

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1085

By: Howard

6 AS INTRODUCED

7 An Act relating to ad valorem taxes; amending 19 O.S.
8 2011, Section 339, as last amended by Section 10,
Chapter 25, O.S.L. 2019 (19 O.S. Supp. 2019, Section
9 339), which relates to powers of county
10 commissioners; authorizing enactment of requirements
related to payment of delinquent taxes; 68 O.S. 2011,
11 Sections 3105 and 3113, which relate to delinquent
taxes and the sale of property; providing
12 applicability of specified language; subject to
certain circumstance, establishing specified
13 requirement; subject to certain circumstance,
modifying amount of payment required by owner for
14 redemption of property subject to tax resale; and
providing an effective date.

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

17 SECTION 1. AMENDATORY 19 O.S. 2011, Section 339, as last
18 amended by Section 10, Chapter 25, O.S.L. 2019 (19 O.S. Supp. 2019,
19 Section 339), is amended to read as follows:

20 Section 339. A. The board of county commissioners shall have
21 power:

22 1. To make all orders respecting the real property of the
23 county, to sell the public grounds of the county and to purchase
24 other grounds in lieu thereof; and for the purpose of carrying out
25

1 the provisions of this section it shall be sufficient to convey all
2 the interests of the county in those grounds when an order made for
3 the sale and a deed is executed in the name of the county by the
4 chair of the board of county commissioners, reciting the order, and
5 signed by the chair and acknowledged by the county clerk for and on
6 behalf of the county;

7 2. To audit the accounts of all officers having the care,
8 management, collection or disbursement of any money belonging to the
9 county or appropriated for its benefit;

10 3. To construct and repair bridges and to open, lay out and
11 vacate highways; provided, however, that when any state institution,
12 school or department shall own, lease or otherwise control land on
13 both sides of any established highway, the governing board or body
14 of the same shall have the power to vacate, alter or relocate the
15 highway adjoining the property in the following manner:

16 If it should appear that it would be to the best use and
17 interest of the institution, school or department to vacate, alter
18 or relocate such highway, the governing board or body shall notify
19 the board of county commissioners, in writing, of their intention to
20 hold a public hearing and determine whether to vacate, alter or
21 relocate the highway, setting forth the location and terminals of
22 the road, and all data concerning the proposed right-of-way if
23 changed or relocated, and shall give fifteen (15) days' notice of
24 the hearing by publication in some newspaper in the county or

1 counties in which the road is located, and the hearing shall be held
2 at the county seat of the county in which the road is located, and
3 if a county line road, may be heard in either county. At the
4 hearing testimony may be taken, and any protests or suggestions
5 shall be received as to the proposed measure, and at the conclusion
6 thereof if the governing board or body shall find that it would be
7 to the best use and interest of the institution, school or
8 department, and the public generally, they may make an appropriate
9 order either vacating, altering or relocating the highway, which
10 order shall be final if approved by the board of county
11 commissioners. The institution, school or department may by
12 agreement share the cost of changing any such road. No property
13 owner shall be denied access to a public highway by the order;

14 4. To recommend or sponsor an employee or prospective employee
15 for job-related training and certification in an area that may
16 require training or certification to comply with state or federal
17 law as such training or certification is provided by the Department
18 of Transportation, the Federal Highway Administration, or any other
19 state agency, technology center school, or university;

20 5. Until January 1, 1983, to furnish necessary blank books,
21 plats, blanks and stationery for the clerk of the district court,
22 county clerk, register of deeds, county treasurer and county judge,
23 sheriff, county surveyor and county attorney, justices of the peace,
24 and constables, to be paid for out of the county treasury; also a

1 fireproof vault sufficient in which to keep all the books, records,
2 vouchers and papers pertaining to the business of the county;

3 6. To set off, organize and change the boundaries of townships
4 and to designate and give names therefor; provided, that the
5 boundaries of no township shall be changed within six (6) months
6 next preceding a general election;

7 7. To lease tools, apparatus, machinery or equipment of the
8 county to another political subdivision or a state agency. The
9 Association of County Commissioners of Oklahoma and the Oklahoma
10 State University Center for Local Government Technology together
11 shall establish a system of uniform rates for the leasing of such
12 tools, apparatus, machinery and equipment;

13 8. To jointly, with other counties, buy heavy equipment and to
14 loan or lease such equipment across county lines;

15 9. To develop personnel policies for the county with the
16 approval of a majority of all county elected officers, as evidenced
17 in the minutes of a meeting of the board of county commissioners or
18 the county budget board;

19 10. To purchase, rent, or lease-purchase uniforms, safety
20 devices and equipment for the officers and employees of the county.
21 The county commissioners may pay for any safety training or safety
22 devices and safety equipment out of the general county funds or any
23 county highway funds available to the county commissioners;

