

1 ENGROSSED HOUSE  
2 BILL NO. 1412

By: Joyner of the House

and

Aldridge of the Senate

3  
4  
5  
6  
7 ( revenue and taxation - county board of  
8 equalization - board of tax roll corrections -  
9 county excise boards - delinquent taxes - notice  
10 of sale - assignment fee -  
11 effective date )

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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 2862, is  
16 amended to read as follows:

17 Section 2862. A. The members of the county board of  
18 equalization for each county in the state, before entering upon  
19 their duties, shall subscribe to the oath required of other county  
20 officers.

21 B. Each member of the county board of equalization shall be  
22 required to attend and successfully complete a course for purposes  
23 of instructing the members about the duties imposed on the board by  
24 law. The course shall be developed by the Oklahoma State University

1 Center for Local Government Technology and shall include subjects  
2 similar to those prescribed by law for certification of county  
3 assessors and their deputies. Failure of a county board of  
4 equalization member to successfully complete such course within  
5 eighteen (18) months of the date as of which the member was  
6 appointed shall result in forfeiture of the office and the vacancy  
7 shall be filled in the manner provided by law.

8 C. The members of county boards of equalization in all counties  
9 having an assessed valuation of Two Billion Dollars  
10 (\$2,000,000,000.00) or more shall receive as compensation an amount  
11 not to exceed Seventy-five Dollars (\$75.00) per day. The members of  
12 county boards of equalization in all other counties may receive as  
13 compensation an amount not to exceed Fifty Dollars (\$50.00) per day,  
14 such amount to be established by the boards.

15 D. In addition to the amounts specified in subsection C of this  
16 section, members of county boards of equalization ~~residing outside~~  
17 ~~of the county seat~~ shall be reimbursed for each mile of travel to  
18 and from their residences to the place of meeting of the board for  
19 each session attended at the rate provided for other county  
20 officers. The members shall also be reimbursed for each mile of  
21 necessary travel in the performance of their official duties at the  
22 same rate.

23 E. The total number of days in each year for which the members  
24 of a county board of equalization may be paid shall be as follows:

1           1. In counties having an assessed valuation of Forty Million  
2 Dollars (\$40,000,000.00) or less, not to exceed forty (40) days;

3           2. In counties having an assessed valuation of more than Forty  
4 Million Dollars (\$40,000,000.00) and not more than Eighty Million  
5 Dollars (\$80,000,000.00), not to exceed forty-five (45) days; and

6           3. In counties having an assessed valuation of more than Eighty  
7 Million Dollars (\$80,000,000.00), not to exceed ninety (90) days.

8           SECTION 2.           AMENDATORY           68 O.S. 2001, Section 2871, is  
9 amended to read as follows:

10           Section 2871. A. After delivery of the tax rolls to the county  
11 treasurer of any county, no correction or alteration as to any item  
12 contained therein as of such date of delivery shall ever be made,  
13 except by the county treasurer and on authority of a proper  
14 certificate authorized by law or pursuant to order or decree of  
15 court in determination of a tax protest or other proper case.

16           B. A board of tax roll corrections is hereby created and shall  
17 consist of the chair of the board of county commissioners as chair  
18 or, in the chair's absence, the vice-chair of the board of county  
19 commissioners, the chair of the county equalization board or, in the  
20 chair's absence, the vice-chair of the county equalization board as  
21 vice-chair, the county clerk as nonvoting member and secretary, and  
22 the county assessor, a majority of whom shall constitute a quorum.  
23 The board is hereby authorized to hear and determine allegations of  
24 error, mistake or difference as to any item or items so contained in

1 the tax rolls, in any instances hereinafter enumerated, on  
2 application of any person or persons whose interest may in any  
3 manner be affected thereby, or by his or her agent or attorney,  
4 verified by affidavit and showing that the complainant was not at  
5 fault through failure to fulfill any duty enjoined upon him or her  
6 by law, or upon discovery by the county treasurer or assessor before  
7 the tax has been paid or attempted to be paid and disclosure by  
8 statement of fact in writing signed by the treasurer or assessor and  
9 verified by the assessor or treasurer as the case may be. Such  
10 right shall not be available to anyone attempting to acquire, or who  
11 has acquired, the lien of the county for such tax, whether by  
12 purchase, assignment, deed or otherwise. In counties with two  
13 county boards of equalization, the chair of each such board shall  
14 serve, in alternating years, as the vice-chair of the board of tax  
15 roll corrections. When a complaint is pending before the board of  
16 tax roll corrections, such taxes as may be owed by the protesting  
17 taxpayer shall not become due until thirty (30) days after the  
18 decision of the board of tax roll corrections. When a complaint is  
19 filed on a tax account which has been delinquent for more than one  
20 (1) year, and upon showing that the tax is delinquent, the complaint  
21 shall be dismissed, with prejudice.

