

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 255

BY: ROBINSON

AS INTRODUCED

AN ACT RELATING TO MOTOR VEHICLES AND REVENUE AND TAXATION; AMENDING SECTION 16, CHAPTER 179, O.S.L. 1985, AS LAST AMENDED BY SECTION 1, CHAPTER 116, O.S.L. 1990, SECTION 20, CHAPTER 179, O.S.L. 1985, AS LAST AMENDED BY SECTION 1, CHAPTER 24, O.S.L. 1990, SECTION 21, CHAPTER 179, O.S.L. 1985, AS AMENDED BY SECTION 3, CHAPTER 80, O.S.L. 1988, SECTION 22, CHAPTER 179, O.S.L. 1985, AS LAST AMENDED BY SECTION 4, CHAPTER 80, O.S.L. 1988 AND SECTION 38, CHAPTER 179, O.S.L. 1985 (47 O.S. SUPP. 1990, SECTIONS 1113, 1117, 1118, 1119 AND 1135), WHICH RELATE TO THE OKLAHOMA VEHICLE LICENSE AND REGISTRATION ACT AND SECTIONS 13 AND 88, CHAPTER 162, O.S.L. 1988, AND 68 O.S. 1981, SECTION 24312, AS LAST AMENDED BY SECTION 9, CHAPTER 80, O.S.L. 1988, AND AS RENUMBERED BY SECTION 161, CHAPTER 162, O.S.L. 1988 (68 O.S. SUPP. 1990, SECTIONS 2813, 2888 AND 3106), WHICH RELATE TO THE AD VALOREM TAX CODE; PROVIDING THAT CERTAIN MANUFACTURED HOMES NOT BE SUBJECT TO AD VALOREM TAXATION; REQUIRING THAT CERTAIN MANUFACTURED HOMES BE REGISTERED PURSUANT TO OKLAHOMA VEHICLE LICENSE AND REGISTRATION ACT; MODIFYING REQUIREMENTS FOR OWNERS OF CERTAIN MANUFACTURED HOMES; DELETING

CERTAIN FEE; PROVIDING PROCEDURES FOR OBTAINING AND DISPLAYING CERTAIN DECAL; REQUIRING OKLAHOMA TAX COMMISSION TO PROVIDE CERTAIN INFORMATION TO COUNTY TREASURERS; MODIFYING CERTAIN RECORDKEEPING REQUIREMENTS; DELETING REQUIREMENT FOR COMMISSION TO FURNISH CERTAIN INFORMATION TO COUNTY ASSESSOR; SPECIFYING AMOUNT OF LICENSE FEE FOR MANUFACTURED HOME; PROVIDING FOR APPORTIONMENT OF SUCH FEE; SPECIFYING PROPERTY TO BE CONSIDERED HOMESTEAD UNDER CERTAIN CIRCUMSTANCES; PROVIDING THAT VALUE OF MANUFACTURED HOME NOT BE SUBJECT TO AD VALOREM TAXATION AND DELETING CERTAIN PROCEDURES; ALLOWING SEPARATE PAYMENT OF REGISTRATION FEES AND CERTAIN AD VALOREM TAXES UNDER CERTAIN CIRCUMSTANCES; PROVIDING THAT CERTAIN SECURITY INTEREST HOLDERS NOT BE SUBJECT TO CERTAIN AD VALOREM TAXES; REPEALING SECTIONS 11 AND 12, CHAPTER 162, O.S.L. 1988 (68 O.S. SUPP. 1990, SECTIONS 2811 AND 2812), WHICH RELATE TO AD VALOREM TAXATION OF MANUFACTURED HOMES; AND PROVIDING EFFECTIVE DATES.

