

1 STATE OF OKLAHOMA

2 1st Session of the 58th Legislature (2021)

3 HOUSE BILL 2362

By: Burns

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 3131, as amended by Section 2,  
9 Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2020, Section  
10 3131), which relates to resale returns; limiting the  
11 scope of certain claims on property sold to boards of  
12 county commissioners; and providing an effective  
13 date.

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

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3131, as  
16 amended by Section 2, Chapter 156, O.S.L. 2014 (68 O.S. Supp. 2020,  
17 Section 3131), is amended to read as follows:

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

- 22 1. Each tract or parcel of real estate so sold;
- 23 2. The date upon which it was resold;
- 24 3. The name of the purchaser;
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 excess shall be held  
17 in a separate fund for the record owner of such land, as shown by  
18 the county records as of the date ~~said~~ the county resale begins, to  
19 be withdrawn any time within one (1) year. No assignment of this  
20 right to excess proceeds shall be valid which occurs on or after the  
21 date on which ~~said~~ the county resale began. At the end of one (1)  
22 year, if such money has not been withdrawn or collected from the  
23 county, it shall be credited to the county resale property fund.

24

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

SECTION 2. This act shall become effective November 1, 2021.

58-1-5975            AMM            12/21/20