

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

SENATE BILL 1197

By: Mann

AS INTRODUCED

An Act relating to county resale auctions; amending 68 O.S. 2021, Sections 3129, as last amended by Section 4, Chapter 179, O.S.L. 2025, and 3135 (68 O.S. Supp. 2025, Section 3129), which relate to county resale auctions; disallowing use of cash for certain purposes; requiring certain use of certified funds; mandating certain deposit by certified funds; updating statutory language; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3129, as last amended by Section 4, Chapter 179, O.S.L. 2025 (68 O.S. Supp. 2025, Section 3129), is amended to read as follows:

Section 3129. A. On the day real estate is advertised for resale, the county treasurer shall offer same for sale at the office of the county treasurer between the hours of eight a.m. and five p.m., the exact hours of each sale to be determined by the local county treasurer, and continue the sale thereafter from day to day between such hours until all of the real estate is sold and is concluded by the county treasurer. The real estate shall be sold at public auction to the highest bidder for ~~cash or~~ certified funds.

1 Online auctions may accept online payments.

2 B. The county treasurer may choose to hold the June resale
3 through an online auction instead of the in-person process as
4 prescribed in subsection A of this section. Such online auctions
5 shall occur during regular business hours and shall follow all other
6 requirements of the resale auction until all of the real estate is
7 sold and is concluded by the county treasurer. The county treasurer
8 may select a firm to conduct the online auction with the cost of the
9 online auctioneer to be added to the sale of each property.

10 C. 1. As used in this section, "nuisance property" shall be
11 defined as property that is deemed unmarketable or unusable due to
12 the existence of liens in excess of the property's fair market value
13 as shown by the county assessor's office or due to environmental
14 problems or conditions that exist on the property that would cost
15 more to remedy than the fair market value of the property as shown
16 by the county assessor's office, or property in which abatement
17 liens have been placed upon the property by a municipality in excess
18 of twenty-five percent (25%) of the property's fair market value as
19 shown by the county assessor's office.

20 2. All property must be sold for a sum not less than two-thirds
21 (2/3) of the assessed value of such real estate as fixed for the
22 current fiscal year, or for the total amount of taxes, penalties,
23 interest, and costs due on such property, whichever is the lesser.
24 Notwithstanding, there shall be a reserve minimum bid placed in an

1 amount covering all taxes, abatement costs, penalties, interest, and
2 costs due to a municipality if the right to exercise the reserve
3 minimum bid is noticed to the county treasurer. With the exception
4 of nuisance property, if there is no bid equal to or greater than
5 the sum so required, the county treasurer shall bid off the same in
6 the name of the county. However, the property must be bid off in
7 the name of the municipality if demand is made in writing by a
8 municipality which has outstanding liens upon the property. In
9 cases of nuisance property, the county treasurer shall have
10 discretion to not bid off the property in the name of the county and
11 instead allow the property to remain under its current ownership,
12 unless demand is made in writing by a municipality which has
13 outstanding liens upon the property. ~~"Nuisance property" shall be~~
14 ~~defined as property that is deemed unmarketable or unusable due to~~
15 ~~the existence of liens in excess of the property's fair market value~~
16 ~~as shown by the county assessor's office or due to environmental~~
17 ~~problems or conditions that exist on the property that would cost~~
18 ~~more to remedy than the fair market value of the property as shown~~
19 ~~by the county assessor's office, or property in which abatement~~
20 ~~liens have been placed upon the property by a municipality in excess~~
21 ~~of twenty-five percent (25%) of the property's fair market value as~~
22 ~~shown by the county assessor's office.~~ Greenbelts, common areas,
23 easements, retention ponds, and detention ponds may ~~also~~ be
24 considered nuisance property if transference of ownership to either

1 the county or a third party would cause a hardship to the
2 neighborhood or subdivision these areas were meant to serve or to
3 the county or third party.

4 3. The county treasurer shall make the determination, in
5 conjunction with review and approval of the board of county
6 commissioners, upon consideration of the ~~above factors~~ provisions of
7 paragraphs 1 and 2 of this subsection, as to whether or not property
8 constitutes nuisance property. The ~~said~~ nuisance property
9 determination may be made at any time during the year, including
10 before or immediately after the June resale. In the case of a
11 nuisance property that has liens from a city or town, if a minimum
12 bid is not made, the city or town shall be credited a bid on the
13 property equal to the amount of the lien of the city or town if its
14 intention to do so is made known to the county treasurer prior to
15 the sale or at the sale.

16 4. In the case of a nuisance property with liens from a city or
17 town, if a minimum bid is not made, the nuisance property shall be
18 bid off in the name of the city or town if its intention to do so is
19 made known to the county treasurer prior to the sale or at the sale.
20 All property bid off in the name of the county shall be for the
21 amount of all taxes, penalties, interest, and costs due thereon, and
22 the county treasurer shall issue a deed therefor to the board of
23 county commissioners for the use and benefit of the county. All
24 nuisance property bid off in the name of the city or town shall be

1 for the amount of any municipal liens due thereon, and the county
2 treasurer shall issue a deed therefor to the city or town for the
3 use and benefit of the city or town.

