

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 1412

By: Joyner

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 2862, which relates to the county
9 board of equalization; expanding members eligible to
10 receive travel reimbursement; amending 68 O.S. 2001,
11 Section 2871, which relates to the board of tax roll
12 corrections; allowing certain persons to sit on the
13 board in the absence of chair; amending 68 O.S. 2001,
14 Section 3002, as last amended by Section 1, Chapter
15 75, O.S.L. 2006 (68 O.S. Supp. 2006, Section 3002),
16 which relates to financial statements; changing
17 deadline for financial statements; amending 68 O.S.
18 2001, Section 3005.1, which relates to county excise
19 boards; expanding members eligible for travel
20 reimbursement; amending 68 O.S. 2001, Section 3105,
21 as last amended by Section 1, Chapter 181, O.S.L.
22 2003 (68 O.S. Supp. 2006, Section 3105), which
23 relates to delinquent taxes; changing deadline to
24 file for exemption from a tax sale; amending 68 O.S.
2001, Section 3106, which relates to notice of sale;
specifying method of payment and designating
ineligible persons to bid on property; amending 68
O.S. 2001, Section 3112, as amended by Section 2,
Chapter 177, O.S.L. 2004 (68 O.S. Supp. 2006, Section
3112), which relates to assignment; adding a
nonrefundable assignment fee; and providing an
effective date.

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

1 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2862, is
2 amended to read as follows:

3 Section 2862. A. The members of the county board of
4 equalization for each county in the state, before entering upon
5 their duties, shall subscribe to the oath required of other county
6 officers.

7 B. Each member of the county board of equalization shall be
8 required to attend and successfully complete a course for purposes
9 of instructing the members about the duties imposed on the board by
10 law. The course shall be developed by the Oklahoma State University
11 Center for Local Government Technology and shall include subjects
12 similar to those prescribed by law for certification of county
13 assessors and their deputies. Failure of a county board of
14 equalization member to successfully complete such course within
15 eighteen (18) months of the date as of which the member was
16 appointed shall result in forfeiture of the office and the vacancy
17 shall be filled in the manner provided by law.

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

1 D. In addition to the amounts specified in subsection C of this
2 section, members of county boards of equalization ~~residing outside~~
3 ~~of the county seat~~ shall be reimbursed for each mile of travel to
4 and from their residences to the place of meeting of the board for
5 each session attended at the rate provided for other county
6 officers. The members shall also be reimbursed for each mile of
7 necessary travel in the performance of their official duties at the
8 same rate.

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

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

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

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

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

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

3 B. A board of tax roll corrections is hereby created and shall
4 consist of the chair of the board of county commissioners as chair
5 or, in the chair's absence, the vice-chair of the board of county
6 commissioners, the chair of the county equalization board or, in the
7 chair's absence, the vice-chair of the county equalization board as
8 vice-chair, the county clerk as nonvoting member and secretary, and
9 the county assessor, a majority of whom shall constitute a quorum.
10 The board is hereby authorized to hear and determine allegations of
11 error, mistake or difference as to any item or items so contained in
12 the tax rolls, in any instances hereinafter enumerated, on
13 application of any person or persons whose interest may in any
14 manner be affected thereby, or by his or her agent or attorney,
15 verified by affidavit and showing that the complainant was not at
16 fault through failure to fulfill any duty enjoined upon him or her
17 by law, or upon discovery by the county treasurer or assessor before
18 the tax has been paid or attempted to be paid and disclosure by
19 statement of fact in writing signed by the treasurer or assessor and
20 verified by the assessor or treasurer as the case may be. Such
21 right shall not be available to anyone attempting to acquire, or who
22 has acquired, the lien of the county for such tax, whether by
23 purchase, assignment, deed or otherwise. In counties with two
24 county boards of equalization, the chair of each such board shall

1 serve, in alternating years, as the vice-chair of the board of tax
2 roll corrections. When a complaint is pending before the board of
3 tax roll corrections, such taxes as may be owed by the protesting
4 taxpayer shall not become due until thirty (30) days after the
5 decision of the board of tax roll corrections. When a complaint is
6 filed on a tax account which has been delinquent for more than one
7 (1) year, and upon showing that the tax is delinquent, the complaint
8 shall be dismissed, with prejudice.

