

STATE OF OKLAHOMA

2nd Session of the 57th Legislature (2020)

COMMITTEE SUBSTITUTE
FOR

HOUSE BILL NO. 3800

By: Frix

COMMITTEE SUBSTITUTE

An Act relating to ad valorem taxes; amending 68 O.S. 2011, Section 2913, which relates to payment of taxes; modifying payment amount authorized for payment of taxes in installments; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2913, is amended to read as follows:

Section 2913. A. All taxes levied upon an ad valorem basis for each fiscal year shall become due and payable on the first day of November. Except for mortgage servicers, the exclusive method for payment shall be as follows:

1. Unless one-half (1/2) or more of the taxes so levied has been paid before the first day of January, the entire tax levy for such fiscal year shall become delinquent on that date.

2. If the first half or more of the taxes levied upon an ad valorem basis for any such fiscal year has been paid before the

1 first day of January, the second half or remainder shall be paid
2 before the first day of April thereafter and if not paid shall
3 become delinquent on that date.

4 In no event may payment be made in more than two ~~equal~~
5 installments subject to the provisions of the payment schedule
6 specified in this subsection.

7 B. Mortgage servicers, as defined in 24 C.F.R., part 3500.17,
8 shall pay all accounts which they are servicing in one annual
9 payment before the first day of January or the entire tax levy for
10 such fiscal year shall become delinquent on that date.

11 C. If the total tax owed is Twenty-five Dollars (\$25.00) or
12 less, then the total amount must be paid before January 1. If the
13 total tax is not paid before January 1, the unpaid balance owing
14 shall become delinquent on the first day of January and shall be
15 subject to delinquent charges as provided for in this section.

16 D. All delinquent taxes shall bear interest at the rate of one
17 and one-half percent (1 1/2%) per month or major fraction thereof
18 until paid. In no event shall such interest exceed a sum equal to
19 the unpaid principal amount of tax, and when such interest has
20 accumulated to a sum equivalent to one hundred percent (100%) of the
21 unpaid tax the further accumulation of interest shall cease.

22 E. In addition to any other penalties prescribed by law,
23 delinquent taxes shall be subject to a late payment penalty of five
24 percent (5%) per month or a major fraction thereof until paid. The

1 penalty assessed herein shall only apply to delinquent taxes that
2 are due on property located in a dependent school district in a
3 county with a population of less than seventy-five thousand (75,000)
4 according to the most recent Federal Decennial Census and held by a
5 nonindividual taxpayer when the tax has been paid delinquent for two
6 (2) or more separate and consecutive years and the fair cash value
7 of the property exceeds Five Hundred Thousand Dollars (\$500,000.00).

8 F. The county treasurer shall stamp the date of receipt on each
9 letter received containing funds for payment of taxes and no
10 interest shall be added or charged after the receipt of such letter
11 or the amount due. It shall be the duty of every person subject to
12 taxation according to the law to attend the county treasurer's
13 office and pay his or her taxes. If any person neglects to pay his
14 or her taxes until after they have become delinquent, the county
15 treasurer is directed and required to collect the delinquent tax as
16 provided for by law. The first ~~half~~ portion of taxes payable
17 pursuant to the provisions of this section shall not become
18 delinquent until thirty (30) days after the tax rolls have become
19 completed and filed by the county assessor with the county
20 treasurer.

21 G. The county treasurer may waive penalties or interest in any
22 case where it is shown to the county treasurer that such penalties
23 or interest were incurred through no fault of the taxpayer. Each
24 waiver of penalties or interest shall be audited by the Office of

1 the State Auditor and Inspector each year during the annual audit of
2 the county offices.

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

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