

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 2nd Session of the 57th Legislature (2020)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 3857

By: Burns of the House

and

Dugger of the Senate

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10 COMMITTEE SUBSTITUTE

11 An Act relating to revenue and taxation; amending 68
12 O.S. 2011, Section 3131, as amended by Section 2,
13 Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2019, Section
14 3131), which relates to resale returns; limiting the
15 scope of certain claims on property sold to boards of
16 county commissioners; and providing an effective
17 date.

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

19 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3131, as
20 amended by Section 2, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2019,
21 Section 3131), is amended to read as follows:

22 Section 3131. A. Within thirty (30) days after resale of
23 property, the county treasurer shall file in the office of the
24 county clerk a return, and retain a copy thereof in the county
 treasurer's office, which shall show or include, as appropriate:

1 1. Each tract or parcel of real estate so sold;

2 2. The date upon which it was resold;

3 3. The name of the purchaser;

4 4. The price paid therefor;

5 5. A copy of the notice of such resale with an affidavit of its
6 publication or posting; and

7 6. The complete minutes of sale, and that the same was
8 adjourned from day to day until the sale was completed.

9 Such notice and return shall be presumptive evidence of the
10 regularity, legality and validity of all the official acts leading
11 up to and constituting such resale. Within such thirty (30) days,
12 the county treasurer shall execute, acknowledge and deliver to the
13 purchaser or the purchaser's assigns, or to the board of county
14 commissioners where such property has been bid off in the name of
15 the county, a deed conveying the real estate thus resold. The
16 issuance of such deed shall effect the cancellation and setting
17 aside of all delinquent taxes, assessments, penalties and costs
18 previously assessed or existing against the real estate, and of all
19 outstanding individual and county tax sale certificates, and shall
20 vest in the grantee an absolute and perfect title in fee simple to
21 the real estate, subject to all claims which the state may have had
22 on the real estate for taxes or other liens or encumbrances;
23 provided, that all such claims which the state, municipality or both
24 the state and the municipality may have had on the real estate for

1 taxes or other liens or encumbrances shall be canceled and
2 extinguished with respect to any deed conveying title to the board
3 of county commissioners where such property was bid off in the name
4 of the county. Twelve (12) months after the deed shall have been
5 filed for record in the county clerk's office, no action shall be
6 commenced to avoid or set aside the deed. Provided, that persons
7 under legal disability shall have one (1) year after removal of such
8 disability within which to redeem the real estate.

9 B. Any number of lots or tracts of land may be included in one
10 deed, for which deed the county treasurer shall collect from the
11 purchaser the fees provided for in Section 43 of Title 28 of the
12 Oklahoma Statutes. The county treasurer shall also charge and
13 collect from the purchaser at such sale an amount in addition to the
14 bid placed on such real estate, sufficient to pay all expenses
15 incurred by the county in preparing, listing and advertising the lot
16 or tract purchased by such bidder, which sums shall be credited and
17 paid into the resale property fund hereinafter provided, to be used
18 to defray to that extent the costs of resale.

19 C. When any tract or lot of land sells for more than the taxes,
20 penalties, interest and cost due thereon, the excess shall be held
21 in a separate fund for the record owner of such land, as shown by
22 the county records as of the date ~~said~~ the county resale begins, to
23 be withdrawn any time within one (1) year. No assignment of this
24 right to excess proceeds shall be valid which occurs on or after the

1 date on which ~~said~~ the county resale began. At the end of one (1)
2 year, if such money has not been withdrawn or collected from the
3 county, it shall be credited to the county resale property fund.

4 SECTION 2. This act shall become effective November 1, 2020.

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6 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
7 02/20/2020 - DO PASS, As Amended and Coauthored.
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