

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE
4 FOR ENGROSSED
5 SENATE BILL NO. 1021

By: Bingman of the Senate

and

McCullough of the House

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8 COMMITTEE SUBSTITUTE

9 An Act relating to cities and towns; amending 11 O.S.
10 2001, Section 21-109, which relates to taxation of
11 annexed territory; excluding certain tracts of land
12 from municipal ad valorem taxation; and providing an
13 effective date.

14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKALHOMA:

15 SECTION 1. AMENDATORY 11 O.S. 2001, Section 21-109, is
16 amended to read as follows:

17 Section 21-109. A. Tracts of land in excess of forty (40)
18 acres which are annexed to a municipality and used for industrial or
19 commercial purposes shall not be subject to ~~municipal taxes~~ ad
20 valorem taxes at the municipal rate. Tracts of annexed land in
21 excess of five (5) acres which are used by persons engaged in
22 farming or ranching, and all farm animals and livestock, and all
23 agricultural implements and machinery and household goods located on
24 the land, shall not be subject to municipal taxes unless the

1 municipality furnishes services to these tracts as are ordinarily
2 furnished to municipal residents. Tracts of land with an area of
3 width no greater than three hundred twenty-six (326) feet at the
4 narrowest point which are annexed to a municipality shall not be
5 subject to ad valorem taxes at the municipal rate or taxed at a
6 greater rate than land which is adjacent to, but outside the
7 municipal or town limits, unless such tracts are annexed pursuant to
8 paragraph 2 of subsection A of Section 21-103 of this title. No
9 land which is used for agricultural purposes may be taken within the
10 limits of a municipality or town and taxed at a greater rate than
11 land which is adjacent to but outside the town limits.

12 B. On any annexation after July 1, 1998, the revenue and
13 taxation ordinances of any municipality and the licensing and
14 regulatory authority of any municipality shall not apply or extend
15 to any military installation located on federal property which has
16 been annexed in part or in whole by a municipality.

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

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