

1 **SENATE FLOOR VERSION**

February 8, 2017

2 **AS AMENDED**

3 SENATE BILL NO. 91

By: David

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5  
6 **[ ad valorem tax - notice of delinquent taxes -  
effective date ]**  
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9 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

10 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3106, is  
11 amended to read as follows:

12 Section 3106. A. The county treasurer, according to the law,  
13 shall give notice of delinquent taxes and special assessments by  
14 publication once a week for two (2) consecutive weeks at any time  
15 after April 1, but prior to the end of September following the year  
16 the taxes were first due and payable, in some newspaper in the  
17 county to be designated by the county treasurer. Such notice shall  
18 contain a notification that all lands on which the taxes are  
19 delinquent and remain due and unpaid will be sold in accordance with  
20 Section 3105 of this title, a list of the lands to be sold, the name  
21 or names of the last record owner or owners as of the preceding  
22 December 31 or later as reflected by the records in the office of  
23 the county assessor, which records shall be updated based on real  
24 property conveyed after October 1 each year and the amount of taxes

1 due and delinquent. If the sale involves property upon which is  
2 located a manufactured home the notice shall contain the following  
3 language: "The sale hereby advertised involves a manufactured home  
4 which may be subject to the right of a secured party to repossess.  
5 A holder of a perfected security interest in such manufactured home  
6 may be able to pay ad valorem taxes based upon the value of the  
7 manufactured home apart from the value of real property." In  
8 addition to said published notice, the county treasurer shall give  
9 notice by mailing to the record owner of said real property as of  
10 the preceding December 31 or later as reflected by the records in  
11 the office of the county assessor, which records shall be updated  
12 based on real property conveyed after October 1 each year, a notice  
13 stating the amount of delinquent taxes owed and informing the owner  
14 that the subject real property will be sold as provided for in  
15 Section 3105 of this title if the delinquent taxes are not paid and  
16 showing the legal description of the property of the owner being  
17 sold. Failure to receive said notice shall not invalidate said  
18 sale. The county treasurer shall charge and collect in cash,  
19 cashier's check or money order, in addition to the taxes, interest  
20 and penalty, the publication fees as provided by the provisions of  
21 Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars  
22 (\$5.00) plus postage for mailing the notice, which shall be paid  
23 into the county treasury or whatever fund the publication and  
24 mailing fee expenses came from, and the county shall pay the cost of

1 the publication of such notice. But in no case shall the county be  
2 liable for more than the amount charged to the delinquent lands for  
3 advertising and the cost of mailing.

4 B. If personal property taxes become delinquent on a  
5 manufactured home which is located on property not owned by the  
6 owner of the manufactured home and the county treasurer provides  
7 notice pursuant to Sections 3102 and 3103 of this title, such notice  
8 shall also be sent to the last-known address of the owner of the  
9 real property on which the manufactured home is located.

10 SECTION 2. This act shall become effective November 1, 2017.

11 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS  
12 February 8, 2017 - DO PASS AS AMENDED

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