

1 STATE OF OKLAHOMA

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

3 CONFERENCE COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

5 SENATE BILL 1021

By: Bingman of the Senate

and

McCullough of the House

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9 CONFERENCE COMMITTEE SUBSTITUTE

10 An Act relating to cities and towns; amending 11 O.S.
11 2001, Sections 21-109 and 22-103, which relate to
12 taxation of annexed territory and service of notice
13 or process on municipality; excluding certain tracts
14 of land from municipal taxation; requiring notice
15 served on certain person; and providing an effective
16 date.

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

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

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

1 agricultural implements and machinery and household goods located on
2 the land, shall not be subject to municipal taxes unless the
3 municipality furnishes services to these tracts as are ordinarily
4 furnished to municipal residents. Tracts of land with an area of
5 width no greater than three hundred twenty-six (326) feet at the
6 widest point which are annexed to a municipality shall not be
7 subject to municipal taxes, unless such tracts are annexed pursuant
8 to 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 town and taxed at a greater rate than land which is
11 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. AMENDATORY 11 O.S. 2001, Section 22-103, is
18 amended to read as follows:

19 Section 22-103. Any notice or process affecting a municipality
20 shall be served upon the municipal clerk, or in his or her absence
21 then upon a deputy municipal clerk ~~or~~ and upon the mayor.

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

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