

ENROLLED SENATE
BILL NO. 29

By: Herbert of the Senate

and

Seikel of the House

An Act relating to revenue and taxation; amending 68 O.S. 1991, Sections 2862, as last amended by Section 3 of Enrolled Senate Bill No. 467 of the 1st Session of the 47th Oklahoma Legislature, 3005.1, as amended by Section 4 of Enrolled Senate Bill No. 467 of the 1st Session of the 47th Oklahoma Legislature, 3129 and 3131, as amended by Section 33, Chapter 278, O.S.L. 1994 (68 O.S. Supp. 1998, Section 3131), which relate to county equalization and excise boards and tax sale procedures; modifying amounts of compensation and expense reimbursement for members of county equalization and excise boards in certain counties; providing for exemption from liability of the county for certain environmental problems or conditions during period of county ownership; modifying fund to which certain monies credited; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2862, as last amended by Section 3 of Enrolled Senate Bill No. 467 of the 1st Session of the 47th Oklahoma Legislature, is amended to read as follows:

Section 2862. A. The members of the county board of equalization for each county in the state, before entering upon their duties, shall subscribe to the oath required of other county officers.

B. Each member of the county board of equalization shall be required to attend and successfully complete a course for purposes of instructing the members about the duties imposed on the board by law. The course shall be developed by the Oklahoma State University Center for Local Government Technology and shall include subjects similar to those prescribed by law for certification of county assessors and their deputies. Failure of a county board of equalization member to successfully complete such course within eighteen (18) months of the date as of which the member was appointed shall result in forfeiture of the office and the vacancy shall be filled in the manner provided by law.

C. The members of county boards of equalization in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars (\$75.00) per day. The members of county boards of equalization in all other counties may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, such amount to be established by the boards.

D. The total number of days in each year for which the members of a county board of equalization may be paid shall be as follows:

1. In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) or less, not to exceed forty (40) days;

2. In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed forty-five (45) days; and

3. In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 3005.1, as amended by Section 4 of Enrolled Senate Bill No. 467 of the 1st Session of the 47th Oklahoma Legislature, is amended to read as follows:

Section 3005.1 A. A county excise board is hereby created for each county in the state, to be composed of the members of the county board of equalization as created in Section 2861 of this title. The county clerk shall serve as secretary and clerk of said board without additional compensation.

B. It shall be unlawful for any member of the county excise board to sell or contract to sell, or to lease or contract to lease, or to represent any person, firm, corporation or association in the sale or the lease of any machinery, supplies, equipment, material, or other goods, wares, or merchandise to any county or city or town of the county. It shall also be unlawful for any member of the county excise board to serve as employee, official, or attorney for any county or city, or town of the county, or for any such member to represent any taxpayer before his own board in any manner, or to use his position as a board member to further his own interests. It shall also be unlawful for any taxpayer or interested party to employ any member of the county excise board in any matter coming before the board.

C. The members of county excise boards in all counties having an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more shall receive as compensation an amount not to exceed Seventy-five Dollars (\$75.00) per day. The members of county excise boards in all other counties may receive as compensation an amount not to exceed Fifty Dollars (\$50.00) per day, said amount to be established by the boards.

The total number of days in each year for which the members of said board may be paid shall be as follows:

In counties having an assessed valuation of Forty Million Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;

In counties having an assessed valuation of more than Forty Million Dollars (\$40,000,000.00) and not more than Eighty Million Dollars (\$80,000,000.00), not to exceed sixty-five (65) days;

In counties having an assessed valuation of more than Eighty Million Dollars (\$80,000,000.00) and not more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed one hundred (100) days;

In counties having an assessed valuation of more than Five Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred fifty (250) days.

D. Any person violating any of the provisions of this section shall be deemed guilty of a felony, and upon conviction thereof shall be punished by a fine of not less than Two Hundred Dollars (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by imprisonment in the State Penitentiary for not less than six (6) months or more than two (2) years, or by both such fine and imprisonment.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 3129, is amended to read as follows:

Section 3129. ~~(a)~~ A. On the day ~~said~~ 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 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 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 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.

D. 1. The county shall not be civilly liable for any environmental problems or conditions on any property which existed on the property prior to the county's involuntary ownership of the property pursuant to this section, or which may result from such environmental problems or conditions on the property. During the

period of the county's involuntary ownership of the property, the person or persons who would be legally liable for the environmental problems or conditions on the property but for the county's ownership shall continue to be liable for such environmental problems or conditions.

2. In addition, the county shall not be subject to civil liability with regard to any actions taken by the county to remediate any problems or conditions on the property resulting from the environmental problems or conditions if the remedial action is not performed in a reckless or negligent manner.

SECTION 4. AMENDATORY 68 O.S. 1991, Section 3131, as amended by Section 33, Chapter 278, O.S.L. 1994 (68 O.S. Supp. 1998, Section 3131), is amended to read as follows:

Section 3131. ~~(a)~~ A. Within thirty (30) days after ~~such~~ resale of property, the county treasurer shall file in the office of the county clerk a return, and retain a copy thereof in ~~his~~ the county treasurer's office, which shall show ~~each~~ or include, as appropriate:

1. Each tract or parcel of real estate so sold, ~~the~~;

2. The date upon which it was resold, ~~the~~;

3. The name of the purchaser ~~and the~~;

4. The price paid ~~by him~~ therefor, ~~and also a~~;

5. A copy of the notice of such resale with an affidavit of its publication or posting, ~~and showing the~~; and

6. The complete minutes of sale, and that the same was adjourned from day to day until the sale was completed, ~~and such~~.

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~~ such thirty (30) days, the county treasurer shall execute, acknowledge and deliver to the purchaser or ~~his~~ the purchaser's assigns, 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 lands~~ the real estate, subject to all claims which the state may have had on ~~said lands~~ the real estate for taxes or other liens or encumbrances; ~~and twelve~~. 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 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 sale an amount in addition to the bid placed on such real estate, sufficient to pay all expenses incurred by ~~said~~ the 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~~ resale property fund.

SECTION 1. This act shall become effective November 1, 1999.

Passed the Senate the 11th day of May, 1999.

President of the Senate

Passed the House of Representatives the 13th day of May, 1999.

Speaker of the House of Representatives

