

THE HOUSE OF REPRESENTATIVES  
Monday, March 2, 2009

House Bill No. 1048

HOUSE BILL NO. 1048 - By: BANZ of the House and ALDRIDGE of the Senate.

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

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

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

4 Section 3106. The county treasurer shall give notice of delinquent taxes and special  
5 assessments by publication once a week for ~~the~~ two (2) consecutive weeks immediately at  
6 any time after April 1, but prior to the end of ~~third Friday in~~ September following the  
7 year the taxes were first due and payable, in some newspaper in the county to be  
8 designated by the county treasurer. Such notice shall contain a notification that all  
9 lands on which the taxes are delinquent and remain due and unpaid will be sold in  
10 accordance with Section 3105 of this title, a list of the lands to be sold, the name or  
11 names of the last owner or owners as reflected by the records in the office of the county

1 treasurer, and the amount of taxes due and delinquent. If the sale involves property  
2 upon which is located a manufactured home the notice shall contain the following  
3 language: "The sale hereby advertised involves a manufactured home which may be  
4 subject to the right of a secured party to repossess. A holder of a perfected security  
5 interest in such manufactured home may be able to pay ad valorem taxes based upon the  
6 value of the manufactured home apart from the value of real property." In addition to  
7 said published notice, the county treasurer shall give notice by ~~certified mail~~ by mailing  
8 to the owner of said real property, as shown by the last tax rolls in the county treasurer's  
9 office, a notice stating the amount of delinquent taxes owed and informing the owner  
10 that the subject real property will be sold as provided for in Section 3105 of this title if  
11 the delinquent taxes are not paid and showing the legal description of the property of the  
12 owner being sold. Failure to receive said notice shall not invalidate said sale. The  
13 county treasurer shall charge and collect in cash, cashier's check or money order, in  
14 addition to the taxes, interest and penalty, the publication fees as provided by the  
15 provisions of Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars (\$5.00)  
16 plus postage for mailing the notice ~~by certified mail~~, which shall be paid into the county  
17 treasury or whatever fund the publication and mailing fee expenses came from, and the  
18 county shall pay the cost of the publication of such notice. But in no case shall the  
19 county be liable for more than the amount charged to the delinquent lands for  
20 advertising and the cost of mailing.

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

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

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

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

- 20 1. Each tract or parcel of real estate so sold;
- 21 2. The date upon which it was resold;
- 22 3. The name of the purchaser;

- 1           4. The price paid therefor;
- 2           5. A copy of the notice of such resale with an affidavit of its publication or posting;
- 3    and
- 4           6. The complete minutes of sale, and that the same was adjourned from day to day
- 5    until the sale was completed.

6           Such notice and return shall be presumptive evidence of the regularity, legality and

7    validity of all the official acts leading up to and constituting such resale. Within such

8    thirty (30) days, the county treasurer shall execute, acknowledge and deliver to the

9    purchaser or the purchaser's assigns, or to the board of county commissioners where such

10   property has been bid off in the name of the county, a deed conveying the real estate thus

11   resold. The issuance of such deed shall effect the cancellation and setting aside of all

12   delinquent taxes, assessments, penalties and costs previously assessed or existing

13   against the real estate, and of all outstanding individual and county tax sale certificates,

14   and shall vest in the grantee an absolute and perfect title in fee simple to the real estate,

15   subject to all claims which the state may have had on the real estate for taxes or other

16   liens or encumbrances. Twelve (12) months after the deed shall have been filed for

17   record in the county clerk's office, no action shall be commenced to avoid or set aside the

18   deed. Provided, that persons under legal disability shall have one year after removal of

19   such disability within which to redeem the real estate.

20           B. Any number of lots or tracts of land may be included in one deed, for which deed

21   the county treasurer shall collect from the purchaser the fees provided for in Section 43

22   of Title 28 of the Oklahoma Statutes. The county treasurer shall also charge and collect

1 from the purchaser at such sale an amount in addition to the bid placed on such real  
2 estate, sufficient to pay all expenses incurred by the county in preparing, listing and  
3 advertising the lot or tract purchased by such bidder, which sums shall be credited and  
4 paid into the resale property fund hereinafter provided, to be used to defray to that  
5 extent the costs of resale.

6 C. When any tract or lot of land sells for more than the taxes, penalties, interest  
7 and cost due thereon, the excess shall be held in a separate fund for the prior owner of  
8 such land to be withdrawn any time within ~~two (2) years~~ one (1) year. At the end of ~~two~~  
9 ~~(2) years~~ one (1) year, if such money has not been withdrawn or collected from the  
10 county, it shall be credited to the county resale property fund.

11 SECTION 4. This act shall become effective November 1, 2009.

12 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET,  
13 dated 02-26-09 - DO PASS, As Coauthored.