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April 6, 2021

ENGROSSED HOUSE
BILL NO. 2362

By: Burns of the House

and

Dugger of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 3131, as amended by Section 2, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2020, Section 3131), which relates to resale returns; limiting the scope of certain claims on property sold to boards of county commissioners; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 3131, as amended by Section 2, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2020, Section 3131), is amended to read as follows:

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

1. Each tract or parcel of real estate so sold;
2. The date upon which it was resold;

1 3. The name of the purchaser;

2 4. The price paid therefor;

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

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

7 Such notice and return shall be presumptive evidence of the
8 regularity, legality and validity of all the official acts leading
9 up to and constituting such resale. Within such thirty (30) days,

10 the county treasurer shall execute, acknowledge and deliver to the
11 purchaser or the purchaser's assigns, or to the board of county

12 commissioners where such property has been bid off in the name of
13 the county, a deed conveying the real estate thus resold. The

14 issuance of such deed shall effect the cancellation and setting
15 aside of all delinquent taxes, assessments, penalties and costs

16 previously assessed or existing against the real estate, and of all
17 outstanding individual and county tax sale certificates, and shall

18 vest in the grantee an absolute and perfect title in fee simple to
19 the real estate, subject to all claims which the state may have had

20 on the real estate for taxes or other liens or encumbrances;

21 provided, that all such claims which the state, municipality or both
22 the state and the municipality may have had on the real estate for
23 taxes or other liens or encumbrances shall be canceled and

24 extinguished with respect to any deed conveying title to the board

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

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

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

1 year, if such money has not been withdrawn or collected from the
2 county, it shall be credited to the county resale property fund.

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

4 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
5 April 6, 2021 - DO PASS
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