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

SECTION 1. AMENDATORY Section 16, Chapter 179, O.S.L. 1985, as last amended by Section 1, Chapter 116, O.S.L. 1990 (47 O.S. Supp. 1990, Section 1113), is amended to read as follows:

Section 1113. A. Upon the filing of a registration application and the payment of the fees provided for in the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title, the Oklahoma Tax Commission shall assign to the vehicle described in

the application a distinctive number, and issue the owner of the vehicle a certificate of registration and one license plate or a yearly decal for the year that a license plate is not issued. Such yearly decal shall have an identification number and the last two numbers of the registration year for which it shall expire. Except as provided by Section 1113A of this title, the license plate shall remain with the vehicle until a replacement license plate is applied for. The yearly decal will validate said license plate for each registration period other than the year the license plate is issued. The license plate and decal shall be of such size, color, design and numbering as the Commission may direct. The license plate shall be securely attached to the rear of the vehicle, except truck-tractor plates which shall be attached to the front of the vehicle. The Commission may, with the concurrence of the Department of Public Safety, by Joint Rule, change and direct the manner, place and location of display of any vehicle license plate when such action is deemed in the public interest. The license plate, decal and all letters and numbers must be clearly visible at all times. Upon payment of the annual registration fee provided in Section 1133 of this title, the Oklahoma Tax Commission may issue a permanent nonexpiring license plate to an owner of ten or more motor vehicles and for vehicles registered under the provisions of Section 1120 of this title. Upon payment of the annual registration fee, the Commission shall issue a certificate of registration that shall be carried at all times in the vehicle for which it is issued. The permanent nonexpiring license plate shall be returned to the Commission upon the sale of a vehicle by the owner to whom the permanent nonexpiring license plate is issued.

B. The license plates required under the provisions of this act, Section 1101 et seq. of this title, shall conform to the requirements and specifications listed hereinafter:

1. Each license plate shall have a space for the placement of the yearly decals for each succeeding year of registration after the initial issue;

2. The provisions of this act regarding the issuance of yearly decals shall not apply to the issuance of apportioned license plates, including license plates for state vehicles, and exempt plates for governmental entities;

3. Within the limits herein prescribed the Commission shall design the official vehicle license plates with the legend "Oklahoma OK". Except for personalized license plates and license plates issued for motorcycles and mopeds, the emblem on the state flag of Oklahoma as provided for in Section 91 of Title 25 of the Oklahoma Statutes shall be a part of all license plates issued after December 31, 1988. The Commission may continue to issue license plates with the legend "Oklahoma is OK" until any inventory of such license plates is depleted. The license plates shall be issued with the letters and numerals in the colors of green and white. All license plates and decals shall be made with reflectorized material as a background to the letters, numbers and characters impressed thereon. The reflectorized material shall be of such a nature as to provide effective and dependable brightness during the service period for which the license plate or decal is issued; and

4. The Commission shall design appropriate official license plates for all state vehicles. Such license plates shall be permanent in nature and designed in such manner as to remain with the vehicle for the duration of the vehicle's life span or until the title is transferred to a nongovernmental owner.

C. Where the applicant has satisfactorily shown that he owns the vehicle sought to be registered but is unable to produce documentary evidence of his ownership a license plate may be issued upon approval by the Commission. In such instances the reason for not issuing a certificate of title shall be indicated on the receipt

given to the applicant. It shall still be the duty of the applicant to immediately take all necessary steps to obtain his Oklahoma certificate of title and it shall be unlawful for him to sell said vehicle until such certificate has been obtained in his name.

D. The certificate of registration provided for in this section shall be in convenient form, and the certificate of registration, or a certified copy or photostatic copy thereof, duly authenticated by the Commission, shall be carried at all times in or upon commercial vehicles so registered, in such manner as to permit a ready examination thereof upon demand by any peace officer of the state or duly authorized employee of the Department of Public Safety. Any such officer or agent may seize and hold such commercial vehicle when the operator of the same does not have the registration certificate in his possession or when any such officer or agent determines that the registration certificate has been obtained by misrepresentation of any essential or material fact or when any number or identifying information appearing on such certificate has been changed, altered, obliterated or concealed in any way, until the proper registration or identification of such vehicle has been made or produced by the owner thereof.

