

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2229

By: Grau

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5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Sections 3102 and 3103, which relate to ad  
9 valorem tax liens; providing for perfection of liens  
10 for personal property tax; prescribing time as of  
11 which lien deemed perfected; and providing an  
12 effective date.

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

14 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3102, is  
15 amended to read as follows:

16 Section 3102. Within sixty (60) days after taxes on personal  
17 property shall become delinquent as of April 1, the county treasurer  
18 shall mail notice to the last-known address of such delinquent  
19 taxpayer and cause a general notice to be published one time in some  
20 newspaper of general circulation, published in the county, giving  
21 the name of each person owing delinquent personal property taxes,  
22 stating the amount thereof due, and stating that such delinquent  
23 personal property taxes, within thirty (30) days from date of this  
24 publication, shall be placed on a personal property tax lien docket

1 in the office of the county treasurer and the homestead exemption of  
2 such taxpayer shall be canceled pursuant to Section 2892 of this  
3 title. Said liens shall be deemed perfected upon their placement on  
4 the personal property tax lien docket. Such liens are superior to  
5 all other liens, conveyances or encumbrances filed subsequent  
6 thereto, on real or personal property. The tax lien shall be a lien  
7 on all real and personal property of the taxpayer in the county for  
8 a period of seven (7) years, except as otherwise provided in  
9 subsection B of Section 3103 of this title. From and after the  
10 entry of the tax upon the tax lien docket, any person claiming any  
11 interest in any land or personal property can sue the county  
12 treasurer and board of county commissioners in the district court to  
13 determine the validity or priority of the lien.

14 SECTION 2. AMENDATORY 68 O.S. 2011, Section 3103, is  
15 amended to read as follows:

16 Section 3103. A. Within thirty (30) days after publication of  
17 the general notice required in the provisions of Section 3102 of  
18 this title, the county treasurer shall cause a personal property tax  
19 lien record to be made in a docket for such purpose, showing the  
20 names and addresses of all persons, firms, and corporations owing  
21 delinquent personal property taxes, setting forth the delinquent  
22 years and amounts due and unpaid, together with penalty and costs as  
23 provided for by Section 2913 of this title. Said liens shall be  
24 deemed perfected upon their placement on the personal property tax

1 lien docket. The liens are superior to all other liens, conveyances  
2 or encumbrances filed subsequent thereto, on real or personal  
3 property. The tax lien shall be a lien on all personal and real  
4 property of the person, firm, or corporation owing the delinquent  
5 tax for a period of seven (7) years from the date of the tax lien,  
6 except as otherwise provided in subsection B of this section. If  
7 such a lien is not collected within seven (7) years from the date  
8 upon which such tax became due and payable, the unpaid personal  
9 property taxes shall cease to be a lien upon any real or personal  
10 property of the person, firm, or corporation owing the tax. The  
11 provisions of this section shall not apply to taxes which became due  
12 or payable prior to January 1, 1971.

13 B. A tax lien on real property of a business arising from  
14 delinquent personal property taxes of the business may be released  
15 for purposes of a sale of such real property upon application to and  
16 approval of the county treasurer. No lien shall be released unless  
17 all excess proceeds of the sale are paid to the county treasurer in  
18 payment of the personal property taxes which are the subject of the  
19 lien. If a county treasurer determines that such a lien should be  
20 released, the county treasurer shall make an entry in the county  
21 treasurer's tax records indicating that the lien has been removed  
22 from the real property to be sold. The tax lien shall remain valid  
23 as to all other property of the taxpayer. As used in this  
24 subsection, "excess proceeds" means all proceeds over those needed

1 to satisfy any liens on the property which have priority over the  
2 personal property tax lien of the county.

3 C. It shall be the duty of the county treasurer to collect all  
4 delinquent personal taxes due and unpaid, together with penalties  
5 and costs, as provided for by Section 2913 of this title, and costs  
6 and lien fee in the amount of Five Dollars (\$5.00), and, upon  
7 receiving the same, shall release the lien on the personal property  
8 tax lien docket.

9 D. The county treasurer shall keep a personal property tax lien  
10 docket in the form prescribed by the State Auditor and Inspector and  
11 shall enter on the docket the names and addresses of delinquent  
12 taxpayers along with the other information required by the  
13 provisions of this section.

14 E. Upon compliance with the provisions of this section and  
15 Section 3102 of this title, the county treasurer may enter in the  
16 personal property tax lien docket the following statement:

17 "All unpaid items contained in this tax roll have been  
18 transferred to the personal property tax lien docket for this year."  
19 No further entries are required and the personal property tax roll  
20 for that year may be closed. The provisions of this section apply  
21 to all personal property tax rolls after 1970. Except as otherwise  
22 provided by subsection B of this section, all unpaid personal  
23 property taxes shall become a lien on any real estate owned by the  
24 taxpayer.

SECTION 3. This act shall become effective November 1, 2015.

55-1-5991 MAH 12/31/14