STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

HOUSE BILL 2742   By: Duel

AS INTRODUCED

An Act relating to revenue and taxation; amending 68
O.S. 2021, Section 3105, which relates to sale
procedures for property based on delinquent ad
valorem taxes; providing for effect of notice;
authorizing service of notice by county sheriff;
providing for right of recovery of expenses related
to sale process by certain prospective purchasers;
and providing an effective date.

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

Section 3125 of this title, which shall be held on the second Monday

of June each year in each county. The county treasurer shall not be

bound before so doing to proceed to collect by sale all personal

taxes on personal property which are by law made a lien on realty,

but shall include such personal tax with that due on the realty, and

shall sell the realty for all of the taxes and special assessments.

B.   In counties with a population in excess of one hundred

thousand (100,000) persons according to the most recent Federal

Decennial Census, the county treasurer shall not conduct a tax sale

of such real estate where taxes are a lien upon real property if the

following conditions are met:

1.   The real property contains a single-family residential

dwelling;

2.   The individual residing on the property is sixty-five (65)

years of age or older or has been classified as totally disabled, as

defined in subsection C of this section, and such individual owes

the taxes due on the real property;

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

property;

4.   The individual living on the property has an annual income

that does not exceed the HHS Poverty Guidelines as established each

year by the United States Department of Health and Human Services

that are published in the Federal Register and in effect at the time

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).

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

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

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

G. In any proceeding pursuant to the provisions of this section, the county treasurer may request the county sheriff to serve notice upon the owner of the property described in a notice of sale and the sheriff shall undertake to personally serve any individual property owner.

H. The publication of notice pursuant to the provisions of this section, the mailing of the notice of sale to the last known or best known address of the property owner and attempted service by the county sheriff pursuant to subsection G of this section shall be sufficient notice to the owner for purposes of this section.

I. If a sale conducted pursuant to the requirements of this section is judicially declared to be void, any purchaser of the property at sale shall have a right of action against the property owner for recovery of the purchaser's costs, fees and expenses incurred in preparing for and bidding on the property at the sale.

1   SECTION 2. This act shall become effective November 1, 2023.

2

3   59-1-5689   MAH   01/18/23

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24