22 C. If, upon such hearing, it appears that:

23 1. Any personal or real property has been assessed to any  
24 person, firm, or corporation not owning or claiming to own the same;

- 1        2. Property exempt from taxation has been assessed;
- 2        3. Exemption deductions allowed by law have not been taken into  
3 account;
- 4        4. The same property, whether real or personal, has been  
5 assessed more than once for the taxes of the same year;
- 6        5. Property, whether real or personal, has been assessed in the  
7 county for the taxes of a year to which the same was not subject;
- 8        6. The county board of equalization has, after delivery of the  
9 tax rolls, made a finding of fact under authority of law that, after  
10 January 1 of any year and before May 1 of the same year,  
11 improvements to real estate or other property assessed have been  
12 destroyed by fire, or that the value of land has been impaired,  
13 damaged or destroyed by floods or overflow of streams, and has made  
14 and entered an adjustment to assessments previously made and  
15 entered;
- 16        7. Lands or lots have in any manner been erroneously described;
- 17        8. Any valuation or valuations assessed and entered are at  
18 variance with the valuation finally equalized;
- 19        9. Any valuation or valuations returned for assessment and not  
20 increased by the county assessor have been entered on the assessment  
21 rolls for equalization at variance with the value returned, or in  
22 the event of increase by either the county assessor or the county  
23 board of equalization and no notice thereof was sent; provided,  
24 offer of proof of failure to receive notice may not be heard;

1        10. Any valuation assessed and entered included, in whole or in  
2 part, as of the date of assessment under the law relating thereto,  
3 any property that had no taxable situs in the county, did not exist  
4 or had been erroneously placed;

5        11. Any property subject to taxation as of January 1 of any  
6 year was thereafter acquired by conveyance of title, including tax  
7 title, by the county, or any city, town or school district therein;

8        12. An error resulted from inclusion in the total of levies  
9 computed against the valuation entered, a tax levy or levies  
10 certified and final for none or part of which such property was  
11 liable in fact and the same be self-evident on recomputation, and  
12 involve no question of law;

13        13. As to personal tax, if there has been an error in the name  
14 of the person assessed, or, as to real property, the record owner at  
15 the time of assessment desires that his or her name be entered in  
16 lieu of whatever other name may have been entered as "owner" upon  
17 the roll;

18        14. There has been any error in the tax extended against the  
19 valuation entered, whether by erroneous computation or otherwise;

20        15. There has been any error in transcribing from the county  
21 assessor's permanent survey record to the assessment rolls either as  
22 to area or value of lands or lots or as to improvements thereon;

23        16. The county treasurer has, of his or her own volition,  
24 restored to the tax rolls any tax or assessment where the entry upon

1 the tax rolls shows the same theretofore to have been stricken or  
2 reduced by certificate issued by constituted authority, except where  
3 restored by specific court order or in conformity to general decree  
4 of the Supreme Court of Oklahoma invalidating in mass all such  
5 certificates of a class certain, and except if the owner of such  
6 property demand its restoration and make payment, in which instance  
7 the county treasurer shall require that the owner sign on the face  
8 of the owner's receipt a statement that the owner "paid voluntarily  
9 without demand, request or duress"; or

10 17. Any personal property assessment and personal tax charge  
11 has been entered upon the assessment and tax rolls except upon  
12 proper return of assessment by the taxpayer or increase thereof with  
13 due notice, or as a delinquent assessment made by the county  
14 assessor or deputies in detail either on view or reliable  
15 information; then, in the event any of the grounds stated in this  
16 subsection are present, it shall be the duty of the board of tax  
17 roll corrections to make and the secretary to enter its findings of  
18 fact and to correct such error, if such exists, by issuing its  
19 order, in words and figures, to accomplish such:

