

STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

HOUSE BILL NO. 1589

By: Hutchison

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 3131, as amended by Section 33, Chapter 278, O.S.L. 1994 (68 O.S. Supp. 1994, Section 3131), which relates to collection of delinquent taxes and resale returns; modifying title to certain resale property; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 3131, as amended by Section 33, Chapter 278, O.S.L. 1994 (68 O.S. Supp. 1994, Section 3131), is amended to read as follows:

Section 3131. ~~(a)~~ A. Within thirty (30) days after such resale the county treasurer shall file in the office of the county clerk a return, and retain a copy thereof in ~~his~~ the office of the county treasurer, which shall show each tract or parcel of real estate so sold, the date upon which it was resold, the name of the purchaser and the price paid by ~~him therefor~~ the purchaser, and also a copy of the notice of such resale with an affidavit of its publication or posting, and showing the complete minutes of sale, and that the same was adjourned from day to day until the sale was completed; and such notice and return shall be presumptive evidence of the regularity,

legality and validity of all the official acts leading up to and constituting such resale. Within said thirty (30) days the county treasurer shall execute, acknowledge and deliver to the purchaser or ~~his~~ the assigns of the purchaser, or to the board of county commissioners where such property has been bid off in the name of the county, a deed conveying the real estate thus resold. The issuance of such deed shall effect the cancellation and setting aside of all delinquent taxes, assessments, penalties and costs previously assessed or existing against ~~said~~ the real estate, and of all outstanding individual and county tax sale certificates, and shall vest in the grantee an absolute and perfect title in fee simple to ~~said~~ the lands ~~subject to all claims which the state may have had on said lands for taxes or other liens or encumbrances;~~ and twelve (12) months after ~~said~~ the deed shall have been filed for record in the county clerk's office, no action shall be commenced to avoid or set aside ~~said~~ the deed. Provided, that persons under legal disability shall have one (1) year after removal of such disability within which to redeem ~~said~~ the real estate.

~~(b)~~ B. Any number of lots or tracts of land may be included in one deed, for which deed the county treasurer shall collect from the purchaser One Dollar (\$1.00) for the first tract, and ten cents (\$0.10) for each additional tract included therein. The county treasurer shall also charge and collect from the purchaser at ~~such~~ the sale an amount in addition to the bid placed on such real estate, sufficient to pay all expenses incurred by said county in preparing, listing and advertising the lot or tract purchased by such bidder, which sums shall be credited and paid into the resale property fund hereinafter provided, to be used to defray to that extent the costs of resale.

~~(c)~~ C. When any tract or lot of land sells for more than the taxes, penalties, interest and cost due thereon, the excess shall be held in a separate fund for the prior owner of such land to be

withdrawn any time within two (2) years. At the end of two (2) years, if such money has not been withdrawn or collected from the county, it shall be credited to the county sinking fund.

SECTION 2. This act shall become effective November 1, 1995.

45-1-5609

JAF