

ENROLLED SENATE
BILL NO. 54

BY: HERBERT and RUBOTTOM of the
SENATE

and

ISAAC of the HOUSE

AN ACT RELATING TO COUNTIES AND COUNTY OFFICERS AND
REVENUE AND TAXATION; AMENDING 19 O.S. 1981,
SECTION 349, AS AMENDED BY SECTION 2, CHAPTER 67,
O.S.L. 1990 (19 O.S. SUPP. 1990, SECTION 349),
WHICH RELATES TO LANDS OWNED BY COUNTIES, AND 68
O.S. 1981, SECTION 24333, WHICH RELATES TO THE AD
VALOREM TAX CODE; SPECIFYING LANDS TO WHICH CERTAIN
AUTHORIZATION TO CONVEY AND EXECUTE DEEDS OF
CONVEYANCE APPLIES; DELETING CERTAIN PROCEDURE FOR
SALE OF CERTAIN VACANT LOTS; PROVIDING AN EFFECTIVE
DATE; AND DECLARING AN EMERGENCY.

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

SECTION 1. AMENDATORY 19 O.S. 1981, Section 349, as amended by Section 2, Chapter 67, O.S.L. 1990 (19 O.S. Supp. 1990, Section 349), is amended to read as follows:

Section 349. A. The county commissioners of counties of the State of Oklahoma are hereby authorized and empowered to execute offers to convey lands and to execute deeds of conveyance on such lands as are owned by such counties, acquired through gift, purchase, condemnation or tax resale, and no longer needed for county purposes, to the United States of America or any city, town or school district said county, for a consideration to be determined by such commissioners, to aid the United States of America or any city or town within the said county in the acquisition of such lands by purchase, condemnation or otherwise, required for sites for forest reserves, game preserves, national parks, irrigation or drainage projects, or for needful public buildings, and for any other purpose for the United States Government or any city or town within said county. Conveyances of like character heretofore made to the United States Government or any city or town within said county, are in all things hereby ratified, confirmed and legalized.

B. The county commissioners of counties of the State of Oklahoma are hereby authorized and empowered to execute deeds of conveyance of such lands as are owned by said counties within the corporate limits of any city or town providing such lands are deemed by the county commissioners of said county to be surplus to the

needs of the county. Any such lands so conveyed may be used by such city or town for any purpose authorized by law or conveyed by such city or town in any manner authorized by law. Neither the county nor the city or town, in any such transaction, shall be liable for any liens or encumbrances upon said property; however, any such liens or encumbrances shall remain attached to said property until satisfied, discharged or expired by operation of law.

SECTION 2. AMENDATORY 68 O.S. 1981, Section 24333, is amended to read as follows:

Section 24333. (a) On the day said real estate is advertised for resale, the county treasurer shall offer same for sale at his office between the hours of nine o'clock a.m. and four o'clock p.m. and continue said sale thereafter from day to day between such hours until all of said real estate is sold. Said real estate shall be sold at public auction to the highest bidder for cash.

(b) All property must be sold for a sum not less than two-thirds of the assessed value of such real estate as fixed for the current fiscal year, or for the total amount of taxes, penalties, interest and costs due on such property, whichever is the lesser; and if there is no bid equal to or greater than the sum so required, the county treasurer shall bid off the same in the name of the county. All property bid off in the name of the county shall be for the amount of all taxes, penalties, interest and costs due thereon, and the county treasurer shall issue a deed therefor to the board of county commissioners for the use and benefit of the county.

(c) The county shall not be liable to the state or any taxing district thereof for any part of the amount for which any property may be sold to such county. All property bid off in the name of the county shall be exempt from ad valorem taxation as long as title is held for the county.

SECTION 3. This act shall become effective July 1, 1991.

SECTION 4. 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.