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March 25, 2024

ENGROSSED HOUSE
BILL NO. 3933

By: Provenzano and Hefner of
the House

and

Rader of the Senate

An Act relating to revenue and taxation; amending 68
O.S. 2021, Section 3105, which relates to sale of
property for delinquent ad valorem taxes; modifying
certain value amount related to single-family
properties; and providing an effective date; and
declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3105, is amended to read as follows:

Section 3105. A. The county treasurer shall in all cases, except those provided for in subsection B of this section and except for periods governed by the provisions of subsection C of Section 3148 of this title, where taxes are a lien upon real property and have been unpaid for a period of three (3) years or more as of the date such taxes first became due and payable, advertise and sell such real estate for such taxes and all other delinquent taxes, special assessments and costs at the tax resale provided for in

1 Section 3125 of this title, which shall be held on the second Monday
2 of June each year in each county. The county treasurer shall not be
3 bound before so doing to proceed to collect by sale all personal
4 taxes on personal property which are by law made a lien on realty,
5 but shall include such personal tax with that due on the realty, and
6 shall sell the realty for all of the taxes and special assessments.

7 B. In counties with a population in excess of one hundred
8 thousand (100,000) persons according to the most recent Federal
9 Decennial Census, the county treasurer shall not conduct a tax sale
10 of such real estate where taxes are a lien upon real property if the
11 following conditions are met:

12 1. The real property contains a single-family residential
13 dwelling;

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

18 3. The real property is not currently being used as rental
19 property;

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

1 5. The fair market value of the real property as reflected on
2 the tax rolls in the office of the county assessor does not exceed
3 ~~One Hundred Twenty-five Thousand Dollars (\$125,000.00)~~ One Hundred
4 Eighty Thousand Dollars (\$180,000.00).

5 C. As used in this section, a person who is "totally disabled"
6 means a person who is unable to engage in any substantial gainful
7 activity by reason of a medically determined physical or mental
8 impairment which can be expected to last for a continuous period of
9 twelve (12) months or more. Proof of disability may be established
10 by certification by an agency of state government, an insurance
11 company, or as may be required by the county treasurer. Eligibility
12 to receive disability benefits pursuant to a total disability under
13 the Federal Social Security Act shall constitute proof of disability
14 for purposes of this section.

15 D. It shall be the duty of the individual owning property
16 subject to the provisions of subsection B of this section to make
17 application to the county treasurer for an exemption from a tax sale
18 prior to the property being sold. It shall also be the duty of the
19 individual to provide evidence to the county treasurer that the
20 individual meets the financial requirements outlined in paragraph 4
21 of subsection B of this section and all other requirements of this
22 section to qualify for the exemption. Any individual claiming the
23 exemption provided in this section shall establish eligibility for
24 the exemption each year the exemption is claimed.

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

6 F. Every notice of tax resale shall contain language approved
7 by the Office of the State Auditor and Inspector informing the
8 taxpayer of the provisions of this section.

9 SECTION 2. This act shall become effective June 1, 2024.

10 SECTION 3. It being immediately necessary for the preservation
11 of the public peace, health or safety, an emergency is hereby
12 declared to exist, by reason whereof this act shall take effect and
13 be in full force from and after its passage and approval.

14 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
15 March 25, 2024 - DO PASS
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