

1 ENGROSSED SENATE
2 BILL NO. 104

By: Aldridge of the Senate

3 and

4 Banz of the House

5
6 An Act relating to ad valorem taxes; amending 68 O.S.
7 2001, Section 2915, which relates to collection and
8 payment of ad valorem taxes; authorizing county
9 treasurer to provide certain statement by electronic
10 mail under specified circumstances.

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

12 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2915, is
13 amended to read as follows:

14 Section 2915. A. It shall be the duty of every person subject
15 to taxation under the Ad Valorem Tax Code, Section 2801 et seq. of
16 this title, to attend the treasurer's office and pay taxes, and if
17 any person neglects to attend and pay taxes until after they have
18 become delinquent, the treasurer shall collect the same in the
19 manner provided by law. If any person owing taxes, removes from one
20 county to another in this state, the county treasurer shall forward
21 the tax claim to the treasurer of the county to which the person has
22 removed, and the taxes shall be collected by the county treasurer of
23 the latter place as other taxes and returned to the proper county,
24 less legal charges. The county treasurer may visit, in person or by

1 deputy, places other than the county seat for the purpose of
2 receiving taxes. Nothing herein shall be so construed as to prevent
3 an agent of any person subject to taxation from paying the taxes.

4 B. The county treasurer of each county shall, within thirty
5 (30) days after the tax rolls have been completed and delivered to
6 the office of the county treasurer by the county assessor, mail to
7 each taxpayer at the taxpayer's last-known address a statement
8 showing separately the amount of all ad valorem taxes assessed
9 against the taxpayer's real and personal property for the current
10 year and all delinquent taxes remaining unpaid thereon for previous
11 years. At the county treasurer's option, in lieu of regular
12 mailing, the treasurer may instead send the tax statement to the
13 taxpayer by electronic mail provided the taxpayer has submitted a
14 written request to receive such statements by electronic mail
15 instead of by regular mail. It is expressly provided, however, that
16 failure of any taxpayer to receive such statement, or failure of the
17 treasurer to so mail the same, shall not in any way extend the date
18 by which such taxes shall be due and payable nor relieve the
19 taxpayer of the duty and responsibility of paying same as provided
20 by law.

21 C. The statement required by this section shall contain an
22 explanation of how the ad valorem tax bill is calculated using
23 language so that a person of common understanding would know what is
24 intended. The statement shall also contain an explanation of the

1 manner in which ad valorem taxes are apportioned between the county,
2 school district or other jurisdiction levying ad valorem taxes and
3 shall identify the apportionment of the taxes for the current year
4 on the subject property. The State Auditor and Inspector shall
5 promulgate rules necessary to implement the provisions of this
6 subsection.

7 D. It shall be the mandatory duty of the county treasurer to
8 request an appropriation for necessary postage and expense to defray
9 the cost of furnishing taxpayers the statement herein provided and
10 it shall be the mandatory duty of the board of county commissioners
11 and the county excise board to make such appropriation.

12 Passed the Senate the 9th day of March, 2011.

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Presiding Officer of the Senate

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16 Passed the House of Representatives the ____ day of _____,
17 2011.

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Presiding Officer of the House
of Representatives

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