

1 ENGROSSED HOUSE  
2 BILL NO. 1048

By: Banz of the House

and

Aldridge of the Senate

3  
4  
5  
6  
7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2001, Sections 3106, as last amended by Section  
9 2, Chapter 82, O.S.L. 2008, 3113, as amended by  
10 Section 3, Chapter 82, O.S.L. 2008 and 3131, as  
11 amended by Section 17, Chapter 447, O.S.L. 2004 (68  
12 O.S. Supp. 2008, Sections 3106, 3113 and 3131), which  
13 relate to the collection of delinquent taxes;  
14 modifying notice of sale; defining term; modifying  
15 certain time limit for resale return; and providing  
16 an effective date.

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

18 SECTION 1. AMENDATORY 68 O.S. 2001, Section 3106, as  
19 last amended by Section 2, Chapter 82, O.S.L. 2008 (68 O.S. Supp.  
20 2008, Section 3106), is amended to read as follows:

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

1 delinquent and remain due and unpaid will be sold in accordance with  
2 Section 3105 of this title, a list of the lands to be sold, the name  
3 or names of the last owner or owners as reflected by the records in  
4 the office of the county treasurer, and the amount of taxes due and  
5 delinquent. If the sale involves property upon which is located a  
6 manufactured home the notice shall contain the following language:  
7 "The sale hereby advertised involves a manufactured home which may  
8 be subject to the right of a secured party to repossess. A holder  
9 of a perfected security interest in such manufactured home may be  
10 able to pay ad valorem taxes based upon the value of the  
11 manufactured home apart from the value of real property." In  
12 addition to said published notice, the county treasurer shall give  
13 notice by ~~certified mail~~ by mailing to the owner of said real  
14 property, as shown by the last tax rolls in the county treasurer's  
15 office, a notice stating the amount of delinquent taxes owed and  
16 informing the owner that the subject real property will be sold as  
17 provided for in Section 3105 of this title if the delinquent taxes  
18 are not paid and showing the legal description of the property of  
19 the owner being sold. Failure to receive said notice shall not  
20 invalidate said sale. The county treasurer shall charge and collect  
21 in cash, cashier's check or money order, in addition to the taxes,  
22 interest and penalty, the publication fees as provided by the  
23 provisions of Section 121 of Title 28 of the Oklahoma Statutes, and  
24 Five Dollars (\$5.00) plus postage for mailing the notice ~~by~~

1 ~~certified mail~~, which shall be paid into the county treasury or  
2 whatever fund the publication and mailing fee expenses came from,  
3 and the county shall pay the cost of the publication of such notice.  
4 But in no case shall the county be liable for more than the amount  
5 charged to the delinquent lands for advertising and the cost of  
6 mailing.

7 SECTION 2. AMENDATORY 68 O.S. 2001, Section 3113, as  
8 amended by Section 3, Chapter 82, O.S.L. 2008 (68 O.S. Supp. 2008,  
9 Section 3113), is amended to read as follows:

10 Section 3113. The owner of any real estate, or any person  
11 having a legal or equitable interest therein, may redeem the same at  
12 any time before the execution of a deed of conveyance therefor by  
13 the county treasurer by paying to the county treasurer the sum which  
14 was originally delinquent including interest at the lawful rate as  
15 provided in Section 2913 of this title and such additional costs as  
16 may have accrued; provided, that minors or incapacitated or  
17 partially incapacitated persons may redeem from taxes any real  
18 property belonging to them within one (1) year after the expiration  
19 of such disability, with interest and penalty at not more than ten  
20 percent (10%) per annum. The term incapacitated as used in this  
21 section relates to mental incapacitation only, physical disability  
22 is not covered under this term or this section.  
23  
24

1 SECTION 3. AMENDATORY 68 O.S. 2001, Section 3131, as  
2 amended by Section 17, Chapter 447, O.S.L. 2004 (68 O.S. Supp. 2008,  
3 Section 3131), is amended to read as follows:

4 Section 3131. A. Within thirty (30) days after resale of  
5 property, the county treasurer shall file in the office of the  
6 county clerk a return, and retain a copy thereof in the county  
7 treasurer's office, which shall show or include, as appropriate:

- 8 1. Each tract or parcel of real estate so sold;
- 9 2. The date upon which it was resold;
- 10 3. The name of the purchaser;
- 11 4. The price paid therefor;
- 12 5. A copy of the notice of such resale with an affidavit of its  
13 publication or posting; and
- 14 6. The complete minutes of sale, and that the same was  
15 adjourned from day to day until the sale was completed.

16 Such notice and return shall be presumptive evidence of the  
17 regularity, legality and validity of all the official acts leading  
18 up to and constituting such resale. Within such thirty (30) days,  
19 the county treasurer shall execute, acknowledge and deliver to the  
20 purchaser or the purchaser's assigns, or to the board of county  
21 commissioners where such property has been bid off in the name of  
22 the county, a deed conveying the real estate thus resold. The  
23 issuance of such deed shall effect the cancellation and setting  
24 aside of all delinquent taxes, assessments, penalties and costs

1 previously assessed or existing against the real estate, and of all  
2 outstanding individual and county tax sale certificates, and shall  
3 vest in the grantee an absolute and perfect title in fee simple to  
4 the real estate, subject to all claims which the state may have had  
5 on the real estate for taxes or other liens or encumbrances. Twelve  
6 (12) months after the deed shall have been filed for record in the  
7 county clerk's office, no action shall be commenced to avoid or set  
8 aside the deed. Provided, that persons under legal disability shall  
9 have one year after removal of such disability within which to  
10 redeem the real estate.

11 B. Any number of lots or tracts of land may be included in one  
12 deed, for which deed the county treasurer shall collect from the  
13 purchaser the fees provided for in Section 43 of Title 28 of the  
14 Oklahoma Statutes. The county treasurer shall also charge and  
15 collect from the purchaser at such sale an amount in addition to the  
16 bid placed on such real estate, sufficient to pay all expenses  
17 incurred by the county in preparing, listing and advertising the lot  
18 or tract purchased by such bidder, which sums shall be credited and  
19 paid into the resale property fund hereinafter provided, to be used  
20 to defray to that extent the costs of resale.

21 C. When any tract or lot of land sells for more than the taxes,  
22 penalties, interest and cost due thereon, the excess shall be held  
23 in a separate fund for the prior owner of such land to be withdrawn  
24 any time within ~~two (2) years~~ one (1) year. At the end of ~~two (2)~~

