

SHORT TITLE: Revenue and taxation; providing for release of lien on business real property under certain circumstances; emergency.

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

SENATE BILL NO. 92

By: Snyder

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 3102 and 3103, which relate to tax liens; correcting statutory references; providing for release of lien on business real property under certain circumstances; providing procedures; requiring Oklahoma Tax Commission to promulgate certain rules; and declaring an emergency.

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

SECTION 1. 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 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 tax upon such 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 lien.

SECTION 2. 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 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 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 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 for delinquent taxes on personal property of the business may be released for purposes of a sale of such real property in connection with a relocation of the business, upon application to the county assessor. The Oklahoma Tax Commission shall promulgate rules specifying conditions under which an assessor may release a lien pursuant to the provisions of this subsection. If an assessor determines, pursuant to such rules, that such a lien should be released, the assessor shall order the lien released by the county treasurer, who shall enter the release of the lien upon the personal property tax lien docket.

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.

~~E.~~ 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 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 3. 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.

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