E. For the first year that any manufactured home is registered in this state, the Commission shall issue a metal license plate which shall be affixed to the manufactured home. ~~Manufactured homes previously registered and subject to ad valorem taxation as provided by law shall have the metal license plate affixed at the time ad valorem taxes are paid for such manufactured home.~~ The owner of the home shall be required to affix such plate to the home. The Commission shall make sufficient plates available to the various motor license agents of the state in order for an owner of a manufactured home to acquire the plate. ~~A One Dollar (\$1.00) fee shall be charged for issuance of any plate. Such fee shall be~~

~~apportioned each month to the General Revenue Fund of the State Treasury.~~

F. The owner of a manufactured home which has been registered and subject to ad valorem taxation prior to January 1, 1992, shall be required to pay any and all ad valorem taxes due on the home for the period ending December 31, 1991, pursuant to the provisions of the Ad Valorem Tax Code. For calendar year 1992, such owner shall be required to register the home pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title, not later than July 1, 1992, and shall be required to pay one-half (1/2) of the annual fee required by Section 1135 of this title for such registration. For calendar year 1993 and thereafter, such owner shall be required to register the home pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title, and shall be required to pay the full annual fee required by Section 1135 of this title for such registration.

F. G. The manufactured home license plate shall be designed so that it is easily visible for purposes of verification ~~by a county assessor~~ that the manufactured home is properly ~~assessed for ad valorem taxation~~ registered as required by the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of this title. The plate shall be designed for a yearly decal. In ~~the first~~ each year of registration, a decal shall be issued for placement on the license plate indicating payment of applicable registration fees and excise taxes; provided, the owner of a manufactured home may obtain a replacement metal plate in any year of registration. ~~In the second and all subsequent years for which the manufactured home is subject to ad valorem taxation, an annual decal shall be affixed to the license plate as evidence of ad valorem tax payment.~~ The Commission shall issue decals to the various ~~county treasurers~~ motor license agents of the state in order for a manufactured home owner

to obtain such decal each year. Upon ~~presentation of a valid ad valorem tax receipt~~ registration of the manufactured home and payment of all fees required by Section 1135 of this title, the manufactured home owner shall be issued the annual decal.

G. H. Upon the registration of a manufactured home in this state for the first time or upon discovery of a manufactured home previously registered within this state for which the information required by this subsection is not known, the Oklahoma Tax Commission shall obtain:

1. the name of the owner of the manufactured home;
2. the serial number or identification number of the manufactured home;
3. a legal description or address of the location for the home;
4. the actual retail selling price of the manufactured home excluding Oklahoma taxes;
5. the certificate of title number for the home; and
6. any other information which the Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located. Such information shall be entered into a computer data system which shall be used by the Oklahoma Tax Commission to provide information to county ~~assessors~~ treasurers upon request ~~by the assessor~~. The ~~assessor~~ treasurer may request any information from the system in order to properly ~~assess a manufactured home for ad valorem taxation~~ apportion the registration fees from a manufactured home as required by Section 1135 of this title.

SECTION 2. AMENDATORY Section 20, Chapter 179, O.S.L. 1985, as last amended by Section 1, Chapter 24, O.S.L. 1990 (47 O.S. Supp. 1990, Section 1117), is amended to read as follows:

Section 1117. A. Beginning January 1, 1985, unless otherwise provided by law, any person purchasing a new or used manufactured

home or owning a manufactured home which has not been registered in this state shall register such manufactured home pursuant to the provisions of subsection B of this section and obtain a certificate of title as provided in Section 1105 of this title.

