

PENDING APPROVAL

OKLAHOMA COUNTY BOARD OF COUNTY COMMISSIONERS

STATE OF OKLAHOMA
OKLAHOMA COUNTY
RECORDED OR FILED

AGENDA ITEM REQUEST SHEET

FOR THE _____ AGENDA

2010 JUL -7 A 8:50

DEPARTMENT: COUNTY TREASURER REQUESTED BY: JEANISE BILYEU

REQUISITION NO.: 10909953 REQUISITION SHEET ATTACHED: X YES _____ N/A

NAME OF FUNDS: RESALE

FUND NUMBERS: 1130 / 1500 / 54041 & 2010

DOES THE AGENDA ITEM CONTAIN PRIVACY-PROTECTED OR SECURITY INFORMATION? _____ YES X NO

AGENDA ITEMS CONTAINING PRIVACY-PROTECTED OR SECURITY INFORMATION WILL NOT BE HYPERLINKED TO THE AGENDA.

NUMBER OF ORIGINAL DOCUMENTS TO BE RETURNED TO YOUR DEPARTMENT: 3

AGENDA ITEM READS AS FOLLOWS: Receive "Notice of Intent to Expend Resale Funds For County Treasurer's Publications". For consent docket.

APPROVED BY DA
(If Applicable)

APPROVED BY ENGINEER
(If Applicable)

APPROVED BY PURCHASING
(If Applicable)

ASSISTANT DISTRICT ATTORNEY

COUNTY ENGINEER

PURCHASING AGENT

Please initial that document has been reviewed for privacy-protected or security information

DISTRICT ATTORNEY: _____ YES _____ N/A

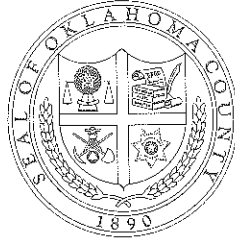
COUNTY CLERK: RC YES _____ N/A

Indicate any privacy-protected information that exists _____

(NOTE: THE CHAIRMAN/CHIEF DEPUTY MUST APPROVE ALL EMERGENCY REQUESTS FOR ANY ITEM SUBMITTED AFTER THE DEADLINE)

DATE OF REQUEST: _____ APPROVED BY: _____
CHAIRMAN

PENDING APPROVAL



**Forrest "Butch" Freeman
County Treasurer**

JERRY STONE
CHIEF DEPUTY

BEVERLY RAY
FIRST DEPUTY

320 Robert S. Kerr, Rm 307
Oklahoma City, Oklahoma 73102
405/713-1300
FAX 405/713-7158

July 1, 2010

Board of County Commissioners
Oklahoma County
Oklahoma City OK 73102

**NOTICE OF INTENT TO EXPEND RESALE FUNDS FOR COUNTY TREASURER'S
PUBLICATIONS**

The County Treasurer hereby gives notice of its intent to expend resale funds for the publication of the Delinquent Real Estate listing, the June Tax Resale and the Delinquent Personal Property Tax listings as required by law pursuant to 68 O.S. Sections 3106, 3127 and 3102. Said publications to be designated by the County Treasurer as required by the referenced laws.

If you have any questions concerning this matter, please contact our office.

Respectfully,

FORREST "BUTCH" FREEMAN, TREASURER
OKLAHOMA COUNTY, OKLAHOMA

APPROVED AS TO LEGALITY:

JOHN JACOBSEN
ASSISTANT DISTRICT ATTORNEY



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Title 68. Revenue and Taxation

📁 Oklahoma Statutes Citationized

📁 Title 68. Revenue and Taxation

📁 Chapter 1 - Tax Codes

📁 Article Article 31 - Collection of Delinquent Taxes

📄 Section 3137 - Resale - Property Fund

Cite as: O.S. §. __ __

A. All penalties, interest and forfeitures which may accrue on delinquent ad valorem taxes, whether real or personal, tangible or intangible, on any properties, persons, firms or corporations within any county, city, town or school district within a county; the proceeds of sale of property acquired by the county at resale, the proceeds of leases, rentals and other royalties arising from the management, control and operation by the county commissioners of property acquired by the county at resale, when collected shall be credited to and accounted for in a special cash fund to be styled the "resale property fund" of such county, except the proceeds of sale of such property located in any special improvement district and by the resale of which any special improvement taxes were canceled, in which event the proceeds of sale thereof after having been acquired by the county shall be divided ratably between the resale property fund and the special improvement-tax account (paving, etc.) of the special improvement district in which such property is located, in the same ratio as the ad valorem tax bears to the special improvement taxes in the total amount of such taxes published as due at the time of the resale whereby the county acquired title to such property. That portion so accruing to such special improvement-tax account shall, in keeping with the statutes relating thereto, be applied to the fund provided for retirement of bonds and interest coupons of such improvement district.

