

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 COMMITTEE SUBSTITUTE  
4 FOR ENGROSSED  
5 HOUSE BILL NO. 2935

By: Russ of the House

and

6 Bingman of the Senate

7  
8  
9 COMMITTEE SUBSTITUTE

10 [ ad valorem taxes - notice - county assessor -  
11 effective date ]

12  
13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

14 SECTION 1. AMENDATORY 68 O.S. 2001, Section 3106, as  
15 last amended by Section 1, Chapter 191, O.S.L. 2009 (68 O.S. Supp.  
16 2009, Section 3106), is amended to read as follows:

17 Section 3106. The county treasurer, to the best of the  
18 treasurer's ability, shall give notice of delinquent taxes and  
19 special assessments by publication once a week for two (2)  
20 consecutive weeks at any time after April 1, but prior to the end of  
21 September following the year the taxes were first due and payable,  
22 in some newspaper in the county to be designated by the county  
23 treasurer. Such notice shall contain a notification that all lands  
24 on which the taxes are delinquent and remain due and unpaid will be

1 sold in accordance with Section 3105 of this title, a list of the  
2 lands to be sold, the name or names of the last record owner or  
3 owners as of the preceding December 31st or later as reflected by  
4 the records in the office of the county ~~treasurer~~ assessor, and the  
5 amount of taxes due and delinquent. If the sale involves property  
6 upon which is located a manufactured home the notice shall contain  
7 the following language: "The sale hereby advertised involves a  
8 manufactured home which may be subject to the right of a secured  
9 party to repossess. A holder of a perfected security interest in  
10 such manufactured home may be able to pay ad valorem taxes based  
11 upon the value of the manufactured home apart from the value of real  
12 property." In addition to said published notice, the county  
13 treasurer shall give notice by mailing to the record owner of said  
14 real property ~~as shown by the last tax rolls in the county~~  
15 ~~treasurer's office~~ as of the preceding December 31st or later as  
16 reflected by the records in the office of the county assessor, a  
17 notice stating the amount of delinquent taxes owed and informing the  
18 owner that the subject real property will be sold as provided for in  
19 Section 3105 of this title if the delinquent taxes are not paid and  
20 showing the legal description of the property of the owner being  
21 sold. Failure to receive said notice shall not invalidate said  
22 sale. The county treasurer shall charge and collect in cash,  
23 cashier's check or money order, in addition to the taxes, interest  
24 and penalty, the publication fees as provided by the provisions of

1 Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars  
2 (\$5.00) plus postage for mailing the notice, which shall be paid  
3 into the county treasury or whatever fund the publication and  
4 mailing fee expenses came from, and the county shall pay the cost of  
5 the publication of such notice. But in no case shall the county be  
6 liable for more than the amount charged to the delinquent lands for  
7 advertising and the cost of mailing.

8 SECTION 2. AMENDATORY 68 O.S. 2001, Section 3127, as  
9 amended by Section 6, Chapter 82, O.S.L. 2008 (68 O.S. Supp. 2009,  
10 Section 3127), is amended to read as follows:

11 Section 3127. The county treasurer, to the best of the  
12 treasurer's ability, shall give notice of the resale of such real  
13 estate by publication of said notice once a week for four (4)  
14 consecutive weeks preceding such sale, in some newspaper, having  
15 been continuously published one hundred four (104) consecutive weeks  
16 with admission to the United States mails as second-class mail  
17 matter, with paid circulation and published in the county where  
18 delivered to the mails, to be designated by the county treasurer;  
19 and if there be no paper published in the county, or publication is  
20 refused, the county treasurer shall give notice by written or  
21 printed notice posted on the door of the courthouse. Such notice  
22 shall contain a description of the real estate to be sold, the name  
23 of the record owner of said real estate as of the preceding December  
24 31st or later as shown by the ~~last tax rolls~~ records in the office

1 of the county ~~treasurer~~ assessor, the time and place of sale, a  
2 statement of the date on which said real estate taxes first became  
3 due and payable as provided for in Section 2913 of this title, the  
4 year or years for which taxes have been assessed but remain unpaid  
5 and a statement that the same has not been redeemed, the total  
6 amount of all delinquent taxes, costs, penalties and interest  
7 accrued, due and unpaid on the same, and a statement that such real  
8 estate will be sold to the highest bidder for cash. It shall not be  
9 necessary to set forth the amount of taxes, penalties, interest and  
10 costs accrued each year separately, but it shall be sufficient to  
11 publish the total amount of all due and unpaid taxes, penalties,  
12 interest and costs. The county treasurer shall, at least thirty  
13 (30) days prior to such resale of real estate, give notice by  
14 certified mail, by mailing to the record owner of said real estate,  
15 as shown by the ~~last tax rolls~~ records in the county ~~treasurer's~~  
16 assessor's office, and to all mortgagees of record of said real  
17 estate a notice stating the time and place of said resale and  
18 showing the legal description of the real property to be sold. If  
19 the county treasurer does not know and cannot, by the exercise of  
20 reasonable diligence, ascertain the address of any mortgagee of  
21 record, then the county treasurer shall cause an affidavit to be  
22 filed with the county clerk, on a form approved by the State Auditor  
23 and Inspector, stating such fact, which affidavit shall suffice,  
24 along with publication as provided for by this section, to give any

1 mortgagee of record notice of such resale. Neither failure to send  
2 notice to any mortgagee of record of said real estate nor failure to  
3 receive notice as provided for by this section shall invalidate the  
4 resale, but the resale tax deed shall be ineffective to extinguish  
5 any mortgage on said real estate of a mortgagee to whom no notice  
6 was sent. Beginning on the effective date of this act, no  
7 encumbrancer of real property in this state shall be permitted to  
8 file any instrument purporting to encumber real property in any  
9 county of the state with any county clerk unless the instrument  
10 states on its face the mailing address of such encumbrancer.

11 SECTION 3. This act shall become effective November 1, 2010.

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