An Act

ENROLLED SENATE
BILL NO. 104

By: Aldridge of the Senate

and

Banz of the House

An Act relating to ad valorem taxes; amending 68 O.S. 2001, Section 2915, which relates to collection and payment of ad valorem taxes; authorizing county treasurer to provide certain statement by electronic mail under specified circumstances.

SUBJECT: Ad valorem tax statements

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 2915, is amended to read as follows:

Section 2915. A. It shall be the duty of every person subject to taxation under the Ad Valorem Tax Code, Section 2801 et seq. of this title, to attend the treasurer's office and pay taxes, and if any person neglects to attend and pay taxes until after they have become delinquent, the treasurer shall collect the same in the manner provided by law. If any person owing taxes, removes from one county to another in this state, the county treasurer shall forward the tax claim to the treasurer of the county to which the person has removed, and the taxes shall be collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges. The county treasurer may visit, in person or by deputy, places other than the county seat for the purpose of receiving taxes. Nothing herein shall be so construed as to prevent an agent of any person subject to taxation from paying the taxes.

B. The county treasurer of each county shall, within thirty (30) days after the tax rolls have been completed and delivered to the office of the county treasurer by the county assessor, mail to each taxpayer at the taxpayer's last-known address a statement showing separately the amount of all ad valorem taxes assessed against the taxpayer's real and personal property for the current year and all delinquent taxes remaining unpaid thereon for previous years. At the county treasurer's option, in lieu of regular mailing, the treasurer may instead send the tax statement to the taxpayer by electronic mail provided the taxpayer has submitted a written request to receive such statements by electronic mail instead of by regular mail. It is expressly provided, however, that failure of any taxpayer to receive such statement, or failure of the treasurer to so mail the same, shall not in any way extend the date by which such taxes shall be due and payable nor relieve the taxpayer of the duty and responsibility of paying same as provided by law.

C. The statement required by this section shall contain an explanation of how the ad valorem tax bill is calculated using language so that a person of common understanding would know what is intended. The statement shall also contain an explanation of the manner in which ad valorem taxes are apportioned between the county, school district or other jurisdiction levying ad valorem taxes and shall identify the apportionment of the taxes for the current year on the subject property. The State Auditor and Inspector shall promulgate rules necessary to implement the provisions of this subsection.

D. It shall be the mandatory duty of the county treasurer to request an appropriation for necessary postage and expense to defray the cost of furnishing taxpayers the statement herein provided and it shall be the mandatory duty of the board of county commissioners and the county excise board to make such appropriation.

Passed the Senate the 9th day of March, 2011.

Presiding Officer of the Senate

Passed the House of Representatives the 12th day of April, 2011.

Presiding Officer of the House
of Representatives

OFFICE OF THE GOVERNOR

Received by the Governor this 13th
day of April, **20** 11,
at 2:55 **o'clock** P **M.**

By: Jessie R. Rogers

Approved by the Governor of the State of Oklahoma the 19th **day of**
April, **20** 11, **at** 4:05 **o'clock** P **M.**

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Secretary of State this
19th **day of** April, **20** 11,
at 4:38 **o'clock** P. **M.**

By: Michelle R. Day