

1 ENGROSSED SENATE AMENDMENT  
TO  
2 ENGROSSED HOUSE  
BILL NO. 1778  
By: McCall of the House  
and  
Simpson of the Senate

7 An Act relating to revenue and taxation; amending 68  
O.S. 2011, Section 3129, as last amended by Section  
8 1, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2014,  
Section 3129), which relates to ad valorem tax sale  
9 procedures; modifying procedures with respect to real  
property subject to liens of the Oklahoma Health Care  
10 Authority; and providing an effective date.

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12 AMENDMENT NO. 1. Page 1, strike the title to read:

13 "[ revenue and taxation - ad valorem tax sale  
14 procedures - effective date ]"

15 Passed the Senate the 16th day of April, 2015.

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17 \_\_\_\_\_  
18 Presiding Officer of the Senate

19 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
20 2015.

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22 \_\_\_\_\_  
23 Presiding Officer of the House  
24 of Representatives

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2 BILL NO. 1778

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9 1, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2014,  
10 Section 3129), which relates to ad valorem tax sale  
11 procedures; modifying procedures with respect to real  
12 property subject to liens of the Oklahoma Health Care  
13 Authority; and providing an effective date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3129, as  
16 last amended by Section 1, Chapter 156, O.S.L. 2014 (68 O.S. Supp.  
2014, Section 3129), is amended to read as follows:

17 Section 3129. A. On the day real estate is advertised for  
18 resale, the county treasurer shall offer same for sale at the office  
19 of the county treasurer between the hours of eight a.m. and five  
20 p.m., the exact hours of each sale to be determined by the local  
21 county treasurer, and continue the sale thereafter from day to day  
22 between such hours until all of the real estate is sold. The real  
23 estate shall be sold at public auction to the highest bidder for  
24 cash.

1       B. All property must be sold for a sum not less than two-thirds  
2     (2/3) of the assessed value of such real estate as fixed for the  
3     current fiscal year, or for the total amount of taxes, penalties,  
4     interest and costs due on such property, whichever is the lesser.  
5     If there is no bid equal to or greater than the sum so required, the  
6     county treasurer shall bid off the same in the name of the county,  
7     except for property which, in the determination of the county  
8     treasurer, has Oklahoma Health Care Authority liens against it in  
9     excess of the amount of the assessed value of the property. In  
10    those cases no deed will be issued to the county, and the property  
11    will remain in the current owner's name. Such property will again  
12    be offered in the next annual resale and every subsequent resale  
13    until it is either sold or the county's tax liens all expire by  
14    operation of law. Further, any property currently held by the  
15    county pursuant to a tax resale deed may be deeded back to the prior  
16    owner's name if, in the determination of the county treasurer, the  
17    property has Oklahoma Health Care Authority liens against it in  
18    excess of the amount of the assessed value. All property bid off in  
19    the name of the county shall be for the amount of all taxes,  
20    penalties, interest and costs due thereon, and the county treasurer  
21    shall issue a deed therefor to the board of county commissioners for  
22    the use and benefit of the county.

23       C. The county treasurers shall provide to the Oklahoma Health  
24    Care Authority (OHCA) a list of properties that will be sold at tax

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

12         D. The county shall not be liable to the state or any taxing  
13   district thereof for any part of the amount for which any property  
14   may be sold to such county. All property bid off in the name of the  
15   county shall be exempt from ad valorem taxation as long as title is  
16   held for the county.

17         E. 1. The county shall not be civilly liable for any  
18   environmental problems or conditions on any property which existed  
19   on the property prior to the county's involuntary ownership of the  
20   property pursuant to this section, or which may result from such  
21   environmental problems or conditions on the property. During the  
22   period of the county's involuntary ownership of the property, the  
23   person or persons who would be legally liable for the environmental  
24   problems or conditions on the property but for the county's

1 ownership shall continue to be liable for such environmental  
2 problems or conditions.

3 2. In addition, the county shall not be subject to civil  
4 liability with regard to any actions taken by the county to  
5 remediate any problems or conditions on the property resulting from  
6 the environmental problems or conditions if the remedial action is  
7 not performed in a reckless or negligent manner.

8 SECTION 2. This act shall become effective November 1, 2015.

9 Passed the House of Representatives the 9th day of March, 2015.

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11 \_\_\_\_\_  
12 Presiding Officer of the House  
of Representatives

13 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2015.

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16 Presiding Officer of the Senate  
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