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

- 10 1. Any personal or real property has been assessed to any
11 person, firm, or corporation not owning or claiming to own the same;
- 12 2. Property exempt from taxation has been assessed;
- 13 3. Exemption deductions allowed by law have not been taken into
14 account;
- 15 4. The same property, whether real or personal, has been
16 assessed more than once for the taxes of the same year;
- 17 5. Property, whether real or personal, has been assessed in the
18 county for the taxes of a year to which the same was not subject;
- 19 6. The county board of equalization has, after delivery of the
20 tax rolls, made a finding of fact under authority of law that, after
21 January 1 of any year and before May 1 of the same year,
22 improvements to real estate or other property assessed have been
23 destroyed by fire, or that the value of land has been impaired,
24 damaged or destroyed by floods or overflow of streams, and has made

1 and entered an adjustment to assessments previously made and
2 entered;

3 7. Lands or lots have in any manner been erroneously described;

4 8. Any valuation or valuations assessed and entered are at
5 variance with the valuation finally equalized;

6 9. Any valuation or valuations returned for assessment and not
7 increased by the county assessor have been entered on the assessment
8 rolls for equalization at variance with the value returned, or in
9 the event of increase by either the county assessor or the county
10 board of equalization and no notice thereof was sent; provided,
11 offer of proof of failure to receive notice may not be heard;

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

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

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

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

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

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

11 16. The county treasurer has, of his or her own volition,
12 restored to the tax rolls any tax or assessment where the entry upon
13 the tax rolls shows the same theretofore to have been stricken or
14 reduced by certificate issued by constituted authority, except where
15 restored by specific court order or in conformity to general decree
16 of the Supreme Court of Oklahoma invalidating in mass all such
17 certificates of a class certain, and except if the owner of such
18 property demand its restoration and make payment, in which instance
19 the county treasurer shall require that the owner sign on the face
20 of the owner's receipt a statement that the owner "paid voluntarily
21 without demand, request or duress"; or

22 17. Any personal property assessment and personal tax charge
23 has been entered upon the assessment and tax rolls except upon
24 proper return of assessment by the taxpayer or increase thereof with

1 due notice, or as a delinquent assessment made by the county
2 assessor or deputies in detail either on view or reliable
3 information; then, in the event any of the grounds stated in this
4 subsection are present, it shall be the duty of the board of tax
5 roll corrections to make and the secretary to enter its findings of
6 fact and to correct such error, if such exists, by issuing its
7 order, in words and figures, to accomplish such:

8 a. if such error increases the amount of tax charged, the
9 county clerk shall issue a certificate of error to the
10 county assessor ordering the assessor to certify such
11 correction or increase to the county treasurer for
12 entry on the tax rolls, and

13 b. if such error does not increase the amount of tax
14 charged, the county clerk shall issue a certificate of
15 error to the county treasurer if the tax be not paid,
16 stating the amount or other effect of such order, and
17 it shall be the duty of such county treasurer to make
18 and enter such correction upon the tax rolls and, if
19 there be a decrease to the amount of tax charged, to
20 enter a credit, in lieu of cash, for the amount of
21 decrease of tax shown in such certificate.

22 D. If, prior to such hearing by the board, as provided by this
23 section, the tax has been paid, no certificate shall issue; but if
24 less than one (1) year shall have elapsed after the payment of the

1 tax and before the filing of such application for correction of
2 error, and after such hearing the findings of fact disclose that
3 less tax was due to have been paid than was paid, then the person
4 who paid the tax, or such person's heirs, successors, or assigns,
5 may execute a cash voucher claim setting forth facts and findings,
6 verify it, and file it with the county clerk, who shall thereupon
7 deliver such claim to the county treasurer for designation of the
8 fund from which the claim must be paid and approval of the claim as
9 to availability of funds by the county treasurer. If taxes have
10 been paid under protest, the county treasurer must designate the
11 refund to be paid from such protest fund. If taxes have been paid
12 but not paid under protest and if there are funds available in
13 current collections of the taxing unit which received the taxes
14 paid, then the county treasurer must designate the refund to be paid
15 from such current collections of such taxing unit. The county clerk
16 shall thereupon issue a cash voucher against the appropriate fund of
17 the county, directing the county treasurer to pay to such person the
18 amount so found to be erroneous. The word "person" as used in this
19 subsection shall comprehend the person, firm, or corporation who
20 paid such tax and the heirs, assigns or successors, as the case may
21 be. No such claim for refund shall be allowed and paid unless the
22 same be filed within six (6) months after the effective date of the
23 order of correction.

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1 E. If there be any error in the taxes collected from any
2 person, the overpayment or duplicate payment of any such taxes
3 collected in error may be recovered by the taxpayer, and the county
4 treasurer may make such payment from the resale property fund of the
5 county if funds are not available as stated in subsection D of this
6 section.

