

1 ~~the county treasurer~~ start of the resale auction by paying to the
2 county treasurer the sum which was originally delinquent including
3 interest at the lawful rate as provided in Section 2913 of this
4 title and such additional costs as may have accrued; provided, that
5 minors or incapacitated or partially incapacitated persons may
6 redeem from taxes any real property belonging to them within one (1)
7 year after the expiration of such disability, with interest and
8 penalty at not more than ten percent (10%) per annum. The term
9 incapacitated as used in this section relates to mental
10 incapacitation only, physical disability is not covered under this
11 term or this section.

12 SECTION 2. AMENDATORY 68 O.S. 2021, Section 3125, is
13 amended to read as follows:

14 Section 3125. If any real estate shall remain unredeemed for
15 the period provided for in Section 3105 of this title, the county
16 treasurer shall proceed to sell such real estate at resale, which
17 shall be held on the second Monday of June each year in each county
18 or, if conducted through an online auction, shall be started on a
19 date and time set by the county treasurer during normal business
20 hours within the full week of the second Monday of June, or until
21 the sale has concluded pursuant to subsection A of Section 3129 of
22 this title.

23 SECTION 3. AMENDATORY 68 O.S. 2021, Section 3127, is
24 amended to read as follows:

1 Section 3127. The county treasurer, according to the law, shall
2 give notice of the resale of such real estate by publication of said
3 notice once a week for four (4) consecutive weeks preceding such
4 sale, in some newspaper, having been continuously published one
5 hundred four (104) consecutive weeks with admission to the United
6 States mails as second-class mail matter, with paid circulation and
7 published in the county where delivered to the mails, to be
8 designated by the county treasurer; and if there be no paper
9 published in the county, or publication is refused, the county
10 treasurer shall give notice by written or printed notice posted on
11 the door of the courthouse. Such notice shall contain a description
12 of the real estate to be sold, the name of the record owner of said
13 real estate as of the preceding December 31 or later as shown by the
14 records in the office of the county assessor, which records shall be
15 updated based on real property conveyed after October 1 each year,
16 the time and place of sale, the website if conducted through an
17 online auction, a statement of the date on which said real estate
18 taxes first became due and payable as provided for in Section 2913
19 of this title, the year or years for which taxes have been assessed
20 but remain unpaid and a statement that the same has not been
21 redeemed, the total amount of all delinquent taxes, costs, penalties
22 and interest accrued, due and unpaid on the same, and a statement
23 that such real estate will be sold to the highest bidder for cash.
24 It shall not be necessary to set forth the amount of taxes,

1 penalties, interest and costs accrued each year separately, but it
2 shall be sufficient to publish the total amount of all due and
3 unpaid taxes, penalties, interest and costs. The county treasurer
4 shall, at least thirty (30) days prior to such resale of real
5 estate, give notice by certified mail, by mailing to the record
6 owner of said real estate, as shown by the records in the county
7 assessor's office, which records shall be updated based on real
8 property conveyed after October 1 each year, and to all mortgagees
9 of record of said real estate a notice stating the ~~time and place~~
10 method, the time and if in person, place of said resale and showing
11 the legal description of the real property to be sold. If the
12 county treasurer does not know and cannot, by the exercise of
13 reasonable diligence, ascertain the address of any mortgagee of
14 record, then the county treasurer shall cause an affidavit to be
15 filed with the county clerk, on a form approved by the State Auditor
16 and Inspector, stating such fact, which affidavit shall suffice,
17 along with publication as provided for by this section, to give any
18 mortgagee of record notice of such resale. Neither failure to send
19 notice to any mortgagee of record of said real estate nor failure to
20 receive notice as provided for by this section shall invalidate the
21 resale, but the resale tax deed shall be ineffective to extinguish
22 any mortgage on said real estate of a mortgagee to whom no notice
23 was sent. A failure to advertise, an error in the advertisement, or
24 an error in conducting the sale shall not invalidate a sale at the

1 proper time and places for taxes of any land on which the taxes were
2 due and not paid. Beginning on April 24, 2008, no encumbrancer of
3 real property in this state shall be permitted to file any
4 instrument purporting to encumber real property in any county of the
5 state with any county clerk unless the instrument states on its face
6 the mailing address of such encumbrancer.

7 SECTION 4. AMENDATORY 68 O.S. 2021, Section 3129, as
8 amended by Section 1, Chapter 178, O.S.L. 2023 (68 O.S. Supp. 2024,
9 Section 3129), is amended to read as follows:

10 Section 3129. A. On the day real estate is advertised for
11 resale, the county treasurer shall offer same for sale at the office
12 of the county treasurer between the hours of eight a.m. and five
13 p.m., the exact hours of each sale to be determined by the local
14 county treasurer, and continue the sale thereafter from day to day
15 between such hours until all of the real estate is sold and is
16 concluded by the treasurer. The real estate shall be sold at public
17 auction to the highest bidder for cash or certified funds. Online
18 auctions may accept online payments.