B. The application for registration and certificate of title shall be made to the Oklahoma Tax Commission or to a motor license agent. Such application shall be accompanied by the registration fees required by Section 1135 of this title and any penalties thereon. The application for registration and certificate of title shall include:

1. the name of the owner of the manufactured home; and
2. the serial number or identification number of the manufactured home; and
3. a legal description or address of the location; and
4. the actual retail selling price of the manufactured home excluding Oklahoma taxes; and
5. any other information which the Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located.

Upon the filing of an application for registration and certificate of title, the payment of fees as required by Section 1133 and Section 1135 of this title, and the excise tax as provided for in Section 2104.3 of Title 68 of the Oklahoma Statutes ~~and the furnishing of proof satisfactory to the Commission or motor license agent that all ad valorem taxes have been paid~~, the Commission or motor license agent shall assign the manufactured home a distinctive number and shall issue to the owner of the manufactured home a certificate of title, a manufactured home registration receipt, Manufactured Home Registration Decal, and an excise tax receipt. The certificate of title number shall be recorded in the computer

system required by Section 1113 of this title in order to collect and store information concerning the ~~subsequent ad valorem tax payments~~ registration for such manufactured home. Said receipts and decal shall be permanently attached to the title by the Commission or agent. An excise tax receipt so attached shall constitute evidence of payment of the excise tax required by the provisions of Section 2104.3 of Title 68 of the Oklahoma Statutes. Thereafter, until January 1, 1992, the owner of a manufactured home shall be assessed the ad valorem tax as provided in Article 24 of Title 68 of the Oklahoma Statutes. On and after January 1, 1992, the owner of a manufactured home shall be required to register the home as required by subsections E and F of Section 1113 of this title.

C. If an applicant has satisfactorily shown to the Commission or to a motor license agent, that said applicant owns the manufactured home sought to be registered, but is unable to produce the documentary evidence of title, the Commission or motor license agent may issue a manufactured home registration receipt, Manufactured Home Registration Decal and excise tax receipt to the applicant. In such instances, the Commission or motor license agent shall indicate on the receipt given the applicant the reason for not issuing a certificate of title. It shall be the duty of the applicant to immediately take all necessary steps to obtain his Oklahoma certificate of title. It shall be unlawful for such applicant to sell said manufactured home until such title has been obtained by the applicant. After receiving a certificate of title, the applicant shall then take such title, registration and excise tax receipts and decal to the Commission or motor license agent for permanent attachment of the receipts to the title.

SECTION 3. AMENDATORY Section 21, Chapter 179, O.S.L. 1985, as amended by Section 3, Chapter 80, O.S.L. 1988 (47 O.S. Supp. 1990, Section 1118), is amended to read as follows:

Section 1118. A. By December 31, 1984, the Commission shall have issued a certificate of title conforming to the provisions of Section 1117 of this title, to each person, owning a manufactured home, who has registered and received a certificate of title pursuant to the provisions of Section 1113 of this title and who has paid the required excise tax.

~~B. By December 31, 1984, the Commission shall have furnished to the county assessor in each county where a manufactured home is located which is not listed on the tax rolls of such county and the person owning such manufactured home has registered and obtained a Manufactured Home License Registration Decal the following information:~~

- ~~1. The name of the owner of such manufactured home;~~
- ~~2. The serial number or identification number of the manufactured home;~~
- ~~3. The registration number issued for the manufactured home;~~
- ~~4. The legal description or address of the location of the manufactured home;~~
- ~~5. The actual retail selling price of the manufactured home excluding Oklahoma state taxes; and~~
- ~~6. Any other information necessary to enable the county assessor of the county in which the manufactured home is located to list and assess the ad valorem tax required by Article 24 of Title 68 of the Oklahoma Statutes.~~

~~C. Effective July 1, 1984, the The Commission or a motor license agent shall issue certificates of title which conform to the provisions of Section 1117 of this title to any person applying for a certificate of registration or a certificate of title for a manufactured home.~~

~~D. Effective July 1, 1984, and thereafter as C. As necessary, the Commission shall provide each motor license agent with a school~~

district map of the county designating the boundaries of each school district and the code number of each district.

