

# OKLAHOMA TAX COMMISSION



DATE: June 30, 2010

NUMBER: 10-14

SUBJECT: 2010 LEGISLATIVE CHANGES

TO: COUNTY ASSESSORS  
COUNTY TREASURERS  
COUNTY EXCISE BOARD MEMBERS  
COUNTY EQUALIZATION BOARD MEMBERS

Oklahoma Tax Commission, Ad Valorem Division is required to notify county assessors, county treasurers and members of county excise and equalization boards of changes in the law directly relating to Ad Valorem taxation. This is found in 68 O.S. 2001, Section 2875.

Enclosed is a recap of the 2010 session concerning legislation affecting Ad Valorem taxation which has been signed by the Governor. The document provided is a brief overview of the legislation outlining general topics and changes and is for reference purposes only. We recommend that you request a copy of any specific legislation, which may be of interest, from the Office of Bill Distribution, 310 State Capitol Building.

These legislative changes will be published in the Oklahoma Session Laws 2010 and Oklahoma Statutes 2010 Supplement. Publications should be available in your county law library in fall 2010. The text of bills is currently available on the Oklahoma Legislative website at [www.lsb.state.ok.us](http://www.lsb.state.ok.us).

If the Ad Valorem Division can be of assistance concerning legislative changes or other related Ad Valorem issues, please contact us at (405) 319-8200.

Sincerely,

OKLAHOMA TAX COMMISSION

Jeff Spelman, CAE, Director  
Ad Valorem Division

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Enclosure

## SUMMARY OF 2010 LEGISLATION AD VALOREM TAX

### House Bills:

#### **HB-1888      Ambulance Service Districts**

**Amending: 19 O.S., § 1201 thru 1221.** Creates the Ambulance Service Act and changes the definition of Ambulance Service district by deleting reference to rural districts and removing population restrictions for the district. The Oklahoma State Health Department will administer the oversight of the districts. There is no change in the constitutional levy of three (3) mills.

*Effective: June 7, 2010*

#### **HB-2615      Financing of Projects by Public Trusts**

**Amending: 60 O.S., § 178.6 and 68 O.S., § 2887.** Provides for the financing or refinancing of projects with “tax free bonds”. Properties that are currently exempt will remain exempt and taxable properties will stay taxable. The use of tax free bonds will not alone change the taxable status of the property.

*Effective: November 1, 2010*

#### **HB-2717      Indian Housing Authorities, In-Lieu Tax Payments**

**Amending: 63 O.S., § 1057.** Authorizes for all federal recognized tribes to assume control and management of tribal housing authorities. Provides for tribes to enter into in-lieu payment agreements with counties. The tribe must file a resolution or ordinance with the Oklahoma Secretary of State, Attorney General, and the county clerk of the county where the property is located. Agreements for payments may not exceed that authorized under the Native American Housing Assistance and Self-Determination Act. In-lieu tax agreements must be approved by the county commissioners of the county where the property is located. Allows for federal impact aid to local school districts.

*Effective: April 27, 2010*

#### **HB-2935      County Treasurer to use Assessor Records for Notice of Delinquent Taxes**

**Amending: 68 O. S., 3106 and 3127.** Directs the county treasurer to use the name(s) of the last record owner(s) as of the preceding December 31 or later as reflected by the county assessor’s records. The records will be updated based on real property conveyed after October 1 each year.

*Effective: November 1, 2010*

**Senate Bills:**

**SB-2113      Five-Year Exempt Manufacturing Qualification, Revoking Payroll Waiver Provision**

**Amending: 68 O.S., § 2902.** Revokes specific language and provision for waiver of certain payroll requirements for marine engine manufacturers. The amendment affects one company only.

*Effective: March 3, 2010*

**SB-2270      Transfer of property upon death. Recorded deeds**

**Amending: 58 O.S., 1252.** Amended to require filing a death certificate or a notarized affidavit by the beneficiary with the county clerk of the county where the property is located.

*Effective: November 1, 2010*