4 D. The county treasurers shall provide to the Oklahoma Health
5 Care Authority (OHCA) a list of properties that will be sold at tax
6 resales in their respective counties. Using the information
7 provided, the OHCA shall produce a list for each county of
8 properties on which the OHCA has liens. The county treasurers shall
9 make the list of properties with the OHCA liens available to
10 potential buyers at the tax resales. The OHCA shall file a release
11 of the liens on properties that fit the definition of blighted
12 ~~properties~~ areas, as defined in Section 38-101 of Title 11 of the
13 Oklahoma Statutes, in the county records of the county where the
14 property is located upon request of that county's treasurer. The
15 filing of the lien release shall not extinguish the debt owed to the
16 OHCA, which may be enforced through any legal means available to the
17 OHCA.

18 E. The county shall not be liable to the state or any taxing
19 district thereof for any part of the amount for which any property
20 may be sold to such county. All property bid off in the name of the
21 county shall be exempt from ad valorem taxation as long as title is
22 held for the county.

23 F. 1. The county shall not be civilly liable for any
24 environmental problems or conditions on any property ~~which~~ that

1 existed on the property prior to the county's involuntary ownership
2 of the property pursuant to this section, or ~~which~~ that may result
3 from such environmental problems or conditions on the property.

4 During the period of the county's involuntary ownership of the
5 property, the person or persons who would be legally liable for the
6 environmental problems or conditions on the property but for the
7 county's ownership shall continue to be liable for such
8 environmental problems or conditions.

9 2. In addition, the county shall not be subject to civil
10 liability with regard to any actions taken by the county to
11 remediate any problems or conditions on the property resulting from
12 the environmental problems or conditions if the remedial action is
13 not performed in a reckless or negligent manner.

14 SECTION 2. AMENDATORY 68 O.S. 2021, Section 3135, is
15 amended to read as follows:

16 Section 3135. A. Any property acquired by the county under the
17 provisions of the resale tax laws may be sold by the county
18 treasurer, after notice by publication, at a price as may be
19 approved by the board of county commissioners, the notice to be
20 given after receipt of bid on the property. The notice shall be
21 published by the county treasurer once during each of the three (3)
22 consecutive weeks preceding the sale, and if there ~~be no paper~~ is no
23 newspaper published in the county, the county treasurer shall ~~give~~
24 ~~notice by~~ post a written or printed notice ~~posted~~ on the door of the

1 courthouse. The notice shall ~~embrace~~ include a description of the
2 property, the amount bid, and the name of the bidder, and state that
3 the sale of the property so listed shall be made at the price and to
4 the bidder at a given date, beginning at an hour to be specified
5 therein, subject to the approval of the board of county
6 commissioners, unless higher bids are received at the sale. On the
7 date stated in the notice, the property shall be sold by the county
8 treasurer to the highest competitive bidder, for ~~cash in hand or~~
9 certified funds, or to the original bidder if ~~there be~~ no higher
10 price is offered. The sale in any event shall be subject to the
11 approval of the board of county commissioners in its discretion.
12 The cost of the advertisement and other ~~expense~~ expenses incident to
13 the sale, as provided by law, shall be apportioned to the respective
14 tracts listed in the sale and shall be added to the sale price of
15 the real estate as a separate and additional charge and shall be
16 paid by the purchaser, in addition to the amount bid upon the real
17 estate. A deposit of certified funds shall be required of any
18 bidder before advertisement of the property to cover the
19 advertisement and costs. Upon declaring the successful bidder at
20 the sale, and before closing the sale, the bidder shall be required
21 to make, or increase, the bid sufficient to cover the cost of
22 advertising and sale, and sufficient to cover the fees of the county
23 clerk for the recording mandatorily required by law upon approval by
24 the board of county commissioners, otherwise the sale shall

1 continue. Upon approval of the sale as ~~hereinbefore~~ provided, the
2 chair of the board of county commissioners shall execute a deed
3 conveying title to the purchaser of the property in as full and
4 ample manner as by law provided on a form prescribed by the State
5 Auditor and Inspector.

6 B. In addition to the methods provided for in subsection A of
7 this section, the county may also periodically hold auctions to sell
8 any property or properties acquired by the county under the
9 provisions of the resale tax laws. The auctions shall be held at a
10 time, date, and place as set by the county treasurer with the
11 approval of the county commissioners. On the date of the auction,
12 the property or properties shall be sold by the county treasurer to
13 the highest competitive bidder, ~~for cash in hand or~~ certified funds.
14 Any bid which is less than all of the real estate ad valorem taxes
15 owed at the time of the original resale shall be accepted only upon
16 approval of the county commissioners and the county excise board.
17 The county treasurer and county commissioners may contract with an
18 auctioneer to conduct the auction for a fee or commission as may be
19 mutually agreed upon. If an auctioneer is employed, the auctioneer
20 shall be responsible for conducting the auction and all the
21 necessary advertising.

22 SECTION 3. This act shall become effective November 1, 2026.
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