

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

SENATE BILL 1297

By: Kidd

AS INTRODUCED

An Act relating to ad valorem taxes; amending 68 O.S. 2021, Section 3105, which relates to collection of delinquent taxes; modifying period of unpaid tax before sale of property occurs; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3105, is amended to read as follows:

Section 3105. A. The county treasurer shall in all cases, except those provided for in subsection B of this section and except for periods governed by the provisions of subsection C of Section 3148 of this title, where taxes are a lien upon real property and have been unpaid for a period of ~~three (3) years~~ one (1) year or more as of the date such taxes first became due and payable, advertise and sell such real estate for such taxes and all other delinquent taxes, special assessments and costs at the tax resale provided for in Section 3125 of this title, which shall be held on the second Monday of June each year in each county. The county

1 treasurer shall not be bound before so doing to proceed to collect  
2 by sale all personal taxes on personal property which are by law  
3 made a lien on realty, but shall include such personal tax with that  
4 due on the realty, and shall sell the realty for all of the taxes  
5 and special assessments.

6 B. In counties with a population in excess of one hundred  
7 thousand (100,000) persons according to the most recent Federal  
8 Decennial Census, the county treasurer shall not conduct a tax sale  
9 of such real estate where taxes are a lien upon real property if the  
10 following conditions are met:

11 1. The real property contains a single-family residential  
12 dwelling;

13 2. The individual residing on the property is sixty-five (65)  
14 years of age or older or has been classified as totally disabled, as  
15 defined in subsection C of this section, and such individual owes  
16 the taxes due on the real property;

17 3. The real property is not currently being used as rental  
18 property;

19 4. The individual living on the property has an annual income  
20 that does not exceed the HHS Poverty Guidelines as established each  
21 year by the United States Department of Health and Human Services  
22 that are published in the Federal Register and in effect at the time  
23 that the proposed tax sale is to take place; and  
24

1           5. The fair market value of the real property as reflected on  
2 the tax rolls in the office of the county assessor does not exceed  
3 One Hundred Twenty-five Thousand Dollars (\$125,000.00).

4           C. As used in this section, a person who is "totally disabled"  
5 means a person who is unable to engage in any substantial gainful  
6 activity by reason of a medically determined physical or mental  
7 impairment which can be expected to last for a continuous period of  
8 twelve (12) months or more. Proof of disability may be established  
9 by certification by an agency of state government, an insurance  
10 company, or as may be required by the county treasurer. Eligibility  
11 to receive disability benefits pursuant to a total disability under  
12 the ~~Federal~~ federal Social Security Act shall constitute proof of  
13 disability for purposes of this section.

14           D. It shall be the duty of the individual owning property  
15 subject to the provisions of subsection B of this section to make  
16 application to the county treasurer for an exemption from a tax sale  
17 prior to the property being sold. It shall also be the duty of the  
18 individual to provide evidence to the county treasurer that the  
19 individual meets the financial requirements outlined in paragraph 4  
20 of subsection B of this section and all other requirements of this  
21 section to qualify for the exemption. Any individual claiming the  
22 exemption provided in this section shall establish eligibility for  
23 the exemption each year the exemption is claimed.

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E. Taxes, interest, and penalties will continue to accrue while the exemption is claimed. The exemption from sale of property described in this section shall no longer be applicable and the county treasurer shall proceed with the sale of such real estate if any of the conditions prescribed in this section are no longer met.

F. Every notice of tax resale shall contain language approved by the Office of the State Auditor and Inspector informing the taxpayer of the provisions of this section.

SECTION 2. This act shall become effective November 1, 2024.

59-2-2777 QD 12/12/2023 5:08:10 PM