

ENGROSSED HOUSE
BILL NO. 1038

BY: RHOADS (Karroll) of the
HOUSE

and

HERBERT of the SENATE

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68
O.S. 1981, SECTIONS 24305, AS LAST AMENDED BY
SECTION 17, CHAPTER 339, O.S.L. 1990 AND 24306, AS
LAST AMENDED BY SECTION 4, CHAPTER 63, O.S.L. 1990
(68 O.S. SUPP. 1990, SECTIONS 24305 AND 24306),
WHICH RELATE TO PERSONAL PROPERTY TAXES;
ELIMINATING PROCEDURE FOR PERFECTION OF CERTAIN
LIENS; MAKING CERTAIN LIENS SUPERIOR TO OTHER
LIENS; AND DECLARING AN EMERGENCY.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1981, Section 24305, as
last amended by Section 17, Chapter 339, O.S.L. 1990 (68 O.S. Supp.
1990, Section 24305), is amended to read as follows:

Section 24305. Within sixty (60) days after taxes on personal
property shall become delinquent as of April 1, the county treasurer
shall mail notice to the last-known address of such delinquent
taxpayer and cause a general notice to be published one time in some
newspaper of general circulation, published in the county, giving
the name of each person owing delinquent personal taxes, stating the
amount thereof due, and stating that such delinquent personal taxes,

if not paid within thirty (30) days from date of this publication, shall be placed on a personal tax lien docket in the office of the county treasurer and the homestead exemption of such taxpayer shall be canceled pursuant to Section 2409.1 of this title. ~~Said lien shall be perfected by filing a copy with the county clerk in the same manner that other mortgages and liens are effected with the county clerk, subject to the recording laws of this state.~~ Said liens are superior to all other liens, conveyances or encumbrances filed subsequent thereto, on real or personal property. The tax lien shall be a lien on all real and personal property of the taxpayer in the county for a period of seven (7) years. From and after the entry of such tax upon such tax lien docket, any person claiming any interest in any land or personal property can sue the county treasurer and board of county commissioners in the district court to determine the validity or priority of said lien.

SECTION 2. AMENDATORY 68 O.S. 1981, Section 24306, as last amended by Section 4, Chapter 63, O.S.L. 1990 (68 O.S. Supp. 1990, Section 24306), is amended to read as follows:

Section 24306. A. Within thirty (30) days after publication of the general notice required in the provisions of Section 24305 of this title, the county treasurer shall cause a personal tax lien record to be made in a docket for such purpose, showing the names and addresses of all persons, firms, and corporations owing delinquent personal taxes, setting forth the delinquent years and amounts due and unpaid, together with penalty and costs as provided for by Section 24303 of this title. Said liens are superior to all other liens, conveyances or encumbrances filed subsequent thereto, on real or personal property. The tax lien shall be a lien on all personal and real property of the person, firm, or corporation owing the delinquent tax for a period of seven (7) years from the date of said tax lien, and, if not collected within said seven (7) years from the date upon which such tax became due and payable, said

unpaid personal property taxes shall cease to be a lien upon any real or personal property of the person, firm, or corporation owing the tax. The provisions of this section shall not apply to taxes which became due or payable prior to January 1, 1971.

B. It shall be the duty of the county treasurer to collect all delinquent personal taxes due and unpaid, together with penalties and costs, as provided for by Section 24303 of this title, and costs and lien fee in the amount of Five Dollars (\$5.00), and, upon receiving the same, shall release the lien on the personal tax lien docket.

C. The county treasurer shall keep a personal tax lien docket in the form prescribed by the State Auditor and Inspector and shall enter on said docket the names and addresses of delinquent taxpayers along with the other information required by the provisions of this section.

D. Upon compliance with the provisions of this section and Section 24305 of this title, the county treasurer may enter in the personal property tax lien docket the following statement:

"All unpaid items contained in this tax roll have been transferred to the personal property tax lien docket for this year." No further entries are required and the personal property tax roll for that year may be closed. The provisions of this section apply to all personal property tax rolls after 1970. All unpaid personal property taxes shall become a lien on any real estate owned by the taxpayer.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

Passed the House of Representatives the 26th day of February, 1991.

Speaker of the House of
Representatives

Passed the Senate the ____ day of _____, 1991.

President of the Senate