

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 58th Legislature (2021)

4 ENGROSSED SENATE
5 BILL NO. 181

By: Taylor of the Senate

and

Boles of the House

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10 An Act relating to ad valorem taxes; amending 68 O.S.
11 2011, Section 2913, which relates to payment of
12 taxes; modifying payment amount authorized for
 payment of taxes in installments; and providing an
 effective date.

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

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

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

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

1 2. If the first half or more of the taxes levied upon an ad
2 valorem basis for any such fiscal year has been paid before the
3 first day of January, the ~~second half~~ remainder shall be paid before
4 the first day of April thereafter and if not paid shall become
5 delinquent on that date.

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

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

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

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

1 E. In addition to any other penalties prescribed by law,
2 delinquent taxes shall be subject to a late payment penalty of five
3 percent (5%) per month or a major fraction thereof until paid. The
4 penalty assessed herein shall only apply to delinquent taxes that
5 are due on property located in a dependent school district in a
6 county with a population of less than seventy-five thousand (75,000)
7 according to the most recent Federal Decennial Census and held by a
8 nonindividual taxpayer when the tax has been paid delinquent for two
9 (2) or more separate and consecutive years and the fair cash value
10 of the property exceeds Five Hundred Thousand Dollars (\$500,000.00).

11 F. The county treasurer shall stamp the date of receipt on each
12 letter received containing funds for payment of taxes and no
13 interest shall be added or charged after the receipt of such letter
14 or the amount due. It shall be the duty of every person subject to
15 taxation according to the law to attend the county treasurer's
16 office and pay his or her taxes. If any person neglects to pay his
17 or her taxes until after they have become delinquent, the county
18 treasurer is directed and required to collect the delinquent tax as
19 provided for by law. The first ~~half~~ installment of taxes payable
20 pursuant to the provisions of this section shall not become
21 delinquent until thirty (30) days after the tax rolls have become
22 completed and filed by the county assessor with the county
23 treasurer.
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1 G. The county treasurer may waive penalties or interest in any
2 case where it is shown to the county treasurer that such penalties
3 or interest were incurred through no fault of the taxpayer. Each
4 waiver of penalties or interest shall be audited by the Office of
5 the State Auditor and Inspector each year during the annual audit of
6 the county offices.

7 SECTION 2. This act shall become effective November 1, 2021.

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9 COMMITTEE REPORT BY: COMMITTEE ON COUNTY AND MUNICIPAL GOVERNMENT,
10 dated 03/29/2021 - DO PASS.
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