19 B. The county treasurer may choose to hold the June resale
20 through an online auction instead of the in-person process as
21 prescribed in subsection A of this section. Such online auctions
22 shall occur during regular business hours and shall follow all other
23 requirements of the resale auction until all of the real estate is
24 sold and is concluded by the treasurer. The county treasurer may

1 select a firm to conduct the online auction with the cost of the
2 online auctioneer to be added to the sale of each property.

3 C. All property must be sold for a sum not less than two-thirds
4 (2/3) of the assessed value of such real estate as fixed for the
5 current fiscal year, or for the total amount of taxes, penalties,
6 interest and costs due on such property, whichever is the lesser.
7 Notwithstanding, there shall be a reserve minimum bid placed in an
8 amount covering all taxes, abatement costs, penalties, interest,
9 costs due to a municipality if the right to exercise the reserve
10 minimum bid is noticed to the county treasurer. With the exception
11 of nuisance property, if there is no bid equal to or greater than
12 the sum so required, the county treasurer shall bid off the same in
13 the name of the county. However, the property must be bid off in
14 the name of the municipality if demand is made in writing by a
15 municipality which has outstanding liens upon the property. In
16 cases of nuisance property, the county treasurer shall have
17 discretion to not bid off the property in the name of the county and
18 instead allow the property to remain under its current ownership,
19 unless demand is made in writing by a municipality which has
20 outstanding liens upon the property. "Nuisance property" shall be
21 defined as property that is deemed unmarketable or unusable due to
22 the existence of liens in excess of the property's fair market value
23 as shown by the county assessor's office or due to environmental
24 problems or conditions that exist on the property that would cost

1 more to remedy than the fair market value of the property as shown
2 by the county assessor's office, or property in which abatement
3 liens have been placed upon the property by a municipality in excess
4 of twenty-five percent (25%) of the property's fair market value as
5 shown by the county assessor's office. Greenbelts, common areas,
6 easements, retention ponds and detention ponds may also be
7 considered nuisance property if transference of ownership to either
8 the county or a third party would cause a hardship to the
9 neighborhood or subdivision these areas were meant to serve or to
10 the county or third party. The county treasurer shall make the
11 determination, in conjunction with review and approval of the board
12 of county commissioners, upon consideration of the above factors, as
13 to whether or not property constitutes nuisance property. The said
14 nuisance property determination may be made at any time during the
15 year, including before or immediately after the June resale. In the
16 case of a nuisance property that has liens from a city or town, if a
17 minimum bid is not made, the city or town shall be credited a bid on
18 the property equal to the amount of the lien of the city or town if
19 its intention to do so is made known to the county treasurer prior
20 to the sale or at the sale. In the case of a nuisance property with
21 liens from a city or town, if a minimum bid is not made, the
22 nuisance property shall be bid off in the name of the city or town
23 if its intention to do so is made known to the county treasurer
24 prior to the sale or at the sale. All property bid off in the name

1 of the county shall be for the amount of all taxes, penalties,
2 interest and costs due thereon, and the county treasurer shall issue
3 a deed therefor to the board of county commissioners for the use and
4 benefit of the county. All nuisance property bid off in the name of
5 the city or town shall be for the amount of any municipal liens due
6 thereon, and the county treasurer shall issue a deed therefor to the
7 city or town for the use and benefit of the city or town.

8 C. The county treasurers shall provide to the Oklahoma Health
9 Care Authority (OHCA) a list of properties that will be sold at tax
10 resales in their respective counties. Using the information
11 provided, the OHCA shall produce a list for each county of
12 properties on which the OHCA has liens. The county treasurers shall
13 make the list of properties with the OHCA liens available to
14 potential buyers at the tax resales. The OHCA shall file a release
15 of the liens on properties that fit the definition of blighted
16 properties, as defined in Section 38-101 of Title 11 of the Oklahoma
17 Statutes, in the county records of the county where the property is
18 located upon request of that county's treasurer. The filing of the
19 lien release shall not extinguish the debt owed to the OHCA which
20 may be enforced through any legal means available to the OHCA.

21 D. The county shall not be liable to the state or any taxing
22 district thereof for any part of the amount for which any property
23 may be sold to such county. All property bid off in the name of the
24

1 county shall be exempt from ad valorem taxation as long as title is
2 held for the county.

3 E. 1. The county shall not be civilly liable for any
4 environmental problems or conditions on any property which existed
5 on the property prior to the county's involuntary ownership of the
6 property pursuant to this section, or which may result from such
7 environmental problems or conditions on the property. During the
8 period of the county's involuntary ownership of the property, the
9 person or persons who would be legally liable for the environmental
10 problems or conditions on the property but for the county's
11 ownership shall continue to be liable for such environmental
12 problems or conditions.

13 2. In addition, the county shall not be subject to civil
14 liability with regard to any actions taken by the county to
15 remediate any problems or conditions on the property resulting from
16 the environmental problems or conditions if the remedial action is
17 not performed in a reckless or negligent manner.

18 SECTION 5. This act shall become effective November 1, 2025.
19

20 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
21 02/27/2025 - DO PASS, As Coauthored.
22
23
24