

1 **SENATE FLOOR VERSION**

February 22, 2024

2 **AS AMENDED**

3 SENATE BILL NO. 1082

By: Jett of the Senate

4 and

5 Echols of the House

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7  
8 An Act relating to county treasurers; amending 68  
9 O.S. 2021, Sections 3130 and 3131, as amended by  
10 Section 12, Chapter 113, O.S.L. 2023 (68 O.S. Supp.  
11 2023, Section 3131), which relate to monies received  
at resale and filing of resale return; prohibiting  
certain actions by third parties; and providing an  
effective date.

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

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

17 Section 3130. A. Monies received by the county treasurer at  
18 resale from individual purchasers, not redemptioners, shall  
19 nevertheless be deemed to be collections of tax, and if no  
20 redemption be had before issuance and delivery of a deed therefor,  
21 the tax monies so collected, not including excess proceeds to be  
22 held for the owner thereof, shall be credited and apportioned as  
23 such taxes would have been apportioned had they been paid in the  
24 proper time and manner, and the monies so collected representing

1 penalties on ad valorem tax, listing fees and publication costs  
2 shall be credited to the "resale property fund" of such county as  
3 hereinafter provided. In instances where vacant lots are offered  
4 for sale for both ad valorem taxes and special improvement taxes,  
5 but are sold for less than the total sum due, the county treasurer  
6 shall, after deducting the listing fees and publication costs,  
7 apportion the proceeds of such sale ratably between the ad valorem  
8 and special improvement tax accounts in the same ratio such proceeds  
9 bear to the total tax published as due for such resale.

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

14 SECTION 2. AMENDATORY 68 O.S. 2021, Section 3131, as  
15 amended by Section 12, Chapter 113, O.S.L. 2023 (68 O.S. Supp. 2023,  
16 Section 3131), is amended to read as follows:

17 Section 3131. A. Within thirty (30) days after resale of  
18 property, the county treasurer shall file in the office of the  
19 county clerk a return, and retain a copy thereof in the county  
20 treasurer's office, which shall show or include, as appropriate:

- 21 1. Each tract or parcel of real estate so sold;
- 22 2. The date upon which it was resold;
- 23 3. The name of the purchaser;
- 24 4. The price paid therefor;

1           5. A copy of the notice of such resale with an affidavit of its  
2 publication or posting; and

3           6. The complete minutes of sale, and that the same was  
4 adjourned from day to day until the sale was completed.

5 Such notice and return shall be presumptive evidence of the  
6 regularity, legality and validity of all the official acts leading  
7 up to and constituting such resale. Within such thirty (30) days,  
8 the county treasurer shall execute, acknowledge and deliver to the  
9 purchaser or the purchaser's assigns, or to the board of county  
10 commissioners where such property has been bid off in the name of  
11 the county, a deed conveying the real estate thus resold. The  
12 issuance of such deed shall effect the cancellation and setting  
13 aside of all delinquent taxes, assessments, penalties and costs  
14 previously assessed or existing against the real estate, and of all  
15 outstanding individual and county tax sale certificates, and shall  
16 vest in the grantee an absolute and perfect title in fee simple to  
17 the real estate, subject to all claims which the state may have had  
18 on the real estate for taxes or other liens or encumbrances;  
19 provided, that all such claims which the state, municipality or both  
20 the state and the municipality may have had on the real estate for  
21 taxes or other liens or encumbrances shall be canceled and  
22 extinguished with respect to any deed conveying title to the board  
23 of county commissioners where such property was bid off in the name  
24 of the county. Twelve (12) months after the deed shall have been

1 filed for record in the county clerk's office, no action shall be  
2 commenced to avoid or set aside the deed. Provided, that persons  
3 under legal disability shall have one (1) year after removal of such  
4 disability within which to redeem the real estate.

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

15 C. When any tract or lot of land sells for more than the taxes,  
16 penalties, interest and cost due thereon, the county treasurer shall  
17 notify the Oklahoma Tax Commission within thirty (30) days after the  
18 resale, and shall include in such notification all information  
19 necessary for the Oklahoma Tax Commission to determine whether a tax  
20 lien exists on the subject property.

21 D. Within sixty (60) days of receipt of the notification  
22 described in subsection C of this section, the Oklahoma Tax  
23 Commission shall provide notice to the county treasurer of any  
24 outstanding tax liabilities, including tax, penalty and interest,

1 attached to each tract or lot of land, regardless of whether a tax  
2 warrant has been filed. Upon timely notice of a liability from the  
3 Oklahoma Tax Commission, the county treasurer shall remit to the Tax  
4 Commission the amount of the outstanding tax liabilities or the  
5 excess proceeds, whichever is less. Any remaining proceeds shall be  
6 held in the separate fund for the record owner of such land, as  
7 shown by the county records as of the date the county resale begins,  
8 to be withdrawn any time within one (1) year. No assignment of this  
9 right to excess proceeds shall be valid which occurs on or after the  
10 date on which the county resale began. At the end of one (1) year,  
11 if such money has not been withdrawn or collected from the county,  
12 it shall be ~~credited to the county resale property fund~~ deposited  
13 into the Unclaimed Property Fund within the State Treasury pursuant  
14 to Section 668 of Title 60 of the Oklahoma Statutes.

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

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

20 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT  
21 February 22, 2024 - DO PASS AS AMENDED  
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