[21~14>

STATE OF OKLAHOMA

2nd Session of the 46th Legislature (1998)

HOUSE BILL NO. 2833 By: Seikel

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 3118, which relates to tax deeds; requiring additional notice to be posted if property is homestead 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 3118, is amended to read as follows:

Section 3118. ~~(a)~~ A. If no person shall redeem such lands within two (2) years, at any time after the expiration thereof, and on production of the certificate of purchase, the county treasurer of the county in which the sale of such land took place shall execute to the purchaser, ~~his~~ or the heirs or assigns of the purchaser, a deed for land remaining unredeemed. The deed shall vest in the grantee an absolute estate in fee simple in ~~said~~ the lands, subject however, to all claims which the state may have on ~~said~~ the lands for taxes or other liens or encumbrances and shall extinguish the rights of any mortgagee of record of ~~said~~ the lands to whom notice was sent as provided for by law. However, before any holder of a certificate of purchase issued at any tax sale of real

estate shall be entitled to a deed as provided in this section, ~~he~~ the holder of a certificate of purchase shall cause a written notice signed by ~~himself~~ such holder to be served upon the owner of the land if ~~said~~ the owner is within the state, upon the person in possession of the ~~said~~ the land, ~~(~~if the same be occupied~~)~~, and upon all mortgagees of record of the ~~said~~ land, which notice shall recite the sale of the ~~said~~ lands, specifying the date of such sale and notifying such person that unless redemption is made from such sale within sixty (60) days after the date of the service of such notice, a tax deed will be demanded and will issue as provided by law. If the real property to be sold is listed as homestead property on the last tax rolls, then in addition to all other notification requirements, the applicant shall also cause the notice of sale to be posted on the front door of the property by the county sheriff at least thirty (30) days prior to such deed being issued. The cost of the posting of the notice shall be added to the amount necessary to redeem the property from sale.

~~(b)~~ B. If it shall be made to appear by the return of the service of such notice that the owner or any mortgagee of record of such land cannot be found in the county in which such land is situated, such holder of a certificate of purchase shall cause such notice to be mailed to the last-known address of the owner and any mortgagee of record of such land, with return receipt requested. If it shall be made to further appear by the affidavit of the holder of the tax certificate or his agent, filed in the office of the county clerk, that the owner or any mortgagee of record of the real estate are nonresidents of the state, or that the residence or place of business of such owner or any mortgagee of record is not known to the holder of such tax certificate, and cannot be ascertained by any means within the control of such holder of the tax certificate, and that the holder of such tax certificate cannot by the exercise of reasonable diligence make service upon such owner or any mortgagee

of record within the state, then in such cases, service shall be made by publication for three (3) successive weeks in some newspaper of general circulation published at the county seat of the county in which such real estate is situated, and ~~said~~ the sixty (60) days shall begin to run from the date of the first publication of such notice. Until the expiration of the ~~said~~ sixty (60) days, redemption may be made by any person authorized by law to redeem. All service and return shall be made in the same manner as that of summons in courts of record. The notice, with the tax sale certificate, after being duly served or published, or both, shall be returned and filed in the office of the county clerk, who shall make notation of its date and the date of service on the delinquent sale record, and the fee for such service and publication shall be the same as for like service of summons, and shall be added to the amount necessary to redeem such sales. The notice provided for in this section may be served at any time after a date not exceeding sixty (60) days prior to the expiration of two (2) years subsequent to the day of sale. Neither failure to send notice to any mortgagee of record of said land nor failure to receive notice as provided for by this section shall invalidate the certificate tax sale, but the certificate tax sale deed shall be ineffective to extinguish any mortgage on ~~said~~ the lands of a mortgagee to whom no notice was sent.

SECTION 2. This act shall become effective November 1, 1998.

46-2-8877 JAF