B. The resale property fund herein created for each county is hereby declared to be a continuous fund, not subject to fiscal year limitations, and is hereby dedicated, insofar as may be necessary, to the enforcement of the tax laws of the state, and is authorized to be expended for the following purposes:

1. For the purchase of necessary records, printing, supplies and equipment, and the employment of necessary clerical personnel, either on whole or part-time basis, in connection with delinquent personal tax lists and personal tax warrants, delinquent real estate tax lists and lists of unredeemed delinquent real estate subject to tax sale or resale, such costs to be limited to those incurred by the county treasurer;

2. For payment of the cost of advertising or publication, or posting if publication cannot be had, of any such lists;

3. For the reimbursement of the purchaser at resale or at commissioners' sale of any lot, tract, or parcel of real estate, sold at resale, against which no tax was due, or where the inclusion of such lot, tract, or parcel in the publication and offer for resale has been held invalid by a court of competent jurisdiction, or where the title thereto is vested in the Commissioners of the Land Office of the State of Oklahoma, or where such Commissioners of the Land Office have instituted or successfully terminated mortgage foreclosure proceedings in relation thereto prior to issuance of either a resale tax deed or a county commissioners' deed, or where such tract or parcel was nontaxable at the time of the assessment thereof for taxes, or where the sale thereof to such purchaser was illegal for any other reason; and such purchaser has no adequate recourse against the property thus sold; such reimbursement shall be made in the order of the claims filed with the county treasurer therefore, when properly supported by evidence satisfactory to said treasurer that the claimant is entitled to reimbursement hereunder. Provided, however, that no claim for refund not filed, as herein provided, within a period of three (3) years from the date of such sale shall be allowed or paid from said fund; and

4. For all rebates allowed under authority of statute by the board of county commissioners or the tax roll correction

board of the county upon taxes found to have been illegally or erroneously collected, or on sale of certificate or issue of tax deed on lands or lots on which no tax was due or as to which the sale thereof is or was illegal for any reason. Provided, however, before the owner of such invalid deed may be reimbursed as aforesaid, he shall first be required to divest himself of purported title by attaching a quitclaim deed or other disclaimer to his claim for refund, setting out the reason for invalidity of the tax deed. The same procedure for refund shall apply whether the tax deed be from the county treasurer or the chairman of the board of county commissioners. The determination of whether such property has been erroneously sold for taxes to such purchaser, shall be made by the board of county commissioners; and in event title under an invalid resale tax deed remains with the county commissioners, the board of county commissioners so finding same invalid shall execute its resolution or order of disclaimer which shall be filed in the deed records of the county clerk without fee. No fee shall be charged for recording any quitclaim deed or disclaimer from the purchaser under the provisions of this section.

C. The expenditures so made shall be made only upon sworn itemized claims approved by the county treasurer and filed with the county clerk and paid by cash voucher drawn by the county clerk payable from said fund. Claims for cost of publication shall take precedence over all other claims on said fund, otherwise said approved claims shall be paid in the order filed as funds accrue from sale of county property as hereinbefore provided. If any such claim has not been paid within three (3) years, the same shall cease to be an obligation of the resale property fund of such county; but nothing in this article shall operate to prevent the payment for such services from an appropriation for such purpose in the general fund of the county in the manner and under the restrictions provided by law.

D. Any residue of cash actually on hand in said fund at any time, after providing for the expense of delinquent tax publication, and for the mandatory holding of sales and resales, made or about to be made, the purchase of necessary records, printing and supplies and the payment of clerical hire, such expenditures, or reserve therefor, to be limited to the necessary expenses incurred by virtue of the authorization herein granted, may be expended by the county commissioners, without further appropriation, in the upkeep, repair and maintenance of unsold properties acquired by the county at resale, by the issuance of cash warrants on such fund in payment of sworn itemized claims therefor; limited in amount to the sum certified to by the county treasurer as being actually on hand in excess of the amount reserved for the purposes hereinbefore stated.

