



**OKLAHOMA**  
Tax Commission

# **PARTIAL RELEASE APPLICATION**

# APPLICATION FOR PARTIAL RELEASE FROM OKLAHOMA TAX COMMISSION TAX WARRANT(S)

Taxpayer(s) Name [as it appears on tax warrant]: \_\_\_\_\_

Taxpayer(s) Social Security/Federal Identification Number(s): \_\_\_\_\_

Taxpayer(s) Address: \_\_\_\_\_

Taxpayer(s) City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Applicant(s) Name- if different from taxpayer(s): \_\_\_\_\_

Applicant(s) Social Security Number(s): \_\_\_\_\_

Applicant(s) Phone Number: \_\_\_\_\_

Applicant(s) Email Address: \_\_\_\_\_

Applicant(s) Address: \_\_\_\_\_

Applicant(s) City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Applicant(s) Representative: \_\_\_\_\_

Representative's Phone Number: \_\_\_\_\_

Representative's Email Address: \_\_\_\_\_

Representative's Address: \_\_\_\_\_

Representative's City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Tax Warrant Number(s): \_\_\_\_\_

Under penalties of perjury, I declare that 1) this is an arms-length transaction, 2) none of the interested parties are related, and 3) I have examined this Application, including any accompanying schedules, exhibits, affidavits, and statements, and to the best of my knowledge and belief it and the attachments are true, correct, and complete.

\_\_\_\_\_  
Applicant/Representative Signature

## INSTRUCTIONS ON HOW TO APPLY FOR A PARTIAL RELEASE FROM AN OKLAHOMA TAX COMMISSION TAX WARRANT

Partial Release requests are processed in the order they are received.

Submit your completed application via standard mail, fax, or email to the below:

**Address:**  
Oklahoma Tax Commission  
ATTN: Legal  
PO Box 269056  
Oklahoma City, OK 73126

**Fax:**  
(405) 601-7144

**Email:**  
[partialrelease@tax.ok.gov](mailto:partialrelease@tax.ok.gov)

### PLEASE PROVIDE THE BELOW DOCUMENTS TO WHICH YOUR PROPERTY SITUATION APPLIES:

- **STANDARD PROPERTY TRANSACTION/PROPERTY SALE**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Written Consideration Offer with letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of filed Mortgage, if any,
- Copy of any other encumbrance and current payoff on the holder's stationery
- Current Appraisal and County Assessors Report
- Copy of Title Opinion, if any
- Copy of ALTA Commitment for Title Insurance
- Copy of IRS Tax Warrant(s), **if any**
- Copy of IRS Commitment Letter, if any IRS Tax Warrants exist
- Copy of (proposed) Settlement Statement (HUD-1 form)
- Legal description and address of all the taxpayer's property remaining subject to the OTC lien(s)
- Copy of filed Deed or other filed document vesting title to subject property in current owner(s)
- Contract for sale of current transaction

- **DEED IN LIEU OF FORECLOSURE**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Written Consideration Offer with letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of filed mortgage
- Copy of any other lien(s) on the subject property
- Current payoff on the mortgage
- Copy of filed deed vesting title to prior owner(s)
- Copy of filed Deed or other filed document vesting title to subject property in current owner(s) (deed in lieu of foreclosure)

- **FORECLOSED PROPERTY AND OTC WAS NOT NAMED IN THE ACTION**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Written Consideration Offer with letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of filed mortgage
- Current Appraisal and County Assessors Report
- Copy of Title Opinion, **if any**
- Copy of ALTA Commitment for Title Insurance, **if any**
- Copy of filed Foreclosure Petition
- Copy of filed Journal Entry of Judgment
- Motion to Confirm Sheriff's Sale
- Order Confirming Sheriff's Sale
- Filed copy of Sheriff's Deed
- Copy of filed Lis Pendens and Returns on all Defendants

- **REFINANCE/SUBORDINATION AGREEMENT**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Written Consideration Offer with letter from Applicant/Representative explaining situation and why a partial release **or** subordination is being requested
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of filed Mortgage
- Letter on Mortgagee's stationery indicating the current outstanding mortgage balance
- Copy of any other encumbrance and current payoff on the holder's stationery
- Copy of Refinancing/Subordination Agreement/Mortgage Agreement
- Current Appraisal and County Assessors Report
- Copy of Title Opinion, **if any**
- Copy of ALTA Commitment for Title Insurance, **if any**
- Copy of IRS Tax Warrant(s), **if any**
- Copy of IRS Commitment Letter
- Copy of (proposed) Settlement Statement
- Legal description and address of all the taxpayer's property remaining subject to the OTC lien(s)
- Copy of filed Deed or other filed document vesting title to subject property in current owner(s)

- **COUNTY TAX RESALE OR ACQUIRED FROM ANOTHER METHOD WITHOUT EXTINGUISHING THE WARRANT**

- Written Consideration Offer with letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of filed Mortgage, **if any**
- Copy of any other encumbrance and current payoff on the holder's stationery
- Current Appraisal and/or County Assessors Report
- Copy of Title Opinion, **if any**
- Copy of ALTA Commitment for Title Insurance, **if any**
- Copy of IRS Tax Warrant(s), **if any**
- Contract for Sale, **if property is being sold**
- Copy of (proposed) Settlement Statement (HUD-1 form), **if property is being sold**
- Copy of filed Resale Deed or other filed document vesting title to subject property in current owner(s)

