

1 STATE OF OKLAHOMA

2 1st Session of the 53rd Legislature (2011)

3 HOUSE BILL 1973

By: Morgan

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Sections 3106, as last amended by Section
9 1, Chapter 416, O.S.L. 2010 and 3127, as last amended
10 by Section 2, Chapter 416, O.S.L. 2010 (68 O.S. Supp.
11 2010, Sections 3106 and 3127), which relate to sale
12 procedures for delinquent ad valorem taxes; modifying
13 required content of certain notices related to
14 original sales and resales for delinquent ad valorem
15 taxes; providing immunity from liability based upon
16 certain errors or discrepancies; requiring
17 information to be made available through Internet
18 websites if available; and providing an effective
19 date.

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

21 SECTION 1. AMENDATORY 68 O.S. 2001, Section 3106, as
22 last amended by Section 1, Chapter 416, O.S.L. 2010 (68 O.S. Supp.
23 2010, Section 3106), is amended to read as follows:

24 Section 3106. The county treasurer, according to the law, shall
give notice of delinquent taxes and special assessments by
publication once a week for two (2) consecutive weeks at any time
after April 1, but prior to the end of September following the year
the taxes were first due and payable, in some newspaper in the

1 county to be designated by the county treasurer. Such notice shall
2 contain a notification that all lands on which the taxes are
3 delinquent and remain due and unpaid will be sold in accordance with
4 Section 3105 of this title, a list of the lands to be sold, which
5 shall include a legal description and to the extent possible a
6 physical address, the name or names of the last record owner or
7 owners as of the preceding December 31 or later as reflected by the
8 records in the office of the county assessor, which records shall be
9 updated based on real property conveyed after October 1 each year
10 and the amount of taxes due and delinquent. The county treasurer
11 shall not be liable for any error or discrepancy in a legal
12 description or physical address used in the notice required by this
13 section. If a county has or makes available a website, the
14 information contained in the delinquent notice shall also be
15 included in the website content. If the sale involves property upon
16 which is located a manufactured home the notice shall contain the
17 following language: "The sale hereby advertised involves a
18 manufactured home which may be subject to the right of a secured
19 party to repossess. A holder of a perfected security interest in
20 such manufactured home may be able to pay ad valorem taxes based
21 upon the value of the manufactured home apart from the value of real
22 property." In addition to said published notice, the county
23 treasurer shall give notice by mailing to the record owner of said
24 real property as of the preceding December 31 or later as reflected

1 by the records in the office of the county assessor, which records
2 shall be updated based on real property conveyed after October 1
3 each year, a notice stating the amount of delinquent taxes owed and
4 informing the owner that the subject real property will be sold as
5 provided for in Section 3105 of this title if the delinquent taxes
6 are not paid and showing the legal description of the property of
7 the owner being sold. Failure to receive said notice shall not
8 invalidate said sale. The county treasurer shall charge and collect
9 in cash, cashier's check or money order, in addition to the taxes,
10 interest and penalty, the publication fees as provided by the
11 provisions of Section 121 of Title 28 of the Oklahoma Statutes, and
12 Five Dollars (\$5.00) plus postage for mailing the notice, which
13 shall be paid into the county treasury or whatever fund the
14 publication and mailing fee expenses came from, and the county shall
15 pay the cost of the publication of such notice. But in no case
16 shall the county be liable for more than the amount charged to the
17 delinquent lands for advertising and the cost of mailing.

18 SECTION 2. AMENDATORY 68 O.S. 2001, Section 3127, as
19 last amended by Section 2, Chapter 416, O.S.L. 2010 (68 O.S. Supp.
20 2010, Section 3127), is amended to read as follows:

21 Section 3127. A. The county treasurer, according to the law,
22 shall give notice of the resale of such real estate by publication
23 of said notice once a week for four (4) consecutive weeks preceding
24 such sale, in some newspaper, having been continuously published one

1 hundred four (104) consecutive weeks with admission to the United
2 States mails as second-class mail matter, with paid circulation and
3 published in the county where delivered to the mails, to be
4 designated by the county treasurer; and if there be no paper
5 published in the county, or publication is refused, the county
6 treasurer shall give notice by written or printed notice posted on
7 the door of the courthouse. Such notice shall contain a description
8 of the real estate to be sold, which shall include a legal
9 description and to the extent possible a physical address, the name
10 of the record owner of said real estate as of the preceding December
11 31 or later as shown by the records in the office of the county
12 assessor, which records shall be updated based on real property
13 conveyed after October 1 each year, the time and place of sale, a
14 statement of the date on which said real estate taxes first became
15 due and payable as provided for in Section 2913 of this title, the
16 year or years for which taxes have been assessed but remain unpaid
17 and a statement that the same has not been redeemed, the total
18 amount of all delinquent taxes, costs, penalties and interest
19 accrued, due and unpaid on the same, and a statement that such real
20 estate will be sold to the highest bidder for cash. The county
21 treasurer shall not be liable for any error or discrepancy in a
22 legal description or physical address used in the notice required by
23 this subsection. If a county has or makes available a website, the
24 information contained in the notice of resale shall also be included

1 in the website content. It shall not be necessary to set forth the
2 amount of taxes, penalties, interest and costs accrued each year
3 separately, but it shall be sufficient to publish the total amount
4 of all due and unpaid taxes, penalties, interest and costs.

5 B. The county treasurer shall, not later than the last day of
6 January each year, publish a notice of all properties scheduled for
7 resale which notice shall contain the same information prescribed
8 for the notice required in subsection A of this section.

9 C. The county treasurer shall, in addition to the notice
10 published pursuant to subsection B of this section, at least thirty
11 (30) days prior to such resale of real estate, give notice by
12 certified mail, by mailing to the record owner of said real estate,
13 as shown by the records in the county assessor's office, which
14 records shall be updated based on real property conveyed after
15 October 1 each year, and to all mortgagees of record of said real
16 estate a notice stating the time and place of said resale and
17 showing the legal description of the real property to be sold. If
18 the county treasurer does not know and cannot, by the exercise of
19 reasonable diligence, ascertain the address of any mortgagee of
20 record, then the county treasurer shall cause an affidavit to be
21 filed with the county clerk, on a form approved by the State Auditor
22 and Inspector, stating such fact, which affidavit shall suffice,
23 along with publication as provided for by this section, to give any
24 mortgagee of record notice of such resale. Neither failure to send

1 notice to any mortgagee of record of said real estate nor failure to
2 receive notice as provided for by this section shall invalidate the
3 resale, but the resale tax deed shall be ineffective to extinguish
4 any mortgage on said real estate of a mortgagee to whom no notice
5 was sent. Beginning on April 24, 2008, no encumbrancer of real
6 property in this state shall be permitted to file any instrument
7 purporting to encumber real property in any county of the state with
8 any county clerk unless the instrument states on its face the
9 mailing address of such encumbrancer.

10 SECTION 3. This act shall become effective November 1, 2011.

11
12 53-1-5323 MAH 01/19/11
13
14
15
16
17
18
19
20
21
22
23
24