STATE OF OKLAHOMA

2nd Session of the 52nd Legislature (2010)

HOUSE BILL 2935 By: Russ

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 2912, which relates to certain conveyances of real property and liability for tax; requiring county assessor to modify assessment roll based upon recordation of conveyances; requiring identification of parties to conveyance; prohibiting county treasurer from transmitting delinquent tax notice under certain circumstances; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 2912, is amended to read as follows:

Section 2912. ~~As~~ A. Subject to the requirements of subsections B and C of this section, as between grantor and grantee of any land where there is no express agreement as to who shall pay the taxes that may be assessed thereon, taxes on any real estate shall become a lien on such real estate on October 1 of each year, and if such real estate is conveyed after said date the grantor shall pay such

taxes, and if conveyed on or prior to October 1st of such year the grantee shall pay such taxes.

B. The county assessor shall cause the assessment roll to be changed based upon any real estate conveyed on or after October 1 and not later than December 31 each year. The assessment roll shall be updated and the identity of the grantor and grantee shall be provided to the county treasurer not less than twenty-four (24) hours after the conveyance has been recorded in the real property records of the county clerk or by the end of the next succeeding business day.

C. The county treasurer shall not send a delinquent tax notice to any real property owner unless the treasurer has verified that the notice is addressed to the owner of the real property as reflected on the updated assessment roll as required by subsection B of this section.

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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