- **CLOUDED TITLE - PROPERTY ENCROACHMENT**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of Title Opinion, **if any**
- Copy of ALTA Commitment for Title Insurance, **if any**
- Copy of filed Deed vesting title to subject property in current owner(s)
- Copy of land survey

- **CLOUDED TITLE - SIMILAR NAME FOUND ON OTC LIEN BUT DIFFERENT SOCIAL SECURITY NUMBERS**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of Applicant's Driver's License
- Copy of Applicant's Social Security Card
- Copy of filed Deed vesting title to subject property in current owner(s)
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)

- **CLOUDED TITLE - DECEASED INDIVIDUAL WITH PROPERTY HELD IN JOINT TENANCY**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Letter from Applicant/Representative explaining situation and why a partial release is being requested
- Death Certificate of Individual with OTC Lien(s)
- Copy of applicable Oklahoma Tax Commission Tax Warrant(s)
- Copy of filed Deed vesting title to subject property in current owner(s)

- **CLOUDED TITLE - TAX RESALE PROPERTY PURCHASED BY BOARD OF COUNTY COMMISSIONERS**

- [Form BT-129 Oklahoma Power of Attorney](#) completed and executed by Applicant and Representative, if Applicant is being represented.
- Letter from Applicant/Representative explaining situation and why a partial release is being requested
- Copy of filed Deed vesting title to subject property to Board of County Commissioners
- Copy of filed Deed vesting title to subject property to taxpayer whose name is on the Oklahoma Tax Commission Warrant(s)

## OKLAHOMA ADMINISTRATIVE CODE 710:1-3-80 PROCEDURES FOR PARTIAL RELEASE OF TAX WARRANT OR LIEN

(a) Partial release of a tax warrant or lien may be issued for adequate consideration under the following circumstances:

- (1) Where there is a short sale and the lien of an outstanding tax warrant is unenforceable or uncollectible due to the existence of a prior lien(s) held on the parcel of realty, and the amount of the outstanding prior lien(s) exceeds the amount such property would bring at a sale of the property for fair market value;
- (2) Where the lien of an outstanding tax warrant is unenforceable or uncollectible due to the existence of a prior outstanding mortgage lien(s) held by the requesting party on the parcel of realty, and the amount of the outstanding mortgage lien(s) exceeds the amount such property would bring at a foreclosure sale;
- (3) Where a mortgage lien(s) has been foreclosed in an action in a District Court but where there has been a failure to name the State of Oklahoma ex rel, Oklahoma Tax Commission as a party defendant in the foreclosure action and there exists no likelihood of collection or enforceability of a tax warrant against a particular parcel of realty;
- (4) Where the holder of a mortgage lien(s) has taken a deed in lieu of foreclosure and there exists no likelihood of collection or enforceability of a tax warrant against a particular parcel of realty;
- (5) Where the applicant is not the taxpayer named in the tax warrant and acquired a parcel of realty encumbered by an Oklahoma Tax Commission tax lien, whether it be at a County Tax Resale or any other situation where title was passed from the taxpayer named in the tax warrant to the applicant without properly extinguishing the tax warrant;
- (6) Where there exists no likelihood of collection or enforceability of a tax warrant against a particular parcel of realty because the applicant does not have enough equity in the property to satisfy the tax warrant in full;
- (7) Where the applicant seeks a subordination of an outstanding tax warrant to facilitate the refinancing of a prior mortgage;
- (8) Where the denial of the partial release would result in an undue expense or hardship on the requesting party; or
- (9) Where the applicant is the taxpayer named in the tax warrant and is selling a parcel encumbered by the tax lien.

(b) For purposes of this Section, under the situations described in (a) of this Section, **“adequate consideration”** for a partial release is defined as follows:

- (1) In a situation described in (a)(1), (a)(2) or (a)(3) of this Section, payment of 10% of the tax warrant inclusive of interest, penalties, and fees, provided such an amount is not less than \$500.
- (2) In a situation described in (a)(4) of this Section, payment of the principal tax liability and filing fees on the tax warrant, provided such an amount is not less than \$500.

(3) In a situation described in (a)(5), (a)(6), or (a)(9) of this Section, payment of all the net proceeds from the sale up to the amount needed to satisfy the tax warrant inclusive of interest, penalties, and fees; or 10% of the tax warrant, whichever is more, provided such amount is not less than \$500.

(4) In a situation described in (a)(7) of this Section, payment of all the equity extracted. If there is no equity being withdrawn, a payment equal to 10% of the tax warrant amount inclusive of both interest, penalties, and fees, is to be made, provided such amount is not less than \$500.

(5) Pursuant to 68 O.S. Section 214, a tax warrant may be released without the payment of any consideration only when the Tax Commission determines that the warrant, certificate or judgment is clouding the title of such property by reason of error in the description of properties or similarity of names.

(6) In any case where the Commission shall determine that the amount prescribed by (1) through (5) of this subsection shall be excessive or inadequate, or in a situation described in (a)(8) or (a)(9) of this Section, then adequate consideration shall be such amount as the Commission shall determine to be a reasonable offer



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