

STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

SENATE BILL 1082

By: Jett

AS INTRODUCED

An Act relating to county treasurers; amending 68 O.S. 2021, Sections 3130 and 3131, which relate to monies received at resale and filing of resale return; prohibiting certain actions by third parties; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3130, is amended to read as follows:

Section 3130. A. Monies received by the county treasurer at resale from individual purchasers, not redemptioners, shall nevertheless be deemed to be collections of tax, and if no redemption be had before issuance and delivery of a deed therefor, the tax monies so collected, not including excess proceeds to be held for the owner thereof, shall be credited and apportioned as such taxes would have been apportioned had they been paid in the proper time and manner, and the monies so collected representing penalties on ad valorem tax, listing fees and publication costs shall be credited to the "resale property fund" of such county as

hereinafter provided. In instances where vacant lots are offered for sale for both ad valorem taxes and special improvement taxes, but are sold for less than the total sum due, the county treasurer shall, after deducting the listing fees and publication costs, apportion the proceeds of such sale ratably between the ad valorem and special improvement tax accounts in the same ratio such proceeds bear to the total tax published as due for such resale.

B. It shall be unlawful for any third party, acting as an individual, business, recovery agent, or limited power of attorney to assign themselves as a beneficiary of any monies held by a county treasurer pursuant to provisions of subsection A of this section.

SECTION 2. AMENDATORY 68 O.S. 2021, 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;
3. The name of the purchaser;
4. The price paid therefor;
5. A copy of the notice of such resale with an affidavit of its publication or posting; and

1 6. The complete minutes of sale, and that the same was
2 adjourned from day to day until the sale was completed.
3 Such notice and return shall be presumptive evidence of the
4 regularity, legality and validity of all the official acts leading
5 up to and constituting such resale. Within such thirty (30) days,
6 the county treasurer shall execute, acknowledge and deliver to the
7 purchaser or the purchaser's assigns, or to the board of county
8 commissioners where such property has been bid off in the name of
9 the county, a deed conveying the real estate thus resold. The
10 issuance of such deed shall effect the cancellation and setting
11 aside of all delinquent taxes, assessments, penalties and costs
12 previously assessed or existing against the real estate, and of all
13 outstanding individual and county tax sale certificates, and shall
14 vest in the grantee an absolute and perfect title in fee simple to
15 the real estate, subject to all claims which the state may have had
16 on the real estate for taxes or other liens or encumbrances;
17 provided, that all such claims which the state, municipality or both
18 the state and the municipality may have had on the real estate for
19 taxes or other liens or encumbrances shall be canceled and
20 extinguished with respect to any deed conveying title to the board
21 of county commissioners where such property was bid off in the name
22 of the county. Twelve (12) months after the deed shall have been
23 filed for record in the county clerk's office, no action shall be
24 commenced to avoid or set aside the deed. Provided, that persons

1 under legal disability shall have one (1) year after removal of such
2 disability within which to redeem the real estate.

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

13 C. When any tract or lot of land sells for more than the taxes,
14 penalties, interest and cost due thereon, the excess shall be held
15 in a separate fund for the record owner of such land, as shown by
16 the county records as of the date the county resale begins, to be
17 withdrawn any time within one (1) year. No assignment of this right
18 to excess proceeds shall be valid which occurs on or after the date
19 on which the county resale began. At the end of one (1) year, if
20 such money has not been withdrawn or collected from the county, it
21 shall be credited to the county resale property fund.

22 D. It shall be unlawful for any third party, acting as an
23 individual, business, recovery agent, or limited power of attorney
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1 to assign themselves as a beneficiary of any monies held by a county
2 treasurer pursuant to provisions of this section.

3 SECTION 3. This act shall become effective November 1, 2023.
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