

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

HOUSE BILL NO. 2263

By: Sullivan

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 2915 and 2916, which relate to ad valorem taxes; prohibiting use of specific name of office holder on statement of taxes; requiring checks for payment of taxes to be made payable to county treasurer; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2915, is amended to read as follows:

Section 2915. A. 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. 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. The statement shall not contain the name of the specific individual holding the office of county treasurer, but clearly state that such statement is from the office of the county treasurer.

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 2. AMENDATORY 68 O.S. 1991, Section 2916, is amended to read as follows:

Section 2916. All state, county, school district, city, town, or other taxes shall be paid to the county treasurer, either in lawful currency, or by check or draft upon a bank therein stated, or by post office or express order; and it shall be unlawful for any county treasurer to receive in payment of any taxes to be collected by him, any state, county, school district, city or town warrants. All checks or drafts upon a bank shall be made payable to the county treasurer and shall not include the name of the specific individual holding the office of county treasurer. No county treasurer shall be required to execute a tax receipt for any taxes except those paid in lawful money, until the check, draft, post office or express order has been actually paid to him, and in case any such check, draft, post office or express order should prove to be worthless, it shall not operate as a payment of the tax for the payment of which it was given, and any tax receipt or other receipt given therefor shall be illegal and void.

SECTION 3. This act shall become effective September 1, 1994.

44-2-8128

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