1 11. To provide incentive awards for safety-related job
2 performance. However, no employee shall be recognized more than
3 once per calendar year and the award shall not exceed the value of
4 Two Hundred Fifty Dollars (\$250.00); further, no elected official
5 shall be eligible to receive a safety award;

6 12. To provide for payment of notary commissions, filing fees,
7 and the cost of notary seals and bonds;

8 13. To do and perform other duties and acts that the board of
9 county commissioners may be required by law to do and perform;

10 14. To make purchases at a public auction pursuant to the
11 county purchasing procedures in subsection D of Section 1505 of this
12 title;

13 15. To deposit interest income from highway funds in the
14 general fund of the county;

15 16. To submit sealed bids for the purchase of equipment from
16 this state, or any agency or political subdivision of this state;

17 17. To utilize county-owned equipment, labor and supplies at
18 their disposal on property owned by the county, public schools, two-
19 year colleges or technical branches of colleges that are members of
20 The Oklahoma State System of Higher Education, the state and
21 municipalities according to the provisions of Section 36-113 of
22 Title 11 of the Oklahoma Statutes. Cooperative agreements may be
23 general in terms of routine maintenance or specific in terms of
24 construction and agreed to and renewed on an annual basis. Work

1 performed pursuant to Section 36-113 of Title 11 of the Oklahoma
2 Statutes shall comply with the provisions of this section;

3 18. To enter into intergovernmental cooperative agreements with
4 the federally recognized Indian tribes within this state to address
5 issues of construction and maintenance of streets, roads, bridges
6 and highways exclusive of the provisions of Section 1221 of Title 74
7 of the Oklahoma Statutes;

8 19. To execute hold harmless agreements with the lessor in the
9 manner provided by subsection B of Section 636.5 of Title 69 of the
10 Oklahoma Statutes when leasing or lease-purchasing equipment;

11 20. To accept donations of right-of-way or right-of-way
12 easements pursuant to Section 381 et seq. of Title 60 of the
13 Oklahoma Statutes;

14 21. To establish by resolution the use of per diem for specific
15 purposes in accordance with the limitations provided by Sections
16 500.8 and 500.9 of Title 74 of the Oklahoma Statutes;

17 22. To apply to the Department of Environmental Quality for a
18 waste tire permit to bale waste tires for use in approved
19 engineering projects;

20 23. To enter into the National Association of Counties (NACo)
21 Prescription Drug Discount Program;

22 24. To work with federal, state, municipal, and public school
23 district properties in an effort to minimize cost to such entities;
24

1 25. To provide incentive awards to employees for participating
2 in voluntary wellness programs which result in improved health.
3 Incentive awards may be created by the Wellness Council set forth in
4 Section 1302 of this title; ~~and~~

5 26. To establish a county employee benefit program to encourage
6 outstanding performance in the workplace. Monies may be expended
7 for the purchase of recognition awards for presentation to an
8 employee or members of a work unit;

9 27. To trade in equipment to a vendor or on a statewide
10 contract by acquiring used equipment values pursuant to subsection B
11 of Section 421.1 of this title;

12 28. To establish by resolution a requirement that when more
13 than one year of ad valorem taxes become delinquent, a county
14 treasurer may require an owner of real estate to pay to the county
15 treasurer the amount of taxes due for the most recent tax year prior
16 to the payment of other delinquent amounts; and

17 29. To establish by resolution a requirement that when real
18 estate becomes subject to tax resale, a county treasurer may require
19 an owner of real estate to pay to the county treasurer the total
20 amount of delinquent taxes due in order to redeem the real estate
21 pursuant to Section 3113 of Title 68 of the Oklahoma Statutes.

22 B. The county commissioners of a county or, in counties where
23 there is a county budget board, the county budget board may
24 designate money from general county funds for the designated purpose
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1 of drug enforcement and drug abuse prevention programs within the
2 county.

3 C. When any lease or lease purchase is made on behalf of the
4 county by the board pursuant to the provisions of this section, the
5 county shall be allowed to have trade in values for transactions
6 involving The Oklahoma Central Purchasing Act.

7 D. In order to timely comply with the Oklahoma Vehicle License
8 and Registration Act with regard to county vehicles, the board of
9 county commissioners may, by resolution, create a petty cash
10 account. The board of county commissioners may request a purchase
11 order for petty cash in an amount necessary to pay the expense of
12 license and registration fees for county motor vehicles. Any
13 balance in the petty cash account after the license and registration
14 fees have been paid shall be returned to the account or fund from
15 which the funds originated. The county purchasing agent shall be
16 the custodian of the petty cash account, and the petty cash account
17 shall be subject to audit.

18 E. When the board of county commissioners approves an express
19 trust, pursuant to Sections 176 through 180.4 of Title 60 of the
20 Oklahoma Statutes, for the purpose of operating a county jail, the
21 trustees of the public trust may appoint commissioned peace
22 officers, certified by the Council on Law Enforcement Education and
23 Training, to provide security for inmates that are required to be
24 transported outside of the detention facility, and investigate

1 violations of law within the detention facility. Other personnel
2 necessary to operate the jail may be employed and trained or
3 certified as may be required by applicable state or federal law.