7 F. Beginning January 1, 1987, notwithstanding the one-year
8 limitations period for filing a claim for refund as provided in
9 subsection D of this section, if there be any error in taxes
10 collected from any person on property constitutionally exempt under
11 Section 6B of Article X of the Oklahoma Constitution, by the county
12 treasurer in counties with a population in excess of five hundred
13 thousand (500,000) persons, according to the latest Federal
14 Decennial Census, to the extent that such county has been reimbursed
15 from the Ad Valorem Reimbursement Fund provided by Section 193 of
16 Title 62 of the Oklahoma Statutes, the overpayment or duplicate
17 payment of any such taxes collected in error may be recovered by the
18 taxpayer as provided by law.

19 G. Upon dismissal of a complaint or denial of relief to the
20 taxpayer, the county clerk, as secretary of the board of tax roll
21 corrections, shall prepare a letter order of dismissal or denial
22 which shall be mailed to the taxpayer or person at the address found
23 on the complaint.

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1 H. Both the taxpayer and the county assessor shall have the
2 right of appeal from any order of the board of tax roll corrections
3 to the district court of the same county. In case of appeal the
4 trial in the district court shall be de novo.

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

10 SECTION 3. AMENDATORY 68 O.S. 2001, Section 3002, as
11 last amended by Section 1, Chapter 75, O.S.L. 2006 (68 O.S. Supp.
12 2006, Section 3002), is amended to read as follows:

13 Section 3002. A. Notwithstanding the provisions of the School
14 District Budget Act, each board of county commissioners and the
15 board of education of each school district, shall, prior to ~~October~~
16 September 1 of each year, make, in writing, a financial statement,
17 showing the true fiscal condition of their respective political
18 subdivisions as of the close of the previous fiscal year ended June
19 30th, and shall make a written itemized statement of estimated needs
20 and probable income from all sources including ad valorem tax for
21 the current fiscal year. Such financial statement shall be
22 supported by schedules or exhibits showing, by classes, the amount
23 of all receipts and disbursements, and shall be sworn to as being
24 true and correct. The statement of estimated needs shall be

1 itemized so as to show, by classes: first, the several amounts
2 necessary for the current expenses of the political subdivision and
3 each officer and department thereof as submitted in compliance with
4 the provisions of Section 3004 of this title; second, the amount
5 required by law to be provided for sinking fund purposes; third, the
6 probable income that will be received from all sources, including
7 interest income and ad valorem taxes; and shall be detailed in form
8 and amount so as to disclose the several items for which the excise
9 board is authorized and required, by this article, to approve
10 estimates and make appropriations.

11 B. Each municipality that does not prepare an annual audit
12 pursuant to Section 17-105 of Title 11 of the Oklahoma Statutes
13 shall make a financial statement as required by this section. Every
14 municipality shall adopt a budget, which shall contain estimates of
15 expenditures and revenues, including probable income by source, for
16 the budget year; provided, that all municipalities may use estimated
17 fund balances if final certified fund balances are not available.
18 The budget shall be in a format similar to the estimate of needs or,
19 at the municipality's discretion, to Sections 17-207 and 17-212
20 through 17-214 of Title 11 of the Oklahoma Statutes. This section
21 shall not apply to any municipality that has opted to prepare a
22 budget pursuant to the Municipal Budget Act.

23 C. Each budget and each financial statement and estimate of
24 needs for each county, city, incorporated town, or school district,

1 as prepared in accordance with this section, shall be published in
2 one issue in some legally qualified newspaper published in such
3 political subdivision. If there be no such newspaper published in
4 such political subdivision, such statement and estimate shall be so
5 published in some legally qualified newspaper of general circulation
6 therein; and such publication shall be made, in each instance, by
7 the board or authority making the estimate.

8 D. The financial statements and estimates of all counties shall
9 be filed with the county excise board on or before August 17 of each
10 year; and the financial statements and budgets of all incorporated
11 towns shall be filed with the county excise board on or before
12 August 22 of each year; and the financial statements and budgets of
13 all cities shall be filed with the county excise board on or before
14 August 27 of each year; and the financial statements and estimates
15 of all school districts shall be filed with the county excise board
16 on or before ~~October~~ September 1 of each year. Said financial
17 statements and estimates shall have attached thereto an affidavit
18 showing the publication thereof as required herein, or they may be
19 filed and the said affidavit attached thereto at any time within
20 five (5) days after the filing thereof.

