

STATE OF OKLAHOMA

2nd Session of the 45th Legislature (1996)

HOUSE BILL NO. 2340

By: Claunch

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 3103 and 3129, which relate to tax liens and sale of real property; clarifying that certain tax lien begins on certain date; deleting requirement that certain property be sold for not less than two-thirds of assessed value; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 3103, is amended to read as follows:

Section 3103. A. Within thirty (30) days after publication of the general notice required in the provisions of Section ~~24305~~ 3102 of this title, the county treasurer shall cause a personal tax lien record to be made in a docket for such purpose, showing the names and addresses of all persons, firms, and corporations owing delinquent personal taxes, setting forth the delinquent years and amounts due and unpaid, together with penalty and costs as provided for by Section ~~24303~~ 2913 of this title. ~~Said~~ The liens are shall be superior to all other liens, conveyances or encumbrances filed subsequent thereto, on real or personal property. The tax lien shall be a lien on all personal and real property of the person,

firm, or corporation owing the delinquent tax for a period of seven (7) years from the date of ~~said the~~ tax lien, and, if not collected within ~~said the~~ seven (7) years from the date upon which ~~such the~~ tax ~~became due and payable~~ lien first arose, ~~said the~~ unpaid personal property taxes shall cease to be a lien upon any real or personal property of the person, firm, or corporation owing the tax. The provisions of this section shall not apply to taxes which became due or payable prior to January 1, 1971.

B. It shall be the duty of the county treasurer to collect all delinquent personal taxes due and unpaid, together with penalties and costs, as provided for by Section ~~24303~~ 2913 of this title, and costs and lien fee in the amount of Five Dollars (\$5.00), and, upon receiving the same, shall release the lien on the personal tax lien docket.

C. The county treasurer shall keep a personal tax lien docket in the form prescribed by the State Auditor and Inspector and shall enter on ~~said the~~ docket the names and addresses of delinquent taxpayers along with the other information required by the provisions of this section.

D. Upon compliance with the provisions of this section and Section ~~24305~~ 3102 of this title, the county treasurer may enter in the personal property tax lien docket the following statement:

"All unpaid items contained in this tax roll have been transferred to the personal property tax lien docket for this year." No further entries are required and the personal property tax roll for that year may be closed. The provisions of this section apply to all personal property tax rolls after 1970. All unpaid personal property taxes shall become a lien on any real estate owned by the taxpayer.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 3129, is amended to read as follows:

Section 3129. ~~(a)~~ A. On the day ~~said~~ the real estate is advertised for resale, the county treasurer shall offer same for sale at ~~his~~ the office of the county treasurer between the hours of nine o'clock a.m. and four o'clock p.m. and continue ~~said~~ the sale thereafter from day to day between such hours until all of ~~said~~ the real estate is sold. ~~Said~~ The real estate shall be sold at public auction to the highest bidder for cash.

~~(b)~~ B. All property ~~must~~ shall 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~~ the property, ~~whichever is the lesser; and if.~~ 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)~~ 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~~ the 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 November 1, 1996.

45-2-8958

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