

ENGROSSED HOUSE
BILL NO. 1431

BY: ADAIR and ISAAC of the
HOUSE

and

ROBERTS of the SENATE

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING 68
O.S. 1981, SECTIONS 24201 AND 24303, AS LAST
AMENDED BY SECTION 1, CHAPTER 76, O.S.L. 1989, AND
SECTIONS 113 AND 115, CHAPTER 162, O.S.L. 1988 (68
O.S. SUPP. 1990, SECTIONS 24303, 2913 AND 2915),
WHICH RELATE TO THE PAYMENT OF AD VALOREM TAXES;
MODIFYING NOTICE REQUIREMENT FOR THE PAYMENT OF AD
VALOREM TAXES; MODIFYING PAYMENT DATE AND
PROCEDURES; AMENDING SECTION 27, CHAPTER 321,
O.S.L. 1989, AS AMENDED BY SECTION 3, CHAPTER 322,
O.S.L. 1990 (68 O.S. SUPP. 1990, SECTION 2949),
WHICH RELATES TO PERSONAL PROPERTY TAX EXEMPTIONS
FOR CERTAIN PERSONS; MODIFYING APPLICATION FORM;
AND PROVIDING EFFECTIVE DATES.

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

SECTION 1. AMENDATORY 68 O.S. 1981, Section 24201, is
amended to read as follows:

Section 24201. ~~No demand of taxes shall be necessary, but it~~ It
shall be the duty of every person subject to taxation under this
Code to attend the treasurer's office and pay his taxes; and if any

person neglects so to attend and pay his taxes until after they have become delinquent, the treasurer shall collect the same in the manner provided by law. If any person owing taxes, removes from one county to another in this state, the county treasurer shall forward such tax claim to the treasurer of the county to which such person has removed, and such taxes shall be collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges. The county treasurer may visit, in person or by deputy, places other than the county seat for the purpose of receiving taxes. Nothing herein shall be so construed as to prevent an agent of any person subject to taxation from paying his said taxes.

~~Notwithstanding the other provisions of this Code and of this section that no demand for ad valorem taxes shall be necessary, the~~
The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to his office by the county assessor, mail to each taxpayer at the taxpayer's last-known address a statement showing separately the amount of all ad valorem taxes assessed against such taxpayer's real, personal and intangible property for the current year and all delinquent taxes remaining unpaid thereon for previous years. It is expressly provided, however, that failure of any taxpayer to receive such statement, or failure of the treasurer to so mail the same, shall not in any way extend the date by which such taxes shall be due and payable nor relieve the taxpayer of the duty and responsibility of paying same as provided by law.

It shall be the mandatory duty of the county treasurer to request an appropriation for necessary postage and expense to defray the cost of furnishing taxpayers the statement herein provided and it shall be the mandatory duty of the board of county commissioners and the county excise board to make such appropriation.

SECTION 2. AMENDATORY 68 O.S. 1981, Section 24303, as last amended by Section 1, Chapter 76, O.S.L. 1989 (68 O.S. Supp. 1990, Section 24303), is amended to read as follows:

Section 24303. (a) All taxes levied upon an ad valorem basis for each fiscal year shall become due and payable on the first day of November. The exclusive method for payment shall be as follows:

1. Unless one-half (1/2) of the taxes so levied has been paid on or before the first day of January, the entire tax levy for such fiscal year shall become delinquent on said date.

2. If the first half of the taxes levied upon an ad valorem basis for any such fiscal year has been paid on or before the first day of January, the second half shall become delinquent on the first day of April thereafter.

In no event may payment be made in more than two equal installments subject to the provisions of the payment schedule specified in this subsection.

(b) If the total tax owed is Ten Dollars (\$10.00) or less, then the total amount must be paid on or before January 1 and if the total tax is not paid on or before January 1, the unpaid balance owing shall become delinquent on the first day of January and shall be subject to delinquent charges as provided for in this section.

(c) All delinquent taxes shall bear interest at the rate of one and one-half percent (1 1/2%) per month or major fraction thereof until paid. In no event shall such interest exceed a sum equal to the unpaid principal amount of tax, and when such interest has accumulated to a sum equivalent to one hundred percent (100%) of the unpaid tax the further running of interest shall cease.

(d) The county treasurer shall stamp the date of receipt on each letter received containing funds for payment of taxes and no interest shall be added or charged after the receipt of such letter or the amount due. ~~No demand for taxes shall be necessary but it~~ It shall be the duty of every person subject to taxation according to

the law to attend the county treasurer's office and pay his taxes. If any person neglects to pay his taxes until after they have become delinquent, the county treasurer is directed and required to collect the delinquent tax as provided for by law. The first half of taxes payable pursuant to the provisions of this section shall not become delinquent until thirty (30) days after the tax rolls have become completed and filed by the county assessor with the county treasurer.

SECTION 3. AMENDATORY Section 113, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Section 2913), is amended to read as follows:

Section 2913. A. All taxes levied upon an ad valorem basis for each fiscal year shall become due and payable on the first day of November, ~~and, unless~~. The exclusive method for payment shall be as follows:

1. Unless one-half (1/2) of the taxes so levied has been paid on or before the first day of January, the entire tax levy for such fiscal year shall become delinquent on said date.

2. If the first half of the taxes levied upon an ad valorem basis for any such fiscal year has been paid on or before the first day of January, the second half shall become delinquent on the first day of April thereafter.

In no event may payment be made in more than two equal installments subject to the provisions of the payment schedule specified in this subsection.

