

1 STATE OF OKLAHOMA

2 2nd Session of the 55th Legislature (2016)

3 SENATE BILL 1212

By: Barrington

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5
6 AS INTRODUCED

7 An Act relating to ad valorem taxes; amending 68 O.S.
8 2011, Section 3105, which relates to delinquent
9 taxes; modifying conditions for exemption from sale
of property with delinquent taxes; conforming
language; and providing an effective date.

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

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 3105, is
14 amended to read as follows:

15 Section 3105. A. The county treasurer shall in all cases,
16 except those provided for in subsection B of this section, where
17 taxes are a lien upon real property and have been unpaid for a
18 period of three (3) years or more as of the date such taxes first
19 became due and payable, advertise and sell such real estate for such
20 taxes and all other delinquent taxes, special assessments and costs
21 at the tax resale provided for in Section 3125 of this title, which
22 shall be held on the second Monday of June each year in each county.
23 The county treasurer shall not be bound before so doing to proceed
24 to collect by sale all personal taxes on personal property which are

1 by law made a lien on realty, but shall include such personal tax
2 with that due on the realty, and shall sell the realty for all of
3 the taxes and special assessments.

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

9 1. The real property contains a single-family residential
10 dwelling;

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

15 3. The real property is not currently being used as rental
16 property;

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

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

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

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

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

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

6 SECTION 2. This act shall become effective January 1, 2017.

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