

1 STATE OF OKLAHOMA

2 1st Session of the 55th Legislature (2015)

3 HOUSE BILL 1778

By: McCall

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2011, Section 3129, as last amended by Section
9 1, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2014,
10 Section 3129), which relates to ad valorem tax sale
11 procedures; modifying authorized hours for purposes
12 of sale; modifying procedures with respect to real
13 property subject to liens of the Oklahoma Health Care
14 Authority; and providing an effective date.

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

16 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3129, as
17 last amended by Section 1, Chapter 156, O.S.L. 2014 (68 O.S. Supp.
18 2014, Section 3129), is amended to read as follows:

19 Section 3129. A. On the day real estate is advertised for
20 resale, the county treasurer shall offer same for sale at the office
21 of the county treasurer between the hours of ~~eight a.m. and five~~
22 ~~p.m.~~ nine a.m. and four p.m., the exact hours of each sale to be
23 determined by the local county treasurer, and continue the sale
24 thereafter from day to day between such hours until all of the real

1 estate is sold. The real estate shall be sold at public auction to
2 the highest bidder for cash.

3 B. All property must be sold for a sum not less than two-thirds
4 (2/3) of the assessed value of such real estate as fixed for the
5 current fiscal year, or for the total amount of taxes, penalties,
6 interest and costs due on such property, whichever is the lesser.
7 If there is no bid equal to or greater than the sum so required, the
8 county treasurer shall bid off the same in the name of the county,
9 except for property which, in the determination of the county
10 treasurer, has Oklahoma Health Care Authority liens against it in
11 excess of the amount of the assessed value of the property. In
12 those cases no deed will be issued to the county, and the property
13 will remain in the current owner's name. Such property will again be
14 offered in the next annual resale and every subsequent resale until
15 it is either sold or the county's tax liens all expire by operation
16 of law. Further, any property currently held by the county pursuant
17 to a tax resale deed, may be deeded back to the prior owner's name
18 if, in the determination of the county treasurer, the property has
19 Oklahoma Health Care Authority liens against it in excess of the
20 amount of the assessed value. All property bid off in the name of
21 the county shall be for the amount of all taxes, penalties, interest
22 and costs due thereon, and the county treasurer shall issue a deed
23 therefor to the board of county commissioners for the use and
24 benefit of the county.

1 C. The county treasurers shall provide to the Oklahoma Health
2 Care Authority (OHCA) a list of properties that will be sold at tax
3 resales in their respective counties. Using the information
4 provided, OHCA shall produce a list for each county of properties on
5 which OHCA has liens. The county treasurers shall make the list of
6 properties with OHCA liens available to potential buyers at the tax
7 resales. OHCA shall file a release of the liens on properties that
8 fit the definition of blighted properties as defined in Section 38-
9 101 of Title 11 of the Oklahoma Statutes, in the county records of
10 the county where the property is located upon request of that
11 county's treasurer. The filing of the lien release shall not
12 extinguish the debt owed to OHCA which may be enforced through any
13 legal means available to OHCA.

14 D. The county shall not be liable to the state or any taxing
15 district thereof for any part of the amount for which any property
16 may be sold to such county. All property bid off in the name of the
17 county shall be exempt from ad valorem taxation as long as title is
18 held for the county.

19 E. 1. The county shall not be civilly liable for any
20 environmental problems or conditions on any property which existed
21 on the property prior to the county's involuntary ownership of the
22 property pursuant to this section, or which may result from such
23 environmental problems or conditions on the property. During the
24 period of the county's involuntary ownership of the property, the

1 person or persons who would be legally liable for the environmental
2 problems or conditions on the property but for the county's
3 ownership shall continue to be liable for such environmental
4 problems or conditions.

5 2. In addition, the county shall not be subject to civil
6 liability with regard to any actions taken by the county to
7 remediate any problems or conditions on the property resulting from
8 the environmental problems or conditions if the remedial action is
9 not performed in a reckless or negligent manner.

10 SECTION 2. This act shall become effective November 1, 2015.

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