~~E. Effective July 1, 1984, and thereafter as~~ D. As necessary, the State Department of Education shall provide the Oklahoma Tax Commission with a school district map designating the boundaries of each school district and the code number of each district.

SECTION 4. AMENDATORY Section 22, Chapter 179, O.S.L. 1985, as last amended by Section 4, Chapter 80, O.S.L. 1988 (47 O.S. Supp. 1990, Section 1119), is amended to read as follows:

Section 1119. Upon proper registration and receipt of a certificate of title pursuant to the provisions of Section 1117 of this title by the person owning a new or used manufactured home, the Commission shall furnish by June 1 and by December 31 of each year to the county assessor in the county in which the manufactured home is or is to be located the following information:

1. The name of the owner of the manufactured home;
 2. The serial number or identification number of the manufactured home;
 3. The legal description, the address, or the location where the manufactured home is to be located;
 4. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes;
 5. The registration number issued for the manufactured home;
- and
6. Any other information necessary to enable the county assessor treasurer to list and assess the proper ad valorem tax required by Article 24 of Title 68 of the Oklahoma Statutes apportion the registration fees from a manufactured home as required by this act. If ownership of the manufactured home has passed by operation of law and a new certificate of title has been issued for such home, the Commission shall also furnish such information to the appropriate county assessors.

SECTION 5. AMENDATORY Section 38, Chapter 179, O.S.L. 1985 (47 O.S. Supp. 1990, Section 1135), is amended to read as follows:

Section 1135. A. License fees for a manufactured home registered pursuant to the provisions of Section ~~20~~ 1117 of this ~~act~~ title shall be as follows:

1. Where the actual retail selling price, excluding Oklahoma state taxes, is One Thousand Five Hundred Dollars (\$1,500.00) or less, the registration fee shall be Twenty-five Dollars (\$25.00); and

2. Where the actual retail selling price, excluding Oklahoma state taxes, is in excess of One Thousand Five Hundred Dollars (\$1,500.00), the registration fee shall be Twenty-five Dollars (\$25.00) plus seventy-five cents (\$0.75) for each One Hundred Dollars (\$100.00) or any fraction thereof, in excess of One Thousand Five Hundred Dollars (\$1,500.00).

B. Beginning January 1, 1992, the license fee for a manufactured home for each year after the first year shall be ninety-five percent (95%) of the rate for the previous year, for a period of ten (10) years; provided, the minimum fee shall be Twenty-five Dollars (\$25.00).

C. Five percent (5%) of all such registration fees and penalties shall be credited each month by the State Treasurer to the Oklahoma Tax Commission Revolving Fund. The remaining ninety-five percent (95%) of such registration fees and penalties shall be distributed to the county treasurer of the county in which the manufactured home is located or is to be located as designated by the registration certificate for apportionment in the same manner as ad valorem taxes are apportioned.

SECTION 6. AMENDATORY Section 13, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Section 2813), is amended to read as follows:

Section 2813. A. ~~On the first day of January of each year~~
January 1, 1992, the county assessor of the county in which a
manufactured home is located shall list, assess and tax such
manufactured home as required by the provisions of Section ~~12~~ 2812
of this ~~act~~ title and the Ad Valorem Tax Code, Section 2801 et seq.
of this title.

~~B.~~ In addition to the other requirements prescribed by law for
the listing and assessing of real property pursuant to the
provisions of the Ad Valorem Tax Code, when listing the value of
real property on which a manufactured home is located and owned by
the person owning the manufactured home and when listing the value
of the improvements thereon, the county assessor shall separately
describe and identify the value of the manufactured home apart from
the real property and the value of the other improvements thereon.
The value of the real property, the manufactured home, and the other
improvements shall be shown separately. For calendar year 1992 and
each year thereafter, the value of the manufactured home shall not
be subject to ad valorem taxation.

