

1 ENGROSSED SENATE
BILL NO. 91

By: David of the Senate

2
3 and

4 Osborn (Leslie) of the
House

5
6 An Act relating to ad valorem tax; amending 68 O.S.
2011, Section 3106, which relates to notice of
7 delinquent taxes; requiring county treasurer to
provide certain notice under specified circumstances;
8 and providing an effective date.

9
10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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

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

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

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

12 Passed the Senate the 15th day of March, 2017.

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14 _____
15 Presiding Officer of the Senate

16 Passed the House of Representatives the ____ day of _____,
17 2017.

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19 _____
20 Presiding Officer of the House
21 of Representatives
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