E. On or before the 30th of June of each year the county treasurer shall file a financial statement of the resale property fund with the county clerk for the approval of the board of county commissioners, setting forth the necessary reserves for expenditures either made or anticipated, to cover:

1. The cost of preparing and making delinquent tax publications, as hereinbefore set out;
2. The purchase of necessary records, printing and supplies and the payment of clerical hire, such reserves therefor, to be limited to the necessary expenses incurred by virtue of the authorization herein granted;
3. To pay claims and encumbrances for the upkeep, repair and maintenance of unsold properties;
4. To pay all rebates allowed under authority of statute by the board of county commissioners or the board of tax roll corrections upon taxes found to have been illegally or erroneously collected; and
5. To pay for tax sale certificates or issue of deeds on lands or lots on which no tax was due or as to which the sale thereof was illegal for any reason.

F. Any balance remaining on hand over and above the necessary reserves for the above mentioned items shall be apportioned forthwith by the county treasurer in the following manner:

1. In each county having a net assessed valuation in excess of Eight Million Dollars (\$8,000,000.00):
 - a. one-third (1/3) of such surplus residue to such county to be applied first to the payment of delinquent warrants of such county, thereafter to its current general fund,
 - b. one-third (1/3) to the cities and towns of such county, in the ratio that the last certified assessed valuation of each bears to the total such assessed valuation of all such cities and towns in such county, to be by each of them

applied in the payment of any delinquent warrants of such city or town, thereafter to its current general fund, and

c. one-third (1/3) to the various school districts of the county on a scholastic enumeration basis, to be applied by each of them to the payment of any delinquent warrants of such district and thereafter to its current general fund.

2. In each county having a net assessed valuation of Eight Million Dollars (\$8,000,000.00) or less:

a. In the ratio that the county, city or town and school district levy bears to the fifteen-mill levy as allocated by the county excise board.

b. Such surplus to the cities and towns of such county in the ratio that the last certified assessed valuation of each bears to the total assessed valuation of all such cities or towns in such county.

c. Such surplus to the school districts of the county on a scholastic enumeration basis.

d. The amounts apportioned to each county, city or town and school district shall be applied by each of them to the payment of any delinquent warrants of such municipality and thereafter to its current general fund.

G. Nothing in this section shall be construed to repeal, amend, alter or modify any of the provisions of Sections 2479 or 2480 of this article, but shall be construed to be cumulative thereto.

Historical Data

Laws 1965, c. 501, § 2; Renumbered from 68 O.S. § 24341 by Laws 1988, c. 162, § 161, eff. January 1, 1992 and Laws 1991, c. 249, § 1, eff. January 1, 1992; Amended by Laws 2004, SB 1146, c. 447, § 18, emerg. eff. June 4, 2004 (superseded document available).

Citationizer® Summary of Documents Citing This Document

Cite Name	Level
Oklahoma Attorney General's Opinions	
Cite	Name
2005 OK AG 30,	Question Submitted by: The Honorable Ray Don Jackson, District Attorney, District 26
2006 OK AG 37,	Question Submitted by: The Honorable Ray Don Jackson, District Attorney, District 26
	Level
	Discussed at Length
	Cited

Citationizer: Table of Authority

Cite	Name	Level
None Found.		



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Title 68. Revenue and Taxation

Oklahoma Statutes Citationized

Title 68. Revenue and Taxation

Chapter 1 - Tax Codes

Article Article 31 - Collection of Delinquent Taxes

Section 3106 - Notice of Sale - Fees for Publication

Cite as: O.S. §, ___

The county treasurer shall give notice of delinquent taxes and special assessments by **publication** once a week for two (2) consecutive weeks at any time after April 1, but prior to the end of September following the year the taxes were first due and payable, in some newspaper in the county to be designated by the county treasurer. Such notice shall contain a notification that all lands on which the taxes are delinquent and remain due and unpaid will be sold in accordance with Section 3105 of this title, a list of the lands to be sold, the name or names of the last owner or owners as reflected by the records in the office of the county treasurer, and the amount of taxes due and delinquent. If the sale involves property upon which is located a manufactured home the notice shall contain the following language: "The sale hereby advertised involves a manufactured home which may be subject to the right of a secured party to repossess. A holder of a perfected security interest in such manufactured home may be able to pay ad valorem taxes based upon the value of the manufactured home apart from the value of real property." In addition to said published notice, the county treasurer shall give notice by mailing to the owner of said real property, as shown by the last tax rolls in the county treasurer's office, a notice stating the amount of delinquent taxes owed and informing the owner that the subject real property will be sold as provided for in Section 3105 of this title if the delinquent taxes are not paid and showing the legal description of the property of the owner being sold. Failure to receive said notice shall not invalidate said sale. The county treasurer shall charge and collect in cash, cashier's check or money order, in addition to the taxes, interest and penalty, the **publication** fees as provided by the provisions of Section 121 of Title 28 of the Oklahoma Statutes, and Five Dollars (\$5.00) plus postage for mailing the notice, which shall be paid into the county treasury or whatever fund the **publication** and mailing fee expenses came from, and the county shall pay the cost of the **publication** of such notice. But in no case shall the county be liable for more than the amount charged to the delinquent lands for advertising and the cost of mailing.