B. If the total tax owed is Ten Dollars (\$10.00) or less, then the total amount must be paid on or before January 1. If the total tax is not paid on or before January 1, the unpaid balance owing shall become delinquent on the first day of January and shall be subject to delinquent charges as provided for in this section.

C. All delinquent taxes shall bear interest at the rate of one and one-half percent (1 1/2%) per month or major fraction thereof

until paid. In no event shall such interest exceed a sum equal to the unpaid principal amount of tax, and when such interest has accumulated to a sum equivalent to one hundred percent (100%) of the unpaid tax the further accumulation of interest shall cease.

~~B.~~ D. The county treasurer shall stamp the date of receipt on each letter received containing funds for payment of taxes and no interest shall be added or charged after the receipt of such letter or the amount due. ~~No demand for taxes shall be necessary but it~~ It shall be the duty of every person subject to taxation according to the law to attend the county treasurer's office and pay his taxes. If any person neglects to pay his taxes until after they have become delinquent, the county treasurer is directed and required to collect the delinquent tax as provided for by law. The first half of taxes payable pursuant to the provisions of this section shall not become delinquent until thirty (30) days after the tax rolls have become completed and filed by the county assessor with the county treasurer.

SECTION 4. AMENDATORY Section 115, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Section 2915), is amended to read as follows:

Section 2915. A. ~~No demand of taxes shall be necessary, but it~~ It shall be the duty of every person subject to taxation under this Code to attend the treasurer's office and pay his taxes; and if any person neglects so to attend and pay his taxes until after they have become delinquent, the treasurer shall collect the same in the manner provided by law. If any person owing taxes, removes from one county to another in this state, the county treasurer shall forward such tax claim to the treasurer of the county to which such person has removed, and such taxes shall be collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges. The county treasurer may visit, in person or by deputy, places other than the county seat for the

purpose of receiving taxes. Nothing herein shall be so construed as to prevent an agent of any person subject to taxation from paying his said taxes.

B. ~~Notwithstanding the other provisions of this Code and of this section that no demand for ad valorem taxes shall be necessary,~~ The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to his office by the county assessor, mail to each taxpayer at the taxpayer's last-known address a statement showing separately the amount of all ad valorem taxes assessed against such taxpayer's real and personal property for the current year and all delinquent taxes remaining unpaid thereon for previous years. It is expressly provided, however, that failure of any taxpayer to receive such statement, or failure of the treasurer to so mail the same, shall not in any way extend the date by which such taxes shall be due and payable nor relieve the taxpayer of the duty and responsibility of paying same as provided by law.

C. The statement required by this section shall contain an explanation of how the ad valorem tax bill is calculated using language so that a person of common understanding would know what is intended. The statement shall also contain an explanation of the manner in which ad valorem taxes are apportioned between the county, school district or other jurisdiction levying ad valorem taxes.

D. It shall be the mandatory duty of the county treasurer to request an appropriation for necessary postage and expense to defray the cost of furnishing taxpayers the statement herein provided and it shall be the mandatory duty of the board of county commissioners and the county excise board to make such appropriation.

SECTION 5. AMENDATORY Section 27, Chapter 321, O.S.L. 1989, as amended by Section 3, Chapter 322, O.S.L. 1990 (68 O.S. Supp. 1990, Section 2949), is amended to read as follows:

Section 2949. A. Beginning with the year 1990 and for each year thereafter, any person sixty-two (62) years of age or older, who is the head of a household, is a resident of and is domiciled in this state during the entire preceding calendar year, whose gross household income for the preceding year did not exceed Ten Thousand Dollars (\$10,000.00) and owns and resides in a manufactured home which is located on land not owned by the owner of the manufactured home may receive an exemption on the manufactured home in an amount equal to Two Thousand Dollars (\$2,000.00).

B. The application for the exemption provided by this section shall be made each year before March 15 or within thirty (30) days from and after the receipt by the taxpayer of notice of valuation increase, whichever is later and upon the form prescribed by the Oklahoma Tax Commission, which shall require the taxpayer to certify as to the amount of gross income. Upon request of the county assessor, the Tax Commission shall assist in verifying the correctness of the amount of said gross income. The form prescribed by the Oklahoma Tax Commission pursuant to this section shall state in bold letters that the form is to be returned to the county assessor of the county in which the manufactured home is located.

C. For persons sixty-five (65) years of age or older as of March 15 and who have previously qualified for the exemption provided by this section, no annual application shall be required in order to receive the exemption provided by this section; however, any person whose gross household income in any calendar year exceeds the amount specified in this section in order to qualify for the exemption provided by this section shall notify the county assessor and the exemption shall not be allowed for the applicable year. Any executor or administrator of an estate within which is included a homestead property exempt pursuant to the provisions of this section shall notify the county assessor of the change in status of the

homestead property if such property is not the homestead of a person who would be eligible for the exemption provided by this section.

D. As used in this section:

1. "Gross household income" means the gross amount of income of every type, regardless of the source, received by all persons occupying the same household, whether such income was taxable or nontaxable for federal or state income tax purposes, including pensions, annuities, federal Social Security, unemployment payments, veterans' disability compensation, public assistance payments, alimony, support money, workers' compensation, loss-of-time insurance payments, capital gains and any other type of income received, and excluding gifts; and

2. "Head of household" means a person who as owner or joint owner maintains a home and furnishes the support for said home, furnishings, and other material necessities.

SECTION 6. Sections 1 and 2 of this act shall become effective September 1, 1991.

SECTION 7. Sections 3 and 4 of this act shall become effective January 1, 1992.

Passed the House of Representatives the 12th day of March, 1991.

Speaker of the House of
Representatives

Passed the Senate the ____ day of _____, 1991.

President of the Senate