21 SECTION 4. AMENDATORY 68 O.S. 2001, Section 3005.1, is
22 amended to read as follows:

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

1 county board of equalization as created in Section 2861 of this
2 title. The county clerk shall serve as secretary and clerk of said
3 board without additional compensation.

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

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

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

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

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

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

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

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

22 D. Any person violating any of the provisions of this section
23 shall be deemed guilty of a felony, and upon conviction thereof
24 shall be punished by a fine of not less than Two Hundred Dollars

1 (\$200.00) and not more than One Thousand Dollars (\$1,000.00) or by
2 imprisonment in the State Penitentiary for not less than six (6)
3 months or more than two (2) years, or by both such fine and
4 imprisonment.

5 SECTION 5. AMENDATORY 68 O.S. 2001, Section 3105, as
6 last amended by Section 1, Chapter 181, O.S.L. 2003 (68 O.S. Supp.
7 2006, Section 3105), is amended to read as follows:

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

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

23 1. The real property contains a single-family residential
24 dwelling;

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

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

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

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

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

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

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

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

20 SECTION 6. AMENDATORY 68 O.S. 2001, Section 3106, is
21 amended to read as follows:

22 Section 3106. The county treasurer shall give notice of the
23 sale of real property for delinquent taxes and special assessments
24 by publication of said sale once a week for the two (2) consecutive

1 weeks immediately prior to the third Friday in September preceding
2 the sale, in some newspaper in the county to be designated by the
3 county treasurer. Such notice shall contain a notification that all
4 lands on which the taxes are delinquent and remain due and unpaid
5 will be sold, the time and place of the sale, a list of the lands to
6 be sold, the name or names of the last owner or owners as reflected
7 by the records in the office of the county treasurer, and the amount
8 of taxes due and delinquent. Such notice shall also contain the
9 following language: "The sale hereby advertised is conditional and
10 subject to a two-year right of redemption by the record owner as
11 provided in Section ~~24323~~ 3118 of Title 68 of the Oklahoma
12 Statutes." If the sale involves property upon which is located a
13 manufactured home the notice shall also contain the following
14 language: "The sale hereby advertised involves a manufactured home
15 which may be subject to the right of a secured party to repossess.
16 A holder of a perfected security interest in such manufactured home
17 may be able to pay ad valorem taxes based upon the value of the
18 manufactured home apart from the value of real property. If a
19 secured party exercises this right, the holder of the tax sale
20 certificate will be refunded the amount of taxes paid upon the value
21 of the manufactured home." In addition to said published notice, the
22 county treasurer shall give notice by certified mail by mailing to
23 the owner of said real property, as shown by the last tax rolls in
24 his office, a notice of said sale stating the time and place of said

1 sale and showing the legal description of the property of the owner
2 being sold. Failure to receive said notice shall not invalidate
3 said sale. The county treasurer shall charge and collect in cash,
4 cashier's check or money order, in addition to the taxes, interest
5 and penalty, the publication fees as provided by the provisions of
6 Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars
7 (\$5.00) plus postage for mailing the notice by certified mail, which
8 shall be paid into the county treasury, and the county shall pay the
9 cost of the publication of such notice. But in no case shall the
10 county be liable for more than the amount charged to the delinquent
11 lands for advertising and the cost of mailing. No person or entity
12 that has delinquent ad valorem taxes shall be eligible to bid on
13 property offered at the tax lien sale, the tax resale or at the sale
14 of the treasurer provided for in Section 3135 of this title, of the
15 county in which said taxes are delinquent.

16 SECTION 7. AMENDATORY 68 O.S. 2001, Section 3112, as
17 amended by Section 2, Chapter 177, O.S.L. 2004 (68 O.S. Supp. 2006,
18 Section 3112), is amended to read as follows:

19 Section 3112. When any tax sale certificate which has been
20 issued to an individual is by such individual assigned to another
21 person, it shall be the duty of the assignee to present such
22 assigned certificate, or a separate written assignment duly
23 acknowledged, to the county treasurer who shall note such assignment
24 upon the tax sale record, and no assignment shall be valid until

1 entered upon such record. The county treasurer shall charge a
2 fifteen-dollar fee for each such assignment and said cost shall not
3 be reimbursable to the assignor or the assignee by the taxpayer upon
4 redemption. Said fee shall be deposited into the "resale property
5 fund" of the county.

6 SECTION 8. This act shall become effective November 1, 2007.

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8 51-1-5756 AB 01/03/07
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