Historical Data

Added by Laws 1965, HB 911, c. 501, § 2; Amended by Laws 1968, HB 1018, c. 404, § 2, emerg. eff. May 17, 1968; Amended by Laws 1971, HB 1449, c. 154, § 1, emerg. eff. May 22, 1971; Amended by Laws 1972, HB 1750, c. 98, § 1, eff. September 1, 1972; Amended by Laws 1974, SB 616, c. 80, § 1, eff. January 1, 1975; Amended by Laws 1984, HB 1832, c. 195, § 5, eff. January 1, 1985; Amended by Laws 1984, HB 1816, c. 295, § 2, eff. January 1, 1985; Amended by Laws 1988, HB 1806, c. 80, § 9, eff. January 1, 1989; Renumbered from 68 O.S. § 24312 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992; Amended by Laws 1991, HB 1588, c. 249, § 1, eff. January 1, 1992; Amended by Laws 2007, HB 1412, c. 172, § 5, eff. November 1, 2007 (superseded document available); Amended by Laws 2008, SB 1770, c. 82, § 2, emerg. eff. April 24, 2008 (superseded document available); Amended by Laws 2009, HB 1048, c. 191, § 1, eff. November 1, 2009 (superseded document available).

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Cite Name	Level
Oklahoma Attorney General's Opinions	

Cite	Name	Level
<u>2002 OK AG 12,</u>	<u>Question Submitted by: The Honorable Bob Plunk, State Representative, District 25</u>	Discussed
<u>2000 OK AG 21,</u>	<u>Question Submitted by: The Honorable Clifton H. Scott, State Auditor and Inspector</u>	Cited

Oklahoma Court of Civil Appeals Cases

Cite	Name	Level
<u>2000 OK CIV APP 126, 16 P.3d 1131, 71 OBJ 3287,</u>	<u>DECKER v. JAMES</u>	Cited
<u>2007 OK CIV APP 39, 159 P.3d 302,</u>	<u>FRANKS v. NOBLE</u>	Discussed

Oklahoma Supreme Court Cases

Cite	Name	Level
<u>2008 OK 90, 195 P.3d 1269,</u>	<u>GARCIA v. TED PARKS, L.L.C.</u>	Discussed at Length
<u>2000 OK 19, 997 P.2d 849, 71 OBJ 731,</u>	<u>Southwestern Commercial Capital, Inc. v. Cornett Packing Co.</u>	Cited

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Cite Name	Level
Title 68. Revenue and Taxation	
Cite	Name
<u>68 O.S. 3106,</u>	<u>Notice of Sale - Fees for Publication</u>
<u>68 O.S. 3106,</u>	<u>Notice of Sale - Fees for Publication</u>
<u>68 O.S. 3106,</u>	<u>Notice of Sale - Fees for Publication</u>
<u>68 O.S. 24312,</u>	<u>Renumbered as 68 O.S. § 3106 by Laws 1988, HB 1750, c. 162, § 161, eff. January 1, 1992</u>



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Title 68. Revenue and Taxation

Oklahoma Statutes Citationized

Title 68. Revenue and Taxation

Chapter 1 - Tax Codes

Article Article 31 - Collection of Delinquent Taxes

Section 3126 - Advertising Expense

Cite as: O.S. §, ___

In the event the county excise board fails, neglects or refuses to make an appropriation, or an appropriation in an amount sufficient, to pay the cost of advertising the resale for any year, the county treasurer shall proceed to advertise and hold such resale, and the cost of advertising, or any part of the cost of advertising over and above the amount appropriated by the county excise board, shall be paid from the resale-property fund, hereinafter provided.

Historical Data

Laws 1965, c. 501, § 2. Renumbered from § 24330 by Laws 1988, c. 162, § 161, eff. Jan 1, 1992 and Laws 1991, c. 249, § 1, eff. Jan. 1, 1992.

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