

ENROLLED HOUSE  
BILL NO. 1387

By: Seikel and Vaughn of the  
House

and

Snyder of the Senate

An Act relating to counties and county officers; amending 19 O.S. 1991, Section 133, which relates to location of county offices; permitting county officers to establish additional office or offices; permitting county employees to perform certain duties upon certain authorization; providing that additional county office may receive certain documents for delivery; prohibiting certain filing or recording; providing that receipt of certain documents does not impart certain notice; amending 19 O.S. 1991, Section 866.5, which relates to the establishment of planning commission; deleting certain requirement that resolution not be effective until certain conditions met; amending 68 O.S. 1991, Sections 2915, as amended by Section 5, Chapter 323, O.S.L. 1996, and 2916, as amended by Section 3 of Enrolled Senate Bill No. 358 of the 1st Session of the 46th Oklahoma Legislature (68 O.S. Supp. 1996, Section 2915), which relate to payment of taxes; modifying statement of certain taxes; modifying state agency responsible for promulgating certain rules; permitting county treasurers to enter into credit card processing service contracts or similar agreements with State Treasurer; amending 68 O.S. 1991, Sections 3102 and 3103, which relate to personal tax liens; providing exception for certain liens; providing for release of certain tax lien under certain conditions; providing exception; defining term; providing for county treasurer to follow certain procedure; and declaring an emergency.

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

SECTION 1. AMENDATORY 19 O.S. 1991, Section 133, is amended to read as follows:

Section 133. A. Every county officer, except as may otherwise be provided in this chapter, shall keep ~~his~~ the office and records at the county seat. However, a county officer may establish an additional office or additional offices at any location within the county. A county employee who is employed at an additional office by one county officer may perform duties on behalf of another county officer if specifically authorized by each county officer on whose behalf the employee is performing duties.

B. For purposes of filing and recording of documents, the additional county office may receive documents for the sole purpose of collection and delivery to the main county seat office. The

additional county office shall not file or record the documents pursuant to law at the additional county office, but shall deliver such documents to the main county seat office. Any document which may be delivered to the additional county office for filing or recording pursuant to law shall not be deemed filed or recorded and shall not impart constructive notice of such document on third parties until such document is delivered and recorded pursuant to law at the main county seat office.

SECTION 2. AMENDATORY 19 O.S. 1991, Section 866.5, is amended to read as follows:

Section 866.5 The board of county commissioners of any such county and the city council of such city desiring to avail itself of the provisions of this act shall at any time, set up a metropolitan area planning commission ~~in the following manner: (a) By~~ by resolution of the board of county commissioners, entered in the commissioners' journal of proceedings, setting forth its intention to avail itself of the provisions of this act and to enter into an agreement with the municipality for the organization of the metropolitan area planning commission herein provided for and upon such terms and conditions as may be agreed upon.

~~(b) Such resolution shall not become effective until such agreement has been entered into and until the municipality has by proper ordinance or charter amendment provided for the dissolution and discontinuance of its city planning commission.~~

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2915, as amended by Section 5, Chapter 323, O.S.L. 1996 (68 O.S. Supp. 1996, Section 2915), is amended to read as follows:

Section 2915. A. It shall be the duty of every person subject to taxation under ~~this~~ the Ad Valorem Tax Code, Section 2801 et seq. of this title, to attend the treasurer's office and pay taxes~~;~~ and if any person neglects ~~se~~ to attend and pay 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 the tax claim to the treasurer of the county to which the person has removed, and the 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 the taxes.

B. The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to the office of the county treasurer 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 the 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 and shall identify the apportionment of the taxes for the ~~previous~~

current year from the previous year's tax payment on the subject property. The ~~Oklahoma Tax Commission~~ State Auditor and Inspector shall promulgate rules necessary to implement the provisions of this subsection.

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 4. AMENDATORY 68 O.S. 1991, Section 2916, as amended by Section 3 of Enrolled Senate Bill No. 358 of the 1st Session of the 46th Oklahoma Legislature, 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, or at the option of the county treasurer, by a nationally recognized credit or debit card as determined acceptable by the Oklahoma Tax Commission. If payment is made by a credit or debit card, the county treasurer may add an amount equal to the amount of the service charge incurred for the acceptance of such card. County treasurers may enter into contracts for credit card processing services according to applicable county purchasing law or may enter into agreements with the State Treasurer to participate in any credit card processing agreements entered into by the State Treasurer. It shall be unlawful for any county treasurer to receive in payment of any taxes to be collected, any state, county, school district, city or town warrants. 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, 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 5. AMENDATORY 68 O.S. 1991, Section 3102, is amended to read as follows:

Section 3102. Within sixty (60) days after taxes on personal property shall become delinquent as of April 1, the county treasurer shall mail notice to the last-known address of such delinquent taxpayer and cause a general notice to be published one time in some newspaper of general circulation, published in the county, giving the name of each person owing delinquent personal property taxes, stating the amount thereof due, and stating that such delinquent personal property taxes, if not paid within thirty (30) days from date of this publication, shall be placed on a personal property tax lien docket in the office of the county treasurer and the homestead exemption of such taxpayer shall be canceled pursuant to Section ~~2409.1~~ 2892 of this title. ~~Said~~ Such liens are 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 real and personal property of the taxpayer in the county for a period of seven (7) years, except as otherwise provided in subsection B of Section 3103 of this title. From and after the entry of ~~such the~~ tax upon ~~such the~~ tax lien docket, any person claiming any interest in any land or personal property can sue the county treasurer and board of county commissioners in the district court to determine the validity or priority of ~~said the~~ lien.

SECTION 6. 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 property 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 property 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 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 except as~~ otherwise provided in subsection B of this section. If such a lien is not collected within ~~said~~ seven (7) years from the date upon which such tax became due and payable, ~~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. A tax lien on real property of a business arising from delinquent personal property taxes of the business may be released for purposes of a sale of such real property upon application to and approval of the county treasurer. No lien shall be released unless all excess proceeds of the sale are paid to the county treasurer in payment of the personal property taxes which are the subject of the lien. If a county treasurer determines that such a lien should be released, the county treasurer shall make an entry in the county treasurer's tax records indicating that the lien has been removed from the real property to be sold. The tax lien shall remain valid as to all other property of the taxpayer. As used in this subsection, "excess proceeds" means all proceeds over those needed to satisfy any liens on the property which have priority over the personal property tax lien of the county.

C. 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 property tax lien docket.

~~C.~~ D. The county treasurer shall keep a personal property 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.~~ E. 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~~ Except as otherwise provided by subsection B of this section, all unpaid personal property taxes shall become a lien on any real estate owned by the taxpayer.

SECTION 7. 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.

Passed the House of Representatives the 29th day of May, 1997.

Speaker of the House of  
Representatives

Passed the Senate the 29th day of May, 1997.

President of the Senate