 OK CIV APP 101, ¶ 16, 290 P.3d 284, 287 (“The language of the statute leaves no room for substantial compliance. Failure to notify the county treasurer of the payment of tax under protest with a copy of the petition for review attached as required by § 2884(B) deprives the court of subject matter jurisdiction to act.”).³

AFFIRMED.

BARNES, J., and HUBER, J., concur.

May 14, 2026

³ Although we find that summary judgment was proper because the trial court lacked jurisdiction to hear the appeal of the 2023 valuation due to the plaintiff’s failure to comply with the statutory notice requirements for a tax protest, we also hold that Mr. Maupin’s tax protest was not meritorious for the reasons stated by the trial court at the hearing below and by the County Assessor in its answer brief.