20 a. if such error increases the amount of tax charged, the  
21 county clerk shall issue a certificate of error to the  
22 county assessor ordering the assessor to certify such  
23 correction or increase to the county treasurer for  
24 entry on the tax rolls, and

1           b.    if such error does not increase the amount of tax  
2                    charged, the county clerk shall issue a certificate of  
3                    error to the county treasurer if the tax be not paid,  
4                    stating the amount or other effect of such order, and  
5                    it shall be the duty of such county treasurer to make  
6                    and enter such correction upon the tax rolls and, if  
7                    there be a decrease to the amount of tax charged, to  
8                    enter a credit, in lieu of cash, for the amount of  
9                    decrease of tax shown in such certificate.

10           D.   If, prior to such hearing by the board, as provided by this  
11 section, the tax has been paid, no certificate shall issue; but if  
12 less than one (1) year shall have elapsed after the payment of the  
13 tax and before the filing of such application for correction of  
14 error, and after such hearing the findings of fact disclose that  
15 less tax was due to have been paid than was paid, then the person  
16 who paid the tax, or such person's heirs, successors, or assigns,  
17 may execute a cash voucher claim setting forth facts and findings,  
18 verify it, and file it with the county clerk, who shall thereupon  
19 deliver such claim to the county treasurer for designation of the  
20 fund from which the claim must be paid and approval of the claim as  
21 to availability of funds by the county treasurer. If taxes have  
22 been paid under protest, the county treasurer must designate the  
23 refund to be paid from such protest fund. If taxes have been paid  
24 but not paid under protest and if there are funds available in

1 current collections of the taxing unit which received the taxes  
2 paid, then the county treasurer must designate the refund to be paid  
3 from such current collections of such taxing unit. The county clerk  
4 shall thereupon issue a cash voucher against the appropriate fund of  
5 the county, directing the county treasurer to pay to such person the  
6 amount so found to be erroneous. The word "person" as used in this  
7 subsection shall comprehend the person, firm, or corporation who  
8 paid such tax and the heirs, assigns or successors, as the case may  
9 be. No such claim for refund shall be allowed and paid unless the  
10 same be filed within six (6) months after the effective date of the  
11 order of correction.

12 E. If there be any error in the taxes collected from any  
13 person, the overpayment or duplicate payment of any such taxes  
14 collected in error may be recovered by the taxpayer, and the county  
15 treasurer may make such payment from the resale property fund of the  
16 county if funds are not available as stated in subsection D of this  
17 section.

18 F. Beginning January 1, 1987, notwithstanding the one-year  
19 limitations period for filing a claim for refund as provided in  
20 subsection D of this section, if there be any error in taxes  
21 collected from any person on property constitutionally exempt under  
22 Section 6B of Article X of the Oklahoma Constitution, by the county  
23 treasurer in counties with a population in excess of five hundred  
24 thousand (500,000) persons, according to the latest Federal

1 Decennial Census, to the extent that such county has been reimbursed  
2 from the Ad Valorem Reimbursement Fund provided by Section 193 of  
3 Title 62 of the Oklahoma Statutes, the overpayment or duplicate  
4 payment of any such taxes collected in error may be recovered by the  
5 taxpayer as provided by law.

6 G. Upon dismissal of a complaint or denial of relief to the  
7 taxpayer, the county clerk, as secretary of the board of tax roll  
8 corrections, shall prepare a letter order of dismissal or denial  
9 which shall be mailed to the taxpayer or person at the address found  
10 on the complaint.

11 H. Both the taxpayer and the county assessor shall have the  
12 right of appeal from any order of the board of tax roll corrections  
13 to the district court of the same county. In case of appeal the  
14 trial in the district court shall be de novo.

15 I. Notice of appeal shall be served upon the county clerk, as  
16 secretary of the board of tax roll corrections, and a copy served  
17 upon the county assessor. The appeal shall be filed in the district  
18 court within fifteen (15) days of the date of the mailing of the  
19 order of the board of tax roll corrections to the taxpayer.

20 SECTION 3. AMENDATORY 68 O.S. 2001, Section 3005.1, is  
21 amended to read as follows:

22 Section 3005.1 A. A county excise board is hereby created for  
23 each county in the state, to be composed of the members of the  
24 county board of equalization as created in Section 2861 of this

1 title. The county clerk shall serve as secretary and clerk of said  
2 board without additional compensation.

