

1 ENGROSSED HOUSE  
2 BILL NO. 1825

By: Conley of the House

3 and

4 Jett of the Senate  
5

6 An Act relating to revenue and taxation; amending 68  
7 O.S. 2021, Section 2940, which relates to property  
8 acquired for certain public purposes; requiring county  
9 treasurer to provide certain information related to ad  
10 valorem tax liability upon request of seller or agent of  
11 seller; providing for applicability of requirements  
12 based on designated date; and prescribing time limit for  
13 response by county treasurer.

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

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2940, is  
16 amended to read as follows:

17 Section 2940. A. Whenever the United States, the state, or a  
18 city, town, county, school district, or any other political  
19 subdivision, including, but not limited to, a turnpike authority,  
20 municipal trust, water or conservation district, flood control  
21 district, levee or waterway improvement district, urban renewal  
22 authority, public housing authority, or any other authority  
23 authorized by law, state or federal, acquires title to any real  
24 property for a governmental purpose between January 1 and October 1  
of the tax year, such property shall be relieved of ad valorem tax  
for the remaining months of the year beginning with the first of the

1 month next succeeding the date its acquisition for public purposes  
2 becomes a matter of public record, if the deed thereto was recorded  
3 prior to October 1; provided, however, that all taxes assessed  
4 against such property prior to its acquisition shall be paid in full  
5 and there be paid a sum equal to one-twelfth (1/12) times the number  
6 of months that the property remained in private ownership of an  
7 amount estimated by the county treasurer of the county wherein the  
8 real property lies to be substantially equal to the amount of tax  
9 which would have been or will become due and payable for the year  
10 had the real property not been acquired for public purposes. In  
11 estimating the amount of taxes which would have been or will become  
12 due and payable for the tax year had the real property not been  
13 acquired for public purposes the county treasurer shall use as a  
14 basis the current assessment and the tax rate for the preceding  
15 year, unless the tax for the current year shall be by then  
16 determined and set, in which event he shall use as basis the new  
17 assessment and rate. The public agency acquiring the property shall  
18 deduct the amount of such taxes from the purchase price payable to  
19 the private owner and remit the same to the county treasurer in  
20 satisfaction of such taxes. The county treasurer of any county is  
21 hereby authorized upon order of the board of tax roll corrections to  
22 cancel of record all taxes assessed against such property for the  
23 year of its acquisition when the deed thereto was recorded prior to  
24 October 1 and the aforesaid estimated amount of the tax for the

1 months that the property was in private ownership is paid, which  
2 order shall be issued upon application of the acquiring authority.

3 B. If real property is sold to an entity that is exempt from  
4 payment of ad valorem tax pursuant to federal law, Section 6 of  
5 Article X of the Oklahoma Constitution or otherwise, notwithstanding  
6 the terms of sale or the provisions of any escrow agreement between  
7 the seller and the buyer, if the seller of the property, or the  
8 seller's agent, makes a request of the county treasurer of the  
9 applicable county to provide an ad valorem tax bill for the property  
10 based on the tax liability as determined for the property as of the  
11 sale date, the county treasurer shall provide such statement to the  
12 seller not later than ten (10) business days from the date of any  
13 written request to do so. The provisions of this subsection shall  
14 be applicable to the sale of any real property occurring on or after  
15 January 1, 2023.

16 Passed the House of Representatives the 21st day of March, 2023.

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18 \_\_\_\_\_  
19 Presiding Officer of the House  
20 of Representatives

21 Passed the Senate the \_\_\_\_ day of \_\_\_\_\_, 2023.

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23 \_\_\_\_\_  
24 Presiding Officer of the Senate