~~C. Except as authorized by subsection F of this section, if a~~
~~manufactured home is to be moved from one county to another within~~
~~this state, between January 1 and December 31, the county treasurer~~
~~shall collect the ad valorem taxes due for the full year from the~~
~~person owning the home prior to the change of location and shall~~
~~issue to the owner a receipt of taxes paid. Such receipt shall be~~
~~conclusive as to proper payment of ad valorem taxes upon such home~~
~~for all assessment years preceding the year of the receipt by the~~
~~county issuing such receipt.~~

~~D. If after payment of taxes due the owner of a manufactured~~
~~home makes a subsequent move in the same year, the county treasurer~~
~~of the county in which the manufactured home is located shall issue~~
~~a release of taxes paid to the owner.~~

~~E. After issuance of a receipt of taxes paid pursuant to the provisions of subsection C of this section and after notification by the county treasurer of such payment or after issuance of a release of taxes paid pursuant to subsection D of this section, the county assessor of the county in which the manufactured home is located shall furnish to the county assessor of the county where the manufactured home is to be located, the following information:~~

- ~~1. The name of the owner of the manufactured home;~~
- ~~2. The serial number or identification number of the manufactured home;~~
- ~~3. The registration number given to the manufactured home by the Oklahoma Tax Commission;~~
- ~~4. The address or legal description where the manufactured home is to be located;~~
- ~~5. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes; and~~
- ~~6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem taxes for the manufactured home for the following year.~~

~~F. B. When lawfully repossessing a manufactured home which has been located upon land listed and assessed as real property pursuant to the provisions of subsection A of Section 12 of this act the Ad Valorem Tax Code, Section 2801 et seq. of this title, a holder of a perfected security interest in the home is authorized shall not be required to pay the any ad valorem taxes due on the manufactured home based on the assessed value of the home pursuant to the provisions of subsection B of this section apart from the real property and the other improvements thereon. The county treasurer shall issue a receipt of taxes paid to said holder. Such receipt shall be issued notwithstanding the existence of a tax sale certificate issued as a result of a tax sale to a purchaser of property upon which a manufactured home is located and for which the~~

~~holder of a perfected security interest makes payment as authorized by this subsection. Such receipt shall be issued if the procedures prescribed by Section 24312 of Title 68 of the Oklahoma Statutes are followed. If a tax sale certificate has been issued as required by law and the notice of sale contained the statement concerning the right of a secured party to repossess the manufactured home, the amount of taxes paid by the holder of the security interest shall be refunded to the holder of the tax sale certificate. Said receipt shall be evidence of payment of the ad valorem taxes for purposes of obtaining a permit pursuant to the provisions of Section 14-103D of Title 47 of the Oklahoma Statutes land upon which the manufactured home has been located or upon any other improvements thereto unless such holder of a perfected security interest in the home is also the owner of the land upon which the home is located.~~

SECTION 7. AMENDATORY Section 88, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Section 2888), is amended to read as follows:

Section 2888. A. The term "homestead", as used in the provisions of the Ad Valorem Tax Code, Section 2801 et seq. of this title, governing homestead exemptions, shall mean and include the actual residence of a natural person who is a citizen of the State of Oklahoma, provided the record actual ownership of such residence be vested in such natural person residing and domiciled thereon. If the residence is a manufactured home, as defined in Section 1102 of Title 47 of the Oklahoma Statutes, which is located on land owned by the owner of the manufactured home, the homestead, for purposes of the Ad Valorem Tax Code, Section 2801 et seq. of this title, shall mean the land upon which the manufactured home is located. Any single person of legal age, married couple and their minor child or children, or the minor child or children of a deceased person, whether residing together or separated, or surviving spouse shall be allowed under this Code only one homestead exemption in the State of