3 B. It shall be unlawful for any member of the county excise  
4 board to sell or contract to sell, or to lease or contract to lease,  
5 or to represent any person, firm, corporation or association in the  
6 sale or the lease of any machinery, supplies, equipment, material,  
7 or other goods, wares, or merchandise to any county or city or town  
8 of the county. It shall also be unlawful for any member of the  
9 county excise board to serve as employee, official, or attorney for  
10 any county or city, or town of the county, or for any such member to  
11 represent any taxpayer before such board in any manner, or to use  
12 his or her position as a board member to further his or her own  
13 interests. It shall also be unlawful for any taxpayer or interested  
14 party to employ any member of the county excise board in any matter  
15 coming before the board.

16 C. The members of county excise boards in all counties having  
17 an assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or  
18 more shall receive as compensation an amount not to exceed Seventy-  
19 five Dollars (\$75.00) per day. The members of county excise boards  
20 in all other counties may receive as compensation an amount not to  
21 exceed Fifty Dollars (\$50.00) per day, said amount to be established  
22 by the boards.

23 In addition, the members of county excise boards ~~residing~~  
24 ~~outside of the county seat~~ shall be reimbursed for each mile of

1 travel to and from their residences to the place of meeting of the  
2 board for each session attended at the rate provided for other  
3 county officers. The members of county excise boards shall be also  
4 reimbursed for each mile of necessary travel in the performance of  
5 their official duties at the same rate.

6 The total number of days in each year for which the members of  
7 said board may be paid shall be as follows:

8 In counties having an assessed valuation of Forty Million  
9 Dollars (\$40,000,000.00) and less, not to exceed sixty (60) days;

10 In counties having an assessed valuation of more than Forty  
11 Million Dollars (\$40,000,000.00) and not more than Eighty Million  
12 Dollars (\$80,000,000.00), not to exceed sixty-five (65) days;

13 In counties having an assessed valuation of more than Eighty  
14 Million Dollars (\$80,000,000.00) and not more than Five Hundred  
15 Million Dollars (\$500,000,000.00), not to exceed one hundred (100)  
16 days;

17 In counties having an assessed valuation of more than Five  
18 Hundred Million Dollars (\$500,000,000.00), not to exceed two hundred  
19 fifty (250) days.

20 D. Any person violating any of the provisions of this section  
21 shall be deemed guilty of a felony, and upon conviction thereof  
22 shall be punished by a fine of not less than Two Hundred Dollars  
23 (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by  
24 imprisonment in the State Penitentiary for not less than six (6)

1 months or more than two (2) years, or by both such fine and  
2 imprisonment.

3 SECTION 4. AMENDATORY 68 O.S. 2001, Section 3105, as  
4 last amended by Section 1, Chapter 181, O.S.L. 2003 (68 O.S. Supp.  
5 2006, Section 3105), is amended to read as follows:

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

16 B. In counties with a population in excess of one hundred  
17 thousand (100,000) persons according to the most recent federal  
18 decennial census, the county treasurer shall not conduct a tax sale  
19 of such real estate where taxes are a lien upon real property if the  
20 following conditions are met:

21 1. The real property contains a single-family residential  
22 dwelling;

23 2. The individual residing on the property is sixty-five (65)  
24 years of age or older or has been classified as totally disabled, as

1 defined in subsection C of this section, and such individual owes  
2 the taxes due on the real property;

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

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

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

13 C. As used in this section, a person who is "totally disabled"  
14 means a person who is unable to engage in any substantial gainful  
15 activity by reason of a medically determined physical or mental  
16 impairment which can be expected to last for a continuous period of  
17 twelve (12) months or more. Proof of disability may be established  
18 by certification by an agency of state government, an insurance  
19 company, or as may be required by the county treasurer. Eligibility  
20 to receive disability benefits pursuant to a total disability under  
21 the Federal Social Security Act shall constitute proof of disability  
22 for purposes of this section.

23 D. It shall be the duty of the individual owning property  
24 subject to the provisions of subsection B of this section to make

1 application to the county treasurer for an exemption from a tax sale  
2 ~~no later than sixty (60) days prior to the date the property is~~  
3 ~~scheduled to be~~ being sold. It shall also be the duty of the  
4 individual to provide evidence to the county treasurer that the  
5 individual meets the financial requirements outlined in paragraph 4  
6 of subsection B and all other requirements of this section to  
7 qualify for the exemption. Any individual claiming the exemption  
8 provided in this section shall establish eligibility for the  
9 exemption each year the exemption is claimed.

