

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1663

By: Cantrell

6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2021, Sections 3113, 3125, 3127, and 3129, as  
9 amended by Section 1, Chapter 178, O.S.L. 2023 (68  
10 O.S. Supp. 2024, Section 3129), which relate to  
11 procedures for sale of property for unpaid ad valorem  
12 taxes; modifying provisions related to time for  
redemption of property; prescribing procedures  
related to online auctions; providing for effect of  
certain errors related to information related to tax  
sale process; modifying provisions related to method  
of payment; authorizing online sale process;  
prescribing procedures for online sale process; and  
providing an effective date.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3113, is  
18 amended to read as follows:

19 Section 3113. The owner of any real estate, or any person  
20 having a legal or equitable interest therein, may redeem the same at  
21 any time before the ~~execution of a deed of conveyance therefor by~~  
~~the county treasurer start of the resale auction~~ by paying to the  
22 county treasurer the sum which was originally delinquent including  
23 interest at the lawful rate as provided in Section 2913 of this  
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1 title and such additional costs as may have accrued; provided, that  
2 minors or incapacitated or partially incapacitated persons may  
3 redeem from taxes any real property belonging to them within one (1)  
4 year after the expiration of such disability, with interest and  
5 penalty at not more than ten percent (10%) per annum. The term  
6 incapacitated as used in this section relates to mental  
7 incapacitation only, physical disability is not covered under this  
8 term or this section.

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

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

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

22 Section 3127. The county treasurer, according to the law, shall  
23 give notice of the resale of such real estate by publication of said  
24 notice once a week for four (4) consecutive weeks preceding such

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

1 shall, at least thirty (30) days prior to such resale of real  
2 estate, give notice by certified mail, by mailing to the record  
3 owner of said real estate, as shown by the records in the county  
4 assessor's office, which records shall be updated based on real  
5 property conveyed after October 1 each year, and to all mortgagees  
6 of record of said real estate a notice stating the ~~time and place~~  
7 method, the time and if in person, place of said resale and showing  
8 the legal description of the real property to be sold. If the  
9 county treasurer does not know and cannot, by the exercise of  
10 reasonable diligence, ascertain the address of any mortgagee of  
11 record, then the county treasurer shall cause an affidavit to be  
12 filed with the county clerk, on a form approved by the State Auditor  
13 and Inspector, stating such fact, which affidavit shall suffice,  
14 along with publication as provided for by this section, to give any  
15 mortgagee of record notice of such resale. Neither failure to send  
16 notice to any mortgagee of record of said real estate nor failure to  
17 receive notice as provided for by this section shall invalidate the  
18 resale, but the resale tax deed shall be ineffective to extinguish  
19 any mortgage on said real estate of a mortgagee to whom no notice  
20 was sent. A failure to advertise, an error in the advertisement, or  
21 an error in conducting the sale shall not invalidate a sale at the  
22 proper time and places for taxes of any land on which the taxes were  
23 due and not paid. Beginning on April 24, 2008, no encumbrancer of  
24 real property in this state shall be permitted to file any

1 instrument purporting to encumber real property in any county of the  
2 state with any county clerk unless the instrument states on its face  
3 the mailing address of such encumbrancer.

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

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

16 B. The county treasurer may choose to hold the June resale  
17 through an online auction instead of the in-person process as  
18 prescribed in subsection A of this section. Such online auctions  
19 shall occur during regular business hours and shall follow all other  
20 requirements of the resale auction until all of the real estate is  
21 sold and is concluded by the treasurer. The county treasurer may  
22 select a firm to conduct the online auction with the cost of the  
23 online auctioneer to be added to the sale of each property.

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

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

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

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

19 D. The county shall not be liable to the state or any taxing  
20 district thereof for any part of the amount for which any property  
21 may be sold to such county. All property bid off in the name of the  
22 county shall be exempt from ad valorem taxation as long as title is  
23 held for the county.

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

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

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