

COLLECTION OF TAX IN ANOTHER COUNTY	
TRANSACTION	OTC FORM 936
REPOSSESSION .....	<b>CURRENT 936 REQUIRED</b> <i>(See appropriate page for specific requirements)</i>
DEALERS.....	
TRADES .....	
MILITARY.....	
TITLE TRANSFER .....	
USED HOMES.....	

68 O.S. 1998, § 2813-C, effective June 10, 1998, regarding the collection of ad valorem taxes due on manufactured homes, provides for the tax to be collected by **any county treasurer** in the state to initiate an OTC Form 936. This new procedure has been developed by the State Auditors Office for county treasurers to follow. On June 16, 1998 the State Auditors Office mailed SA&I Bulletin #98-10 to all county treasurers to advise them of proper procedure.

### PROCEDURE COLLECTION OF AD VALOREM TAX IN ANOTHER COUNTY

1. Collecting Treasurer: Takes information from the applicant and transmits the information to the home county treasurer/assessor to complete an original Form 936.
2. Home Treasurer/Assessor: Completes an original 936 based on the information from the collecting treasurer. The 936 must be signed by the home assessor (the home treasurer does not sign the original 936). A copy of the completed 936 is then faxed back to the collecting treasurer. Note: The original 936 **MUST** be numbered from the home county.
3. Collecting Treasurer: After payment of taxes the applicant is issued a trust deposit receipt, current decal and a copy of the completed 936. **The treasurer retains a copy of the 936 and mails a copy with the trust voucher to the home treasurer.**
4. Home Treasurer: Attaches the 936 signed copy from the collecting treasurer to the original 936 to complete the procedure. The voucher is then deposited in the treasurer's trust account. The treasurer and assessor make the appropriate record entries.