

EHB 2431

THE STATE SENATE
Wednesday, March 24, 2004

ENGROSSED

House Bill No. 2431

ENGROSSED HOUSE BILL NO. 2431 - By: MILLER (Doug) of the House and GUMM of the Senate.

An Act relating to cities and towns; amending 11 O.S. 2001, Section 41-105, which relates to taxes levied against land; modifying provisions related to payment of taxes with respect to platted parcels; and providing an effective date.

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

SECTION 1. AMENDATORY 11 O.S. 2001, Section 41-105, is amended to read as follows:

Section 41-105. A. No plat or map may be accepted for record or be recorded by the county clerk unless it bears the certificate of the county treasurer of the county in which the tract or parcel of land is located, certifying that:

1. All taxes for all previous years, which taxes have been levied against the tract or parcel of land involving the plat, including improvements thereon, have been paid; and

2. All taxes for the year during which the plat or map is offered for record, which taxes shall be levied against the land to be platted, excluding improvements thereon, have been paid;

provided, if the plat to be certified is a replat, or a plat within a plat, the requirement set forth herein shall only apply to the

1 extent that the boundaries of the tracts or parcels of land which
2 are the subject of the replat or plat vary from the original plat.

3 B. The county assessor of the county in which the land to be
4 platted is located shall determine the taxes due for the year during
5 which the plat is offered for record based on the assessed value of
6 the land to be platted, excluding all improvements thereon; shall
7 place the tax so determined on the tax rolls for that year; and
8 shall notify the county treasurer of such taxes due. In the event
9 the taxes due have not been determined by the county assessor as
10 required in this section or the county treasurer has not been
11 notified of the taxes due on the land to be platted, excluding all
12 improvements thereon, then the owner of the property to be platted,
13 whether in whole or in part, or his agent submitting the plat for
14 record, shall make a security deposit in cash with the county
15 treasurer or a bond executed by a bonding company authorized to do
16 business in the State of Oklahoma. The security deposit or bond
17 shall be in an amount equal to:

18 1. The sum charged upon the last tax rolls in the office of
19 the county treasurer against the tract or parcel of land involving
20 the plat, whether in whole or in part, excluding all improvements
21 thereon; and

1 2. Twenty-five percent (25%) of the sum of such taxes as
2 assurance against increase of tax charges for the taxable year in
3 which the plat is offered.
4 The security deposit or bond shall be held by the county treasurer
5 until the tax rolls for the county have been made up for the taxable
6 year and the tax charge against the tract, excluding all
7 improvements thereon, has become fixed. Upon the payment of all the
8 tax so charged, or applied thereto out of the cash deposit, the
9 remainder of the deposit shall be refunded or the bond released.

10 SECTION 2. This act shall become effective November 1, 2004.

11 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT, dated 3-22-04
12 - DO PASS.