10 E. Taxes, interest and penalties will continue to accrue while  
11 the exemption is claimed. The exemption from sale of property  
12 described in this section shall no longer be applicable and the  
13 county treasurer shall proceed with the sale of such real estate if  
14 any of the conditions prescribed in this section are no longer met.

15 F. Every notice of tax sale or tax resale shall contain  
16 language approved by the Office of the State Auditor and Inspector  
17 informing the taxpayer of the provisions of this section.

18 SECTION 5. AMENDATORY 68 O.S. 2001, Section 3106, is  
19 amended to read as follows:

20 Section 3106. The county treasurer shall give notice of the  
21 sale of real property for delinquent taxes and special assessments  
22 by publication of said sale once a week for the two (2) consecutive  
23 weeks immediately prior to the third Friday in September preceding  
24 the sale, in some newspaper in the county to be designated by the

1 county treasurer. Such notice shall contain a notification that all  
2 lands on which the taxes are delinquent and remain due and unpaid  
3 will be sold, the time and place of the sale, a list of the lands to  
4 be sold, the name or names of the last owner or owners as reflected  
5 by the records in the office of the county treasurer, and the amount  
6 of taxes due and delinquent. Such notice shall also contain the  
7 following language: "The sale hereby advertised is conditional and  
8 subject to a two-year right of redemption by the record owner as  
9 provided in Section ~~24323~~ 3118 of Title 68 of the Oklahoma  
10 Statutes." If the sale involves property upon which is located a  
11 manufactured home the notice shall also contain the following  
12 language: "The sale hereby advertised involves a manufactured home  
13 which may be subject to the right of a secured party to repossess.  
14 A holder of a perfected security interest in such manufactured home  
15 may be able to pay ad valorem taxes based upon the value of the  
16 manufactured home apart from the value of real property. If a  
17 secured party exercises this right, the holder of the tax sale  
18 certificate will be refunded the amount of taxes paid upon the value  
19 of the manufactured home." In addition to said published notice, the  
20 county treasurer shall give notice by certified mail by mailing to  
21 the owner of said real property, as shown by the last tax rolls in  
22 his office, a notice of said sale stating the time and place of said  
23 sale and showing the legal description of the property of the owner  
24 being sold. Failure to receive said notice shall not invalidate

1 said sale. The county treasurer shall charge and collect in cash,  
2 cashier's check or money order, in addition to the taxes, interest  
3 and penalty, the publication fees as provided by the provisions of  
4 Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars  
5 (\$5.00) plus postage for mailing the notice by certified mail, which  
6 shall be paid into the county treasury, and the county shall pay the  
7 cost of the publication of such notice. But in no case shall the  
8 county be liable for more than the amount charged to the delinquent  
9 lands for advertising and the cost of mailing. No person or entity  
10 that has delinquent ad valorem taxes shall be eligible to bid on  
11 property offered at a tax lien sale, a tax resale or at the sale of  
12 a treasurer as provided for in Section 3135 of this title.

13 SECTION 6. AMENDATORY 68 O.S. 2001, Section 3112, as  
14 amended by Section 2, Chapter 177, O.S.L. 2004 (68 O.S. Supp. 2006,  
15 Section 3112), is amended to read as follows:

16 Section 3112. When any tax sale certificate which has been  
17 issued to an individual is by such individual assigned to another  
18 person, it shall be the duty of the assignee to present such  
19 assigned certificate, or a separate written assignment duly  
20 acknowledged, to the county treasurer who shall note such assignment  
21 upon the tax sale record, and no assignment shall be valid until  
22 entered upon such record. The county treasurer shall charge a  
23 fifteen-dollar fee for each such assignment and said cost shall not  
24 be reimbursable to the assignor or the assignee by the taxpayer upon

1 redemption. Said fee shall be deposited into the "resale property  
2 fund" of the county.

3 SECTION 7. This act shall become effective November 1, 2007.

4 Passed the House of Representatives the 8th day of March, 2007.

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7 Presiding Officer of the House of  
8 Representatives

9 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2007.

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Presiding Officer of the Senate

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