

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE BILL 2004

By: Boatman

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Section 3105, which relates to sale of
9 property for delinquent ad valorem taxes; providing
10 exception for sale requirement based upon total ad
11 valorem tax liability; and providing an effective
12 date.

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

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

15 Section 3105. A. The county treasurer shall in all cases,
16 except those provided for in subsection B or subsection G of this
17 section and except for periods governed by the provisions of
18 subsection C of Section 3148 of this title, where taxes are a lien
19 upon real property and have been unpaid for a period of three (3)
20 years or more as of the date such taxes first became due and
21 payable, advertise and sell such real estate for such taxes and all
22 other delinquent taxes, special assessments and costs at the tax
23 resale provided for in Section 3125 of this title, which shall be
24 held on the second Monday of June each year in each county. The

1 county treasurer shall not be bound before so doing to proceed to
2 collect by sale all personal taxes on personal property which are by
3 law made a lien on realty, but shall include such personal tax with
4 that due on the realty, and shall sell the realty for all of the
5 taxes and special assessments.

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

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

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

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

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

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).

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

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

24

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 G. The county treasurer shall not be required to conduct a sale
10 of property for delinquent ad valorem tax if the total amount due
11 and owing is less than Fifty Dollars (\$50.00).

12 SECTION 2. This act shall become effective September 1, 2023.

13

14 59-1-5662 MAH 01/18/23

15

16

17

18

19

20

21

22

23

24