

1 STATE OF OKLAHOMA

2 1st Session of the 51st Legislature (2007)

3 COMMITTEE SUBSTITUTE  
4 FOR

5 HOUSE BILL NO. 1372

By: Pruett

6  
7 COMMITTEE SUBSTITUTE

8 ( revenue and taxation - delinquent taxes - method of  
9 payment -

10 effective date )

11  
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13  
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 68 O.S. 2001, Section 3135, is  
16 amended to read as follows:

17 Section 3135. A. Any property acquired by the county under the  
18 provisions of the resale tax laws may be sold by the county  
19 treasurer, after notice by publication, at a price as may be  
20 approved by the board of county commissioners, the notice to be  
21 given after receipt of bid on the property. The notice shall be  
22 published by the county treasurer once during each of the three (3)  
23 consecutive weeks preceding the sale, and if there be no paper  
24 published in the county, the county treasurer shall give notice by

1 written or printed notice posted on the door of the courthouse. The  
2 notice shall embrace a description of the property, the amount bid  
3 and the name of the bidder, and state that the sale of the property  
4 so listed shall be made at the price and to the bidder at a given  
5 date, beginning at an hour to be specified therein, subject to the  
6 approval of the board of county commissioners, unless higher bids  
7 are received at the sale. On the date stated in the notice, the  
8 property shall be sold by the county treasurer to the highest  
9 competitive bidder, for cash in hand or certified funds, or to the  
10 original bidder if there be no higher price offered. The sale in  
11 any event shall be subject to the approval of the board of county  
12 commissioners in its discretion. The cost of the advertisement and  
13 other expense incident to the sale, as provided by law, shall be  
14 apportioned to the respective tracts listed in the sale and shall be  
15 added to the sale price of the real estate as a separate and  
16 additional charge and shall be paid by the purchaser, in addition to  
17 the amount bid upon the real estate. A deposit shall be required of  
18 any bidder before advertisement of the property to cover the  
19 advertisement and costs. Upon declaring the successful bidder at  
20 the sale, and before closing the sale, the bidder shall be required  
21 to make, or increase, the bid sufficient to cover cost of  
22 advertising and sale, and sufficient to cover the fees of the county  
23 clerk for the recording mandatorily required by law upon approval by  
24 the board of county commissioners, otherwise the sale shall

1 continue. Upon approval of the sale as hereinbefore provided, the  
2 chair of the board of county commissioners shall execute a deed  
3 conveying title to the purchaser of the property in as full and  
4 ample manner as by law provided on a form prescribed by the State  
5 Auditor and Inspector.

6 B. In addition to the methods provided for in subsection A of  
7 this section, the county may also periodically hold auctions to sell  
8 any property or properties acquired by the county under the  
9 provisions of the resale tax laws. The auctions shall be held at a  
10 time, date and place as set by the county treasurer with the  
11 approval of the county commissioners. On the date of the auction,  
12 the property or properties shall be sold by the county treasurer to  
13 the highest competitive bidder, for cash in hand or certified funds.  
14 Any bid which is less than all of the real estate ad valorem taxes  
15 owed at the time of the original resale shall be accepted only upon  
16 approval of the county commissioners and the county excise board.  
17 The county treasurer and county commissioners may contract with an  
18 auctioneer to conduct the auction for a fee or commission as may be  
19 mutually agreed upon. If an auctioneer is employed, the auctioneer  
20 shall be responsible for conducting the auction and all the  
21 necessary advertising.

22 SECTION 2. This act shall become effective November 1, 2007.

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24 51-1-7310 CJB 02/21/07