

1 STATE OF OKLAHOMA

2 2nd Session of the 57th Legislature (2020)

3 COMMITTEE SUBSTITUTE
4 FOR
5 SENATE BILL NO. 1085

By: Howard

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7 COMMITTEE SUBSTITUTE

8 An Act relating to ad valorem taxes; amending 68 O.S.
9 2011, Section 3113, which relates to delinquent taxes
10 and the sale of property; authorizing treasurer to
11 require payment of delinquent taxes in certain order
12 for redemption of property subject to tax resale;
13 providing for application of requirement; requiring
14 posting of notice by county treasurer; and providing
15 an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3113, is
18 amended to read as follows:

19 Section 3113. A. The owner of any real estate, or any person
20 having a legal or equitable interest therein, may redeem the same at
21 any time before the execution of a deed of conveyance therefor by
22 the county treasurer by paying to the county treasurer the sum which
23 was originally delinquent, except as otherwise provided in
24 subsection B of this section, including interest at the lawful rate
as provided in Section 2913 of this title and such additional costs
as may have accrued; provided, that minors or incapacitated or

1 partially incapacitated persons may redeem from taxes any real
2 property belonging to them within one (1) year after the expiration
3 of such disability, with interest and penalty at not more than ten
4 percent (10%) per annum. The term incapacitated as used in this
5 section relates to mental incapacitation only, physical disability
6 is not covered under this term or this section.

7 B. A county treasurer may elect to require that for all
8 property for which taxes are delinquent and subject to the
9 provisions of subsection A of this section, when an owner or other
10 person having an interest makes a payment, any taxes due for the
11 most recent year shall be paid prior to the payment of previous
12 years. Such election shall apply to all properties within the
13 county for a time period of no less than one (1) calendar year. The
14 county treasurer shall conspicuously post a notice of such
15 requirement within the treasurer's office.

16 SECTION 2. This act shall become effective January 1, 2021.

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18 57-2-3800 JCR 2/18/2020 11:21:44 AM
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