Oklahoma. No person or the family of such person shall be required to be domiciled thereon if such person is in the armed service of the United States in time of war or during a state of national emergency as declared by the Congress or the President of the United States, and such person shall not be required to be domiciled thereon in order to assert or claim the exemption provided in Section ~~89~~ 2889 of this ~~act~~ title, and such exemption may be claimed by any agent of, or member of the family of, such person. The surviving spouse and/or minor children of a deceased person shall be considered record owners of the homestead where the title of record in the office of the county clerk on January 1 is in the name of the deceased; but in all other cases the deed or other evidence of ownership must be of record in the office of the county clerk on January 1 in order for any person to be qualified as the record owner; however, a natural person actually owning, residing and domiciled in the residence on January 1 shall be deemed to be the record owner thereof on January 1, within the meaning of this section, if his deed or other evidence of ownership, executed on or before said January 1, be of record in the office of the county clerk on or before February 1 immediately following. A rural homestead shall not include more than one hundred sixty (160) acres of land and the improvements thereon; and an urban homestead shall not include any land except the lot or lots, or the unplatted tract, upon which are located the dwelling, garage, barn and/or other outbuildings necessary or convenient for family use.

B. The term "rural homestead" as used herein shall mean and include any homestead located outside a city or town or outside any platted subdivision or addition.

C. The term "urban homestead" as used herein shall mean and include any homestead located within any city or town whether incorporated or unincorporated, or located within a platted subdivision or addition, whether such subdivision or addition be a

part of a city or town. In no case shall an urban homestead exceed in area one (1) acre.

SECTION 8. AMENDATORY 68 O.S. 1981, Section 24312, as last amended by Section 9, Chapter 80, O.S.L. 1988, and as renumbered by Section 161, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Section 3106), is amended to read as follows:

Section 3106. The county treasurer shall give notice of the sale of real property for delinquent taxes and special assessments by publication of said sale once a week for the two (2) consecutive weeks immediately prior to the third Friday in September preceding the sale, in some newspaper in the county to be designated by the county treasurer. Such notice shall contain a notification that all lands on which the taxes are delinquent and remain due and unpaid will be sold, the time and place of the sale, a list of the lands to be sold, the name or names of the last owner or owners as reflected by the records in the office of the county treasurer, and the amount of taxes due and delinquent. Such notice shall also contain the following language: "The sale hereby advertised is conditional and subject to a two-year right of redemption by the record owner as provided in Section 24323 of Title 68 of the Oklahoma Statutes." If the sale involves property upon which is located a manufactured home the notice shall also contain the following language: "The sale hereby advertised involves a manufactured home which may be subject to the right of a secured party to repossess. A holder of a perfected security interest in such manufactured home may be able to pay ~~ad valorem taxes based upon the value of~~ registration fees required by the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of Title 47 of the Oklahoma Statutes, on the manufactured home apart from ad valorem taxes due upon the value of real property. ~~If a secured party exercises this right, the holder of the tax sale certificate will be refunded the amount of taxes paid upon the value of the manufactured home.~~" In addition to said

published notice, the county treasurer shall give notice by certified mail by mailing to the owner of said real property, as shown by the last tax rolls in his office, a notice of said sale stating the time and place of said sale and showing the legal description of the property of the owner being sold. Failure to receive said notice shall not invalidate said sale. The county treasurer shall charge and collect, in addition to the taxes, interest and penalty, the publication fees as provided by the provisions of Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars (\$5.00) plus postage for mailing the notice by certified mail, which shall be paid into the county treasury, and the county shall pay the cost of the publication of such notice. But in no case shall the county be liable for more than the amount charged to the delinquent lands for advertising and the cost of mailing.

SECTION 9. REPEALER Sections 11 and 12, Chapter 162, O.S.L. 1988 (68 O.S. Supp. 1990, Sections 2811 and 2812), are hereby repealed.

SECTION 10. Sections 1, 2, 3, 4 and 5 of this act shall become effective September 1, 1991. Sections 6, 7, 8 and 9 of this act shall become effective January 1, 1992.

43-1-132

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