

ENROLLED HOUSE  
BILL NO. 1864

By: Erwin, Adkins, Dorman,  
Harrison, Braddock, Case,  
Gilbert, Hutchison,  
Nations, Sweeden and Toure  
of the House

and

Shurden of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2001, Sections 3108, 3112 and 3125, which relate to delinquent taxes; deleting authority for, and procedures relating to, assignment of tax liens by county treasurer; modifying certain recordkeeping requirements; modifying certain resale provisions; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 3108, is amended to read as follows:

Section 3108. The first person who offers to pay the full amount due on any parcel of land shall be considered to be the successful purchaser. In the event that more than one such person shall so appear at the same time the county treasurer shall decide the issue by fair and impartial drawing. Parcels of land shall be sold to prospective purchasers on a first-come, first-served basis. The county treasurer is hereby authorized at all tax sales made under the laws of this state, in case there are no other purchasers offering the amount due, to purchase all or any real estate offered at the sale for the amount of taxes, penalty, interest and costs due and unpaid thereon, in the name of the county in which the sale takes place, the county acquiring all the rights both legal and equitable that any other purchaser could acquire by reason of the purchase. Whenever the county treasurer of any county shall purchase any real estate in the name of the county, the county treasurer shall note the purchase upon the sale record and show the same in the return of sale.

~~If any person is desirous of purchasing the interest of the county in the real estate, the person shall have an absolute right to purchase a certificate by paying to the county treasurer the amount of all the taxes, penalties, interest and costs of sale and transfer, for the year or years so purchased, up to the date of the purchase; and thereupon the treasurer shall issue, assign and deliver to the purchaser a certificate of purchase to the real estate which assignment and transfer shall convey to the purchaser all the rights and interest of the county as fully as if the~~

~~purchaser had been the original purchaser at the tax sale. The county treasurer shall note the assignment on the tax sale record.~~

SECTION 2. AMENDATORY 68 O.S. 2001, Section 3112, is amended to read as follows:

Section 3112. When any tax sale certificate which has been issued, ~~or by the county treasurer assigned,~~ to an individual is by such individual assigned to another person, it shall be the duty of the assignee to present such assigned certificate, or a separate written assignment duly acknowledged, to the county treasurer who shall note such assignment upon the tax sale record, and no assignment shall be valid until entered upon such record.

SECTION 3. AMENDATORY 68 O.S. 2001, Section 3125, is amended to read as follows:

Section 3125. If any real estate purchased by the county at delinquent tax sale shall remain unredeemed for a period of two (2) years from date of sale, ~~and no person shall offer to purchase the same for the taxes, penalty and costs due thereon,~~ the county treasurer shall proceed to sell such real estate at resale, which shall be held on the second Monday of June each year in each county.

SECTION 4. 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 26th day of April, 2004.

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Presiding Officer of the House  
of Representatives

Passed the Senate the 7th day of April, 2004.

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Presiding Officer of the Senate