

SB 231

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THE STATE SENATE
Monday, February 17, 2003

Senate Bill No. 231
As Amended

SENATE BILL NO. 231 - By: REYNOLDS of the Senate and CALVEY of the House.

[revenue and taxation - modifying tax sale of property - effective date]

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 3105, as amended by Section 1, Chapter 183, O.S.L. 2002 (68 O.S. Supp. 2002, Section 3105), is amended to read as follows:

Section 3105. A. The county treasurer shall in all cases, except those provided for in subsection B of this section, where taxes are a lien upon real property and are unpaid on the first day of April of any year proceed, as hereinafter provided, to advertise and sell such real estate for such taxes, special assessments and costs, and shall not be bound before so doing to proceed to collect by sale all personal taxes on personal property which are by ~~this Code~~ law made a lien on realty, but shall include such personal tax with that due on the realty, and shall sell the realty for all of ~~said~~ the taxes and special assessments.

B. In counties with a population in excess of one hundred thousand (100,000) persons according to the most recent federal

1 decennial census, the county treasurer shall not conduct a tax sale
2 of such real estate where taxes are a lien upon real property if the
3 following conditions are met:

4 1. The real property contains a single-family residential
5 dwelling;

6 2. The individual residing on the property is sixty-five (65)
7 years of age or older or has been classified as totally disabled, as
8 defined in subsection C of this section, and such individual owes
9 the taxes due on the real property;

10 3. The real property is not currently being used as rental
11 property;

12 4. The individual living on the property has an annual income
13 that does not exceed the HHS Poverty Guidelines as established each
14 year by the United States Department of Health and Human Services
15 that are published in the Federal Register and in effect at the time
16 that the proposed tax sale is to take place; and

17 5. The fair market value of the real property as reflected on
18 the tax rolls in the office of the county assessor does not exceed
19 One Hundred Twenty-five Thousand Dollars (\$125,000.00).

20 C. As used in this section, a person who is "totally disabled"
21 means a person who is unable to engage in any substantial gainful
22 activity by reason of a medically determined physical or mental
23 impairment which can be expected to last for a continuous period of

1 twelve (12) months or more. Proof of disability may be established
2 by certification by an agency of state government, an insurance
3 company, or as may be required by the county treasurer. Eligibility
4 to receive disability benefits pursuant to a total disability under
5 the Federal Social Security Act shall constitute proof of disability
6 for purposes of this section.

7 D. It shall be the duty of the individual owning property
8 subject to the provisions of subsection B of this section to make
9 application to the county treasurer for an exemption from a tax sale
10 no later than sixty (60) days prior to the date the property is
11 scheduled to be sold. It shall also be the duty of the individual
12 to provide evidence to the county treasurer that the individual
13 meets the financial requirements outlined in paragraph 4 of
14 subsection B and all other requirements of this section to qualify
15 for the exemption. Any individual claiming the exemption provided
16 in this section shall establish eligibility for the exemption each
17 year the exemption is claimed.

18 ~~D.~~ E. Taxes, interest and penalties will continue to accrue
19 while the exemption is claimed. The exemption from sale of property
20 described in this section shall no longer be applicable and the
21 county treasurer shall proceed with the sale of such real estate if
22 any of the conditions prescribed in this section are no longer met.

1 ~~E.~~ F. Every notice of tax sale or tax resale shall contain
2 language approved by the Office of the State Auditor and Inspector
3 informing the taxpayer of the provisions of this section.

4 SECTION 2. This act shall become effective November 1, 2003.

5 COMMITTEE REPORT BY: COMMITTEE ON FINANCE, dated 2-11-03 - DO PASS,
6 As Amended and Coauthored.