4 SECTION 2. AMENDATORY 68 O.S. 2011, Section 3105, is
5 amended to read as follows:

6 Section 3105. A. The county treasurer shall in all cases,
7 except those provided for in subsection B of this section, where
8 taxes are a lien upon real property and have been unpaid for a
9 period of three (3) years or more as of the date such taxes first
10 became due and payable, advertise and sell such real estate for such
11 taxes and all other delinquent taxes, special assessments and costs
12 at the tax resale provided for in Section 3125 of this title, which
13 shall be held on the second Monday of June each year in each county.
14 Payment of any or all delinquent taxes, costs, penalties and
15 interest accrued on such real property shall be subject to the
16 provisions of subsection G of this section. The county treasurer
17 shall not be bound before so doing to proceed to collect by sale all
18 personal taxes on personal property which are by law made a lien on
19 realty, but shall include such personal tax with that due on the
20 realty, and shall sell the realty for all of the taxes and special
21 assessments.

22 B. In counties with a population in excess of one hundred
23 thousand (100,000) persons according to the most recent federal
24 decennial census, the county treasurer shall not conduct a tax sale

1 of such real estate where taxes are a lien upon real property if the
2 following conditions are met:

3 1. The real property contains a single-family residential
4 dwelling;

5 2. The individual residing on the property is sixty-five (65)
6 years of age or older or has been classified as totally disabled, as
7 defined in subsection C of this section, and such individual owes
8 the taxes due on the real property;

9 3. The real property is not currently being used as rental
10 property;

11 4. The individual living on the property has an annual income
12 that does not exceed the HHS Poverty Guidelines as established each
13 year by the United States Department of Health and Human Services
14 that are published in the Federal Register and in effect at the time
15 that the proposed tax sale is to take place; and

16 5. The fair market value of the real property as reflected on
17 the tax rolls in the office of the county assessor does not exceed
18 One Hundred Twenty-five Thousand Dollars (\$125,000.00).

19 C. As used in this section, a person who is "totally disabled"
20 means a person who is unable to engage in any substantial gainful
21 activity by reason of a medically determined physical or mental
22 impairment which can be expected to last for a continuous period of
23 twelve (12) months or more. Proof of disability may be established
24 by certification by an agency of state government, an insurance

1 company, or as may be required by the county treasurer. Eligibility
2 to receive disability benefits pursuant to a total disability under
3 the Federal Social Security Act shall constitute proof of disability
4 for purposes of this section.

5 D. It shall be the duty of the individual owning property
6 subject to the provisions of subsection B of this section to make
7 application to the county treasurer for an exemption from a tax sale
8 prior to the property being sold. It shall also be the duty of the
9 individual to provide evidence to the county treasurer that the
10 individual meets the financial requirements outlined in paragraph 4
11 of subsection B and all other requirements of this section to
12 qualify for the exemption. Any individual claiming the exemption
13 provided in this section shall establish eligibility for the
14 exemption each year the exemption is claimed.

15 E. Taxes, interest and penalties will continue to accrue while
16 the exemption is claimed. The exemption from sale of property
17 described in this section shall no longer be applicable and the
18 county treasurer shall proceed with the sale of such real estate if
19 any of the conditions prescribed in this section are no longer met.

20 F. Every notice of tax resale shall contain language approved
21 by the Office of the State Auditor and Inspector informing the
22 taxpayer of the provisions of this section.

23 G. Pursuant to the enactment of a resolution by the county
24 commissioners as authorized in paragraph 28 or 29 of subsection A of

1 Section 1 of this act, a county treasurer shall require an owner of
2 real estate, for which taxes are delinquent for more than one year,
3 to pay delinquent taxes as required by the applicable resolution.

4 SECTION 3. AMENDATORY 68 O.S. 2011, Section 3113, is
5 amended to read as follows:

6 Section 3113. The owner of any real estate, or any person
7 having a legal or equitable interest therein, may redeem the same at
8 any time before the execution of a deed of conveyance therefor by
9 the county treasurer by paying to the county treasurer the sum which
10 was originally delinquent or, pursuant to the enactment of a
11 resolution authorized in paragraph 29 of subsection A of Section 1
12 of this act, the total amount of all delinquent taxes, including
13 interest at the lawful rate as provided in Section 2913 of this
14 title and such additional costs as may have accrued; provided, that
15 minors or incapacitated or partially incapacitated persons may
16 redeem from taxes any real property belonging to them within one (1)
17 year after the expiration of such disability, with interest and
18 penalty at not more than ten percent (10%) per annum. The term
19 incapacitated as used in this section relates to mental
20 incapacitation only, physical disability is not covered under this
21 term or this section.

22 SECTION 4